



**Board of Supervisors**

Dwight Ceresola, Vice Chair, 1st District  
Kevin Goss, 2nd District  
Thomas McGowan, 3rd District  
Greg Hagwood, Chair, 4th District  
Jeff Engel, 5th District

**AGENDA FOR REGULAR MEETING  
OCTOBER 1, 2024 TO BE HELD AT 10:00 AM  
520 MAIN STREET, ROOM 308, QUINCY, CALIFORNIA**

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

**AGENDA**

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

Any item without a specified time on the agenda may be taken up at any time and in any order. Any member of the public may contact the Clerk of the Board before the meeting to request that any item be addressed as early in the day as possible, and the Board will attempt to accommodate such requests.

Any person desiring to address the Board shall first secure permission of the presiding officer. For noticed public hearings, speaker cards are provided so that individuals can bring to the attention of the presiding officer their desire to speak on a particular agenda item.

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

**CONSENT AGENDA:** These matters include routine financial and administrative actions. All items on the consent calendar will be voted on at some time during the meeting under "Consent Agenda." If you wish to have an item removed from the Consent Agenda, you may do so by addressing the Chairperson.



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

## **Live Stream of Meeting**

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

## **ZOOM Participation**

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

The Plumas County Board of Supervisors meeting is accessible for public comment via live streaming at: <https://zoom.us/j/94875867850?pwd=SGlSeGpLVG9wQWtRSnNUM25mczlvZz09> or by phone at: Phone Number 1-669-900-9128; Meeting ID: 948 7586 7850. Passcode: 261352

## **Public Comment Opportunity/Written Comment**

Members of the public may submit written comments on any matter within the Board's subject matter jurisdiction, regardless of whether the matter is on the agenda for Board consideration or action. Comments will be entered into the administrative record of the meeting. Members of the public are strongly encouraged to submit their comments on agenda and non-agenda items using e-mail address [Public@countyofplumas.com](mailto:Public@countyofplumas.com)

## **CALL TO ORDER**

## **PLEDGE OF ALLEGIANCE**

## **ADDITIONS TO OR DELETIONS FROM THE AGENDA**

## **PUBLIC COMMENT OPPORTUNITY**

Matters under the jurisdiction of the Board, and not on the posted agenda, may be addressed by the general public at the beginning of the regular agenda and any off-agenda matters before the Board for consideration. However, California law prohibits the Board from taking action on any matter which is not on the posted agenda unless it is determined to be an urgency item by the Board of Supervisors. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of 3 minutes.

## **DEPARTMENT HEAD ANNOUNCEMENTS/REPORTS**

Brief announcements by, or brief reports on their activities by County Department Heads

## **ACTION AGENDA**

### **1. UPDATES AND REPORTS**

#### **A. 2021 WILDFIRE RECOVERY OPERATIONS**

Report, update, and discussion by the County, Dixie Fire Collaborative, and others

#### **B. PLUMAS COUNTY BUSINESS AND ECONOMIC DEVELOPMENT**

Report and update on Dixie Fire Business and Economic Recovery efforts.

#### **C. US FOREST SERVICE**

Report and update.

#### **D. MUNIS HR/PAYROLL MODULE UPDATE**

Report and update on Pentamation, Tyler/Munis software migration and efforts.

**E. COUNTY TREASURER'S REPORT**

Report and update from County Treasurer regarding the assessing, collecting, safekeeping, management, or disbursement of public funds, including investment reporting and an investment policy.

**F. FINANCIAL/AUDIT REPORT**

Report from County Departments regarding the County's Financial and audit status.

**2. CONSENT AGENDA**

These items are expected to be routine and non-controversial. The Board of Supervisors will act upon them at one time without discussion. Any Board members, staff member or interested party may request that an item be removed from the consent agenda for discussion. Additional budget appropriations and/or allocations from reserves will require a four/fifths roll call vote.

**A. SHERIFF'S OFFICE**

- 1) Approve and authorize Chair to ratify and sign an agreement between Plumas County Sheriff's Office and Satscan Electronics, to provide television network electrical components and installation or repairs; effective June 1, 2024; not to exceed \$9,999.00; (General Fund Impact) as approved in FY23/24 & FY24/25 recommended budget (22911/528220); approved as to form by County Counsel.
- 2) Approve and authorize Chair to ratify and sign an agreement between Plumas County Sheriff's Office and Fred Feil, O.D to provide Plumas County inmates with comprehensive eye exams, refractions, and prescriptions; effective June 1, 2024; not to exceed \$9,999.00; (General Fund Impact) as approved in FY23/24 and FY24/25 recommended budget (various budgets); approved as to form by County Counsel.
- 3) Approve and authorize Sheriff's Office to extend total hours of one current reserve deputy/extra help position from 1560 hours per year to 1800 hours.

**B. BEHAVIORAL HEALTH**

- 1) Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Aegis Treatment Centers for narcotic treatment services; effective July 1, 2023 for 3 years; not to exceed \$40,000.00 per year (No General Fund Impact) Drug Medi-Cal Funding; approved as to form by County Counsel.
- 2) Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Gold Country Self Storage for the rental of storage units for safekeeping records and storing office furniture; effective July 1, 2024; not to exceed \$2,600.00; (No General Fund Impact) federal and state funding; approved as to form by County Counsel.
- 3) Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Joseph Schad, Doctor of Osteopathic Medicine, for medical direction for Substance Use Disorder Treatment and Medication Assisted Treatment; effective July 1, 2024; not to exceed \$40,000.00; (No General Fund Impact) Combination of State and Federal funds; approved as to form by County Counsel.
- 4) Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Granite Wellness Centers for Substance Use Disorder services; effective July 1, 2024; not to exceed \$60,000.00; (No General Fund Impact) Drug Medi-Cal funding; approved as to form by County Counsel.

**C. DEPARTMENT OF AGRICULTURE**

- 1) Approve and authorize Chair to sign an agreement between Plumas County Department of Agriculture and CDFA Pest Detection; effective July 1 2024; not to exceed \$7,308.00; approved as to form by County Counsel.

**D. PUBLIC WORKS/ROAD**

- 1) Authorization for the Public Works/Road Department to fill the vacancy of One (1) FTE Road Maintenance Supervisor position in the Chester Maintenance District effective December 28, 2024. No General Fund impact.
- 2) Approve and authorize Chair to ratify and sign an agreement between Plumas County Public Works and Tec Equipment, Inc. for repairs made to Public Works heavy equipment fleet; effective September 1, 2024; not to exceed \$30,000.00; No General Fund Impact; Road Funds; approved as to form County Counsel.
- 3) Approve and authorize Public Works to recruit and fill (1) one extra-help Associate Engineer; (No General Fund Impact) Road Funds; and authorization in excess of 29 hours per week.

**E. PROBATION**

- 1) Approve and authorize a FTE Probation staff employee (#101385) to switch to a four-ten workweek schedule pursuant to section 8.05 of the Plumas County Personnel Rules and 3.08 of Probation's Unit MOU.

**3. DEPARTMENTAL MATTERS**

**A. FACILITIES SERVICES & AIRPORTS** - Nick Collin

- 1) Approve and authorize Chair to sign a 3-year agreement between Plumas County Facility Services & Airports and Bob's Janitorial Service for custodial duties at the county's Quincy facilities; effective October 1, 2024; contract not to exceed \$719,885.22 for 3-year period; (General Fund Impact) This contract is not Approved as to Form by County Counsel; discussion and possible action.

**B. PLANNING** - Tracey Ferguson

- 1) Adopt a **RESOLUTION** of the Board of Supervisors of the County of Plumas Authorizing the Inaugural Incorporation of Plumas County including the City of Portola Into the Sierra Economic Development District for the Purpose of Inclusion and Participation in the Comprehensive Economic Development Strategy and its Economic and Community Development Initiatives; General Fund Impact; approved as to form by County Counsel; discussion and possible action.  
**Roll call vote**

**4. COUNTY ADMINISTRATIVE OFFICE - DEBRA LUCERO**

- A. County Administrative Officer's Report
- B. Approve and authorize Chair to ratify and sign an agreement between Plumas County Administration and Pioneer Production Services, LLC DBA ViewPoint for a (1) 3-5 minute educational segment as a standalone short-form documentary; effective September 17, 2024; not to exceed \$29,300.00; General Fund Impact; approved as to form by County Counsel; discussion and possible action.

**5. BOARD OF SUPERVISORS**

- A. **CONTINUED PUBLIC HEARING FROM SEPTEMBER 17, 2024**, The Board of Supervisors will continue the public hearing on the FY 2024/2025 County Budget. Members of the public are strongly encouraged to submit their comments using email address [Public@countyofplumas.com](mailto:Public@countyofplumas.com)
- B. **CONTINUED FROM SEPTEMBER 17, 2024**, Review Administrative and Budgetary Controls consistent with Government Code §29092 and §29125 for FY 24/25; discussion and possible action.
- C. **CONTINUED FROM SEPTEMBER 17, 2024**; Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2024-2025, in accordance with Government Code §29092, and other budgetary administrative controls in accordance with §29092; discussion and possible action; **Roll Call Vote**

- D. Plumas Unified School District Resolution No. 1654 Imposing Level 1 School Development Impact Fees on Residential, Commercial, and Industrial Building Permits within the District's Boundaries, Effective November 10, 2024; discussion and possible action.
- E. Plumas County Board of Supervisors response to the Grand Jury Report; discussion and possible action.
- F. Authorize the Chair to sign a letter to Governor Newsom asking to declare a statewide state of emergency and take immediate emergency action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance; discussion and possible action; and

Adopt a **RESOLUTION** Requesting immediate emergency regulatory and legislative action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action; **Roll call vote**

**G. CORRESPONDENCE**

**H. WEEKLY REPORT BY BOARD MEMBERS OF MEETINGS ATTENDED, KEY TOPICS, PROJECT UPDATES, STANDING COMMITTEES AND APPOINTED BOARDS AND ASSOCIATIONS**

**6. CLOSED SESSION**

**ANNOUNCE ITEMS TO BE DISCUSSED IN CLOSED SESSION**

- A. **Time Certain: 1:00 PM** Personnel: Public employee appointment or employment - County Counsel
- B. Personnel: Public Employee Performance Evaluation - Chief Probation Officer
- C. Conference with Labor Negotiator regarding employee negotiations: Sheriff's Administrative Unit; Sheriff's Department Employees Association; Operating Engineers Local #3; Confidential Employees Unit; Probation; Unrepresented Employees and Appointed Department Heads
- D. Conference with Legal Counsel: Initiating litigation pursuant to Subdivision (c) of Government Code Section 54956.9 (1 case)

**REPORT OF ACTION IN CLOSED SESSION (IF APPLICABLE)**

**7. ADJOURNMENT**

Adjourned meeting to Tuesday, October 8, 2024, Board of Supervisors Room 308, Courthouse, Quincy, California



**PLUMAS COUNTY  
SHERIFFS DEPARTMENT  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Sarah Novak, Sheriff's Fiscal Officer  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to ratify and sign an agreement between Plumas County Sheriff's Office and Satscan Electronics, to provide television network electrical components and installation or repairs; effective June 1, 2024; not to exceed \$9,999.00; (General Fund Impact) as approved in FY23/24 & FY24/25 recommended budget (22911/528220); approved as to form by County Counsel.

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**Recommendation:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Sheriff's Office and Satscan Electronics, to provide television network electrical components and installation or repairs; effective June 1, 2024; not to exceed \$9,999.00; (General Fund Impact) as approved in FY23/24 & FY24/25 recommended budget (22911/528220); approved as to form by County Counsel.

**Background and Discussion:**

Contract to provide television network electrical components and installation or repairs.

**Action:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Sheriff's Office and Satscan Electronics, to provide television network electrical components and installation or repairs; effective June 1, 2024; not to exceed \$9,999.00; (General Fund Impact) as approved in FY23/24 & FY24/25 recommended budget (22911/528220); approved as to form by County Counsel.

**Fiscal Impact:**

(General Fund Impact) as approved in FY23/24 & FY24/25 recommended budget (22911/528220)

**Attachments:**

1. Contract\_20240601\_0001

Services Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its Sheriff's Office (hereinafter referred to as "County"), and Satscan Electronics, (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with services as set forth in Exhibit A, attached hereto.
2. Compensation. County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed Nine Thousand, Nine Hundred, and Ninety-Nine Dollars (\$9,999.00).
3. Term. The term of this agreement shall be from June 1, 2024, through May 31, 2025 unless terminated earlier as provided herein. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from [date of start of contract] to the date of approval of this Agreement by the Board of Supervisors.
4. Termination. Either party may terminate this agreement by giving thirty (30) days written notice to the other party.
5. Non-Appropriation of Funds. It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.
6. Warranty and Legal Compliance. The services provided under this Agreement are non-exclusive and shall be completed promptly and competently. Contractor shall guarantee all parts and labor for a period of one year following the expiration of the term of this Agreement unless otherwise specified in Exhibit A. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_\_

7. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.
  
8. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively "County Parties"), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics' liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney's fees and court costs (hereinafter collectively referred to as "Claims"), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties. The obligations of this indemnity shall be for the full amount of all damage to County, including defense costs, and shall not be limited by any insurance limits.
  
9. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:
  - a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars (\$1,000,000).
  
  - b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousand dollars (\$250,000) per person and five hundred thousand dollars (\$500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars (\$50,000) per accident.
  
  - c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:
    - i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the "County") as additional insureds. The Additional Insured

endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

- ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and
  - iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and
  - iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and
  - v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and
  - vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.
- d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

10. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that

Contractor shall, at its sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required for Contractor or its principals to practice its professions and to perform its duties and obligations under this Agreement.

- 11. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture.
  
- 12. Business-to-Business Relationship. Contractor represents and warrants that Contractor is an individual acting as a sole proprietor, or a business entity formed as a partnership, limited liability company, limited liability partnership, or corporation (“business service provider”) that customarily provides services of the same nature as the services provided for County under this Agreement. Contractor represents and warrants that Contractor advertises these services to and contracts with entities other than County. Contractor represents and warrants that Contractor maintains a separate business location and has all required business licenses and tax registration, if any, in order to perform services under this Agreement. Contractor shall have the right to set their own hours and location of work, consistent with the nature of the services provided under this Agreement. Contractor shall determine the method, means and manner of performance of, but not limited to, such matters as outlined in Exhibit “A” without restriction by County. County is interested only in the results to be achieved from Contractor’s performance of the services. Contractor shall provide their own resources and equipment and direct their operation in all respects when necessary to perform these services. Notwithstanding this Agreement, Contractor shall have the right to provide the same or similar services to entities other than the County without restriction. County shall have no authority, control, or liability regarding Contractor’s performance or activities before or after each instance that Contractor may perform under this Agreement. Contractor will at all times indemnify and hold County, and their respective agents, contractors and employees harmless from any and all claims, damages, liabilities and costs (including attorneys’ fees) arising out of any material breach by Contractor of any representation, warrant or agreement made by Contractor hereunder or arising out of Contractor’s services.
  
- 13. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
  
- 14. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.
  
- 15. Choice of Law. The laws of the State of California shall govern this agreement.

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_\_

- 16. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.
- 17. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.
- 18. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.
- 19. Headings. The headings and captions contained in this Agreement are for convenience only and shall be of no force or effect in construing and interpreting the provisions of this Agreement.
- 20. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.
- 21. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq.* and section 87100 *et seq.* relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by the County, the County may immediately terminate this Agreement by giving written notice to Contractor.
- 22. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

Sheriff's Office  
County of Plumas  
1400 E. Main Street  
Quincy, CA 95971  
Attention: Sarah Novak

Contractor:

Satscan Electronics  
PO Box 209  
Quincy, CA 95971  
Attention: Tim Jones

- 23. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.
- 24. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.
- 25. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>). Failure to comply may result in the termination of this agreement.
- 26. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.
  - a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
  - b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.

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- 27. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds \$10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.
- 28. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.

IN WITNESS WHEREOF, this Agreement has been executed as of the date set forth below.

**CONTRACTOR:**

Satscan Electronics

By: \_\_\_\_\_  
Name: Tim Jones  
Title: Owner  
Date signed:

**COUNTY:**

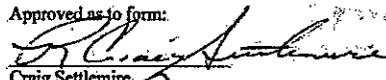
County of Plumas, a political subdivision of the State of California

By: \_\_\_\_\_  
Name: Todd Johns  
Title: Sheriff/Coroner  
Date signed:

By: \_\_\_\_\_  
Name: Greg Hagwood  
Title: Chair, Board of Supervisors  
Date signed:

**ATTEST:**

By: \_\_\_\_\_  
Name: Allen Hiskey  
Title: Clerk of the Board  
Date signed:

Approved as to form:  
  
Craig Setlemire  
Counsel

**EXHIBIT A**

**Scope of Work**

- 1. Provide television network electrical components and installation or repair on an as-needed basis upon request of the County.
- 2. All work shall be provided in accordance with industry standards for high-quality alarm and electrical component installation, maintenance, and repairs.

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**EXHIBIT B**

**Fee Schedule**

1. Labor shall be charged at a maximum of \$110 per hour.
2. County shall be provided with a written estimate prior to any repairs. County shall not be responsible for the cost of any repairs County did not authorize in advance of the repairs being made. Contractor may not bill County more than the amount listed on the written estimate authorized by the County. If at any time Contractor believes that repairs will cost more than the County-authorized written estimate, Contractor shall provide a revised written estimate to County and obtain County's authorization prior to continuing repairs.
3. Contractor shall be paid monthly in accordance with the terms of this Exhibit. Contractor shall invoice County monthly based on the total of all services performed by Contractor under this Agreement which have been completed to County's sole satisfaction.

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_



**PLUMAS COUNTY  
SHERIFFS DEPARTMENT  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Sarah Novak, Sheriff's Fiscal Officer  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to ratify and sign an agreement between Plumas County Sheriff's Office and Fred Feil, O.D to provide Plumas County inmates with comprehensive eye exams, refractions, and prescriptions; effective June 1, 2024; not to exceed \$9,999.00; (General Fund Impact) as approved in FY23/24 and FY24/25 recommended budget (various budgets); approved as to form by County Counsel.

---

**Recommendation:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Sheriff's Office and Fred Feil, O.D to provide Plumas County inmates with comprehensive eye exams, refractions, and prescriptions; effective June 1, 2024; not to exceed \$9,999.00; (General Fund Impact) as approved in FY23/24 and FY24/25 recommended budget (various budgets); approved as to form by County Counsel.

**Background and Discussion:**

Contract to provide Plumas County correctional facility inmates with comprehensive eye exams, refractions, and to provide prescriptions for ordering optics from an outside vendor on an as-needed basis.

**Action:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Sheriff's Office and Fred Feil, O.D to provide Plumas County inmates with comprehensive eye exams, refractions, and prescriptions; effective June 1, 2024; not to exceed \$9,999.00; (General Fund Impact) as approved in FY23/24 and FY24/25 recommended budget (various budgets); approved as to form by County Counsel.

**Fiscal Impact:**

(General Fund Impact) as approved in FY23/24 nd FY24/25 recommended budget (various budgets).

**Attachments:**

1. Contract\_20240601\_0002

**Services Agreement**

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its **Sheriff's Office** (hereinafter referred to as "County"), and Fred Feil, O.D., and individual (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with services as set forth in Exhibit A, attached hereto.
2. Compensation. County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed Nine Thousand, Nine Hundred, and Ninety-Nine Dollars (\$9,999.00).
3. Term. The term of this agreement shall be from June 1, 2024, through May 31, 2025, unless terminated earlier as provided herein. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from June 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.
4. Termination. Either party may terminate this agreement by giving thirty (30) days written notice to the other party.
5. Non-Appropriation of Funds. It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.
6. Warranty and Legal Compliance. The services provided under this Agreement are non-exclusive and shall be completed promptly and competently. Contractor shall guarantee all parts and labor for a period of one year following the expiration of the term of this Agreement unless otherwise specified in Exhibit A. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_

7. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.
  
8. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively "County Parties"), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics' liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney's fees and court costs (hereinafter collectively referred to as "Claims"), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties. The obligations of this indemnity shall be for the full amount of all damage to County, including defense costs, and shall not be limited by any insurance limits.
  
9. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:
  - a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars (\$1,000,000).
  
  - b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousand dollars (\$250,000) per person and five hundred thousand dollars (\$500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars (\$50,000) per accident.
  
  - c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:
    - i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the "County") as additional insureds. The Additional Insured

\_\_\_\_\_ COUNTY INITIALS

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CONTRACTOR INITIALS \_\_\_\_\_

endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

- ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and
- iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and
- iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and
- v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and
- vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.

d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

10. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of

this Agreement any licenses, permits, and approvals that are legally required for Contractor or its principals to practice its professions and to perform its duties and obligations under this Agreement.

11. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture.
12. Statement of Occupation. Contractor represents and warrants that Contractor is engaged in a profession described by California Labor Code section 2783 as a Doctor of Optometry. Contractor represents and warrants that Contractor maintains a separate business location and has all required business licenses and tax registration, if any, in order to perform services under this Agreement. Contractor shall have the right to set their own hours and location of work, consistent with the nature of the services provided under this Agreement. Contractor shall determine the method, means and manner of performance including, but not limited to, such matters as outlined in Exhibit "A" without restriction by County. County is interested only in the results to be achieved from Contractor's performance of the services Contractor shall provide their own resources and equipment and direct their operation in all respects when necessary to perform these services. Notwithstanding this Agreement, Contractor shall have the right to provide the same or similar services to entities other than County without restriction and holds themselves out to as available to perform the same type of work. County shall have no authority, control, or liability regarding Contractor's performance or activities before or after each instance, wherein, Contractor may perform under this Agreement. Contractor will at all times indemnify and hold County, and their respective agents, contractors and employees harmless from any and all claims, damages, liabilities and costs (including attorneys' fees) arising out of any material breach by Contractor of any representation, warrant or agreement made by Contractor hereunder or arising out of Contractor's services.
13. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
14. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.
15. Choice of Law. The laws of the State of California shall govern this agreement.
16. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.

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CONTRACTOR INITIALS \_\_\_\_\_

17. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.
18. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.
19. Headings. The headings and captions contained in this Agreement are for convenience only and shall be of no force or effect in construing and interpreting the provisions of this Agreement.
20. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.
21. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq.* and section 87100 *et seq.* relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by the County, the County may immediately terminate this Agreement by giving written notice to Contractor.
22. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

Sheriff's Office  
 County of Plumas  
 1400 E. Main Street  
 Quincy, CA 95971  
 Attention: Sarah Novak

Contractor:

Fred Feil, O.D.  
 262 Main Street  
 Chester, CA 96020  
 Attention: Tina Borzoni

23. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.

\_\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_\_

24. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.
25. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>). Failure to comply may result in the termination of this agreement.
26. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.
- a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
  - b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.
27. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds \$10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination

\_\_\_\_ COUNTY INITIALS

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CONTRACTOR INITIALS \_\_\_\_

and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.

- 28. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.

IN WITNESS WHEREOF, this Agreement has been executed as of the date set forth below.

**CONTRACTOR:**

Fred Feil, O.D., an individual

By: \_\_\_\_\_  
Name: Fred Feil, O.D.  
Title: Doctor of Optometry  
Date signed:

**COUNTY:**

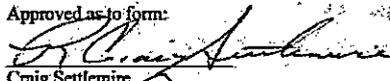
County of Plumas, a political subdivision of the State of California

By: \_\_\_\_\_  
Name: Todd Johns  
Title: Sheriff/Coroner  
Date signed:

By: \_\_\_\_\_  
Name: Greg Hagwood  
Title: Chair, Board of Supervisors  
Date signed:

**ATTEST:**

By: \_\_\_\_\_  
Name: Allen Hiskey  
Title: Clerk of the Board  
Date signed:

Approved as to form:  
  
Craig Settemire  
Counsel

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_\_

**EXHIBIT A**

**Scope of Work**

Contractor will provide Plumas County correctional facility inmates with comprehensive eye exams, refractions and provide written prescriptions for ordering optics from an outside vendor as needed.

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CONTRACTOR INITIALS \_\_\_\_

**EXHIBIT B**

**Fee Schedule**

Comprehensive Eye Exam (92004): \$128.00

Refractions (92015): \$30.00

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CONTRACTOR INITIALS \_\_\_\_



**PLUMAS COUNTY  
SHERIFFS DEPARTMENT  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Jeremy Beatley, Operations Sergeant  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Sheriff's Office to extend total hours of one current reserve deputy/extra help position from 1560 hours per year to 1800 hours.

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**Recommendation:**

Approve and authorize Sheriff's Office to extend total hours of one (1) current reserve deputy/extra help position from 1560 total hours per year to 1800 hours.

**Background and Discussion:**

The Plumas County Sheriff's Office currently has a Level I Reserve Deputy covering shifts in Chester on a weekly basis due to short staffing. This Reserve Deputy is close to exceeding the maximum hours for extra help (1560 hours). The Sheriff's Office needs to utilize this Reserve Deputy until November 16th, and is requesting the maximum extra help hours be extended in order to provide this needed patrol coverage.

**Action:**

Approve and authorize Sheriff's Office to extend total hours of one (1) current reserve deputy/extra help position from 1560 total hours per year to 1800 hours.

**Fiscal Impact:**

(General Fund Impact) Position paid with Reserve Level wages in lieu of Full Time Deputy Wages

**Attachments:**

None



**PLUMAS COUNTY  
BEHAVIORAL HEALTH DEPARTMENT  
MEMORANDUM**

---

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Che Shannon, Management Analyst II  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Aegis Treatment Centers for narcotic treatment services; effective July 1, 2023 for 3 years; not to exceed \$40,000.00 per year (No General Fund Impact) Drug Medi-Cal Funding; approved as to form by County Counsel.

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**Recommendation:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Aegis Treatment Centers for narcotic treatment services effective July 1, 2023; not to exceed \$40,000.00 per year (No General Fund Impact) Drug Medi-Cal Funding; approved as to form by County Counsel.

**Background and Discussion:**

Contractor shall provide outpatient Narcotic Treatment Program (NTP) services, specifically NTP-Methadone, NTP-Individual Counseling, NTP-Group Counseling, NTP-Medication, NTP-Recovery Services, and NTP-Care Coordination for eligible Medi-Cal beneficiaries, both perinatal and non-perinatal, in need of such services in accordance with applicable federal and state statutes and regulations including Title 22 regulations related to the Drug Medi-Cal (DMC), Program, California Department of Health Care Services (DHCS) Substance Use Disorder Services Standards, and applicable licensure and certification requirements for NTP Services.

**Action:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Aegis Treatment Centers for narcotic treatment services effective July 1, 2023

**Fiscal Impact:**

Drug Medi-Cal funding No impact to the general fund

**Attachments:**

1. 3873 FINAL (1)

**CONTRACT FOR PLUMAS COUNTY  
BEHAVIORAL HEALTH SERVICES**

**THIS CONTRACT**, entered into by and between the County of Plumas a public entity in the State of California, (hereafter "County") and Aegis Treatment Centers, LLC, a Delaware Limited Liability Company, qualified to transact business in the State of California, (hereafter "Contractor"):

**WITNESSETH**

**WHEREAS**, County has a need, through Plumas County Behavioral Health services, to contract with a Narcotic Treatment Program (NTP), Aegis Treatment Centers, LLC, Plumas County as more particularly described on Exhibit A, attached hereto and incorporated herein by reference; and

**WHEREAS** Contractor has specially trained, experienced staff to perform NTP services and desires to enter into a Contract with the County to provide narcotic therapy services to beneficiaries of Plumas County; and

**WHEREAS** Contractor has specially trained, experienced, expert and competent to perform such special services; and

**WHEREAS**, Pursuant to Government Code, section 31000, the County may contract for special services on behalf of public entities including County Behavioral Health.

**NOW, THEREFORE**, in consideration of the covenants, conditions, agreements, and stipulations set forth herein, the parties agree as follows:

- 1. Scope of Services.** County hereby engages Contractor to perform, and Contractor hereby agrees to perform for County, the services set forth in Exhibit A, attached hereto and incorporated herein by reference, all pursuant to the terms and conditions hereinafter set forth.
- 2. Compensation.** Contractor shall be compensated by County for performing said services in accordance with Exhibit B and shall be compensated according to the fee schedule Exhibit B-1, attached hereto and incorporated herein by reference.
- 3. Effective Date and Duration.** The effective date and duration of this Contract shall be as set forth in Exhibit C, attached hereto and incorporated herein by reference.
- 4. General Conditions.** Contractor and County shall comply with all provisions of County's General Provisions as set forth in Exhibit D, attached hereto and incorporated herein by reference.
- 5. Special Conditions.** Contractor and County shall comply with the Special Conditions set forth in Exhibit E, attached hereto and incorporated herein by reference. In the event of conflicts between the provisions of the General Provisions and the Special Conditions, the provisions of the Special Conditions shall be controlling.
- 6. Business Associate Agreement.** Contractor and County shall comply with the County's Business Associate Agreement as set forth in Exhibit F, attached hereto and incorporated herein by reference.
- 7. Term.** The term of this Agreement commences July 1, 2023, and shall remain in effect through June 30, 2027, unless terminated earlier pursuant to this Agreement.

County’s Board of Supervisors hereby ratifies and approves for payment, services provided by Contractor Aegis Treatment Centers, Limited Liability Company from July 1, 2023, to the date of approval of this Agreement by the Board of Supervisors.

**IN WITNESS WHEREOF** County and Contractor have executed this Contract on the day and year set forth below.

**CONTRACTOR:**

Aegis Treatment Centers, LLC

By: \_\_\_\_\_

Name: William Dorris

Title: Chief Financial Officer

Date:

**COUNTY:**

County of Plumas, a political subdivision of the State of California

By: \_\_\_\_\_

Name: Sharon Sousa, LMFT.,

Title: Behavioral Health Director

Date:

**CONTENT:**

By: \_\_\_\_\_

Name: Greg Hagwood

Title: Chair, Board of Supervisors

Date:

**ATTEST:**

By: \_\_\_\_\_

Name: Allen Hiskey

Title: Clerk, Board of Supervisors

Date:

Approved as to form:

  
\_\_\_\_\_  
Joshua Brechtel, Attorney  
County Counsel’s Office

## **EXHIBIT A**

### **CONTRACT FOR BEHAVIORAL HEALTH SERVICES SCOPE OF SERVICES**

#### **1. Services.**

- a. Contractor shall provide outpatient Narcotic Treatment Program (NTP) services, specifically NTP-Methadone, NTP-Individual Counseling, NTP-Group Counseling, NTP-Medication, NTP-Recovery Services, and NTP- Care Coordination for eligible Medi-Cal beneficiaries, both perinatal and non-perinatal, in need of such services in accordance with applicable federal and state statutes and regulations including Title 22 regulations related to the Drug Medi-Cal (DMC), Program, California Department of Health Care Services (DHCS) Substance Use Disorder Services Standards, and applicable licensure and certification requirements for NTP Services. A NTP as defined in Title 22, California Code of Regulation (CCR), Section 51341.1(d)(1), means an outpatient service using federally approved medications for NTP, directed at stabilization and rehabilitation of persons who are opiate addicted and have a substance abuse diagnosis. For the purposes of Section 51341.1(d)(1), “narcotic treatment program” does not include detoxification treatment.
- b. Contractor shall provide Covered Services for eligible DMC beneficiaries in need of such services. Covered Services means DMC services authorized by Title XIX of the Social Security Act and specified in Title 22, California Code of Regulations and shall include, among other things, NTP services:
  - 1) Federally approved medications for NTP
  - 2) Drug screening and other testing as appropriate
  - 3) Individual and Group counseling services regarding NTP approved medication maintenance

#### **2. Federal and State Regulations.**

- a. When a request for Covered Services is made by an eligible beneficiary, Contractor shall initiate services with reasonable promptness. Contractor shall have a documented system for monitoring and evaluating accessibility of care, including a system for addressing problems that develop regarding wait times and appointments.
- b. If DMC services are provided to Minor Consent beneficiaries, Contractor shall comply with California Family Code Section 6929.
- c. Contractor shall comply with all terms and conditions of this Contract and all pertinent state and federal laws and regulations.

#### **3. Service Sites.**

- a. Contractor shall provide federally approved medications for NTPs, including methadone medication and individual and/or group counseling sessions to Plumas

County residents at its licensed clinic locations throughout California. The facility most likely to treat Plumas County DMC) beneficiaries are located at Contractor Chico, 590 Rio Linda Avenue, Chico, CA 95926

- b. Contractor shall obtain and maintain DMC certification of the site(s) at which services are provided or may be provided as required by the DHCS.
- c. Contractor site(s) where DMC services are provided must be certified in accordance with DMC regulations and the Americans with Disabilities Act (ADA) and an official fire clearance must be present at each site.
- d. Contractor shall provide the services required by this Contract during hours that are in the best interest of County's clients and, within this parameter, Contractor may determine the appropriate availability and hours of its operations.
- e. Contractor agrees to provide all necessary tools, equipment, materials, and supplies necessary for the performance of the services under this Contract. Contractor shall also be responsible for all costs and expenses incident to the performance of services for County, including but not limited to, all costs of equipment provided by Contractor, all fees, fines, bonds or taxes required of or imposed against Contractor and all other Contractor's costs of doing business. County shall not be responsible for any expenses incurred by Contractor in performing services for County.

**4. Treatment Program Narrative.** The Harm Reduction Discipline guides Contractor, utilizing replacement therapy for patient stabilization. Contractor functions as an American Society of Addiction Medicine (ASAM) Level 1.0 Opioid Treatment Program with licensing from DHCS and certification as a DMC Provider. The array of services provided encompasses a comprehensive set of components, including:

1. Assessment,
2. Care coordination,
3. Counseling (both individual and group),
4. Family therapy,
5. Medical psychotherapy,
6. Medication services,
7. MAT for Opioid Use Disorder (OUD),
8. MAT for Alcohol Use Disorder (AUD) and other non-opioid Substance Use Disorders (SUDs),
9. patient education,
10. Recovery services, and
11. SUD crisis intervention services.

Contractor's approach is the application of the Harm Reduction Discipline, employing replacement therapy as the primary mechanism for stabilizing patients recovering from opioid use disorder. Decisions regarding the administration and dosage of Buprenorphine, Methadone or Naltrexone are collaboratively made by the medical director and the individual served, adhering to published Federal induction guidelines, National Best Practices, and compliance with both Federal and State regulations.

While medication plays a vital role in Contractor's treatment model, it is acknowledged that it alone is insufficient to sustain the successful recovery of patients. Recognizing that many patients in an NTP experience co-occurring conditions that, if untreated, may serve as relapse triggers, effective treatment necessitates a multidisciplinary and integrated range of services. This includes caseload management, care coordination, crisis intervention, specialized services in both group and individual settings, social work, education, support groups, recovery services, and peer support. The success rate in NTP settings is contingent on the commitment of patients to their recovery and their compatibility with the NTP treatment modality. Patients with severe mental, emotional, and/or behavioral disorders, or those lacking reliable support systems, may require integrated treatment in collaboration with a community partner, and in some cases, referral to more intensive level of services.

## **5. Core Services: Medication Assisted Treatment.**

As an accredited and certified Narcotic Treatment Program (NTP) / Opioid Treatment Program (OTP), Contractor specializes in the administration, dispensing, and prescription of all FDA-approved medications for the treatment of Opioid Use Disorder (OUD) combined with counseling and behavioral therapy. Medications consist of Buprenorphine, Methadone, and Naltrexone, delivered on an outpatient basis in adherence to both state and federal regulations. Injectable medications and formulations are available in specific areas, and when deemed beneficial but unavailable, Contractor considers prescribing through the pharmacy benefit or facilitates a warm handoff referral to a community-based provider capable of offering the necessary services. Every patient enrolled in treatment at an Contractor facility shall meet the federal and state admission criteria and satisfies the medical necessity standards for this level of care as defined. State regulations for OTPs dictate the maximum number of patients allowed to be treated at each OTP.

Contractor employs a diverse, skilled team, including physicians, physician extenders, nurses, medical assistants, Licensed Practical Health Assistants (LPHAs), Alcohol and Drug Counselors, and other professionals dedicated to overseeing and providing comprehensive wraparound services to patients. Physicians, in compliance with federal regulations, prescribe medications and collaborate with patients to determine the therapeutic levels during the induction period, ensuring a balanced experience without withdrawal or euphoria.

Patients have the flexibility to communicate their concerns about being over or under prescribed at any point during treatment, triggering a medical consult with the program physician. Consultations, excluding the initial examination, are conducted in person, via telehealth (synchronous audio-only and synchronous video interactions), or by telephone based on individual needs.

Medication management is a collaborative effort between physicians and nurses. Upon admission, clients are required to see the physician at least once within the initial fourteen (14) days, followed by follow-up appointments within thirty (30),

sixty (60), ninety (90) days of admission, and then at least annually. Contractor places great importance on ensuring patients actively engage in addressing their medical needs, either through referral to or collaboration with the appropriate external physicians.

Medication is an integral part of treatment, complemented by individual and group counseling for all patients no less than fifty (50) minutes per month. Recommendations include up to four (4) individual counseling sessions of fifty (50) minutes per month, tailored to individual needs. Group counseling, designed based on specific facility requirements, addresses diverse patient needs, such as family preparation or maternity groups for facilities with a significant number of expecting mothers. Counseling services are delivered in person, via telehealth (synchronous audio-only and synchronous video interactions), or by telephone according to individual preferences.

Contractor upholds a high-accountability program where, at the onset of treatment, patients are required to attend the facility daily, ensuring consistent communication between staff and patients. During visits to the nurse station for medication, nurses conduct check-ins to monitor patient progress and stability. If concerns arise, medical assistants schedule patients promptly based on their needs.

Patients are required to visit Contractor daily for medication intake. Regulations permit program-compliant patients who meet all state and federal requirements to receive take-home medication privileges. These privileges allow patients to visit the facility less frequently as they demonstrate long-term recovery skills and adherence to program requirements. Contractor patients exhibit high medication compliance, with daily attendance averaging 96%. In the event a patient misses a day due to extenuating circumstances, they are required to visit the next day for medication.

### **Recovery Support**

The Contractor model employs counseling services to deliver personalized care, with needs assessments conducted every ninety (90) days as part of the treatment plan. Throughout the treatment duration at Contractor, patients undergo assessments to track progress and determine additional service requirements. Counseling services are administered by professionals, including registered or certified Alcohol and other Drug (AOD) counselors, some licensed as interns with the Board of Behavioral Sciences (BBS), Marriage and Family Therapists (MFT), clinical social workers, and professional clinical counselors. Management supervisory staff often hold licenses as clinical professionals such as Psychologists, Licensed Marriage and Family Therapist (LMFT)s, and Licensed Clinical Social Worker (LCSW)s.

As a licensed OTP, Contractor is mandated to provide a minimum of fifty (50) minutes of individual counseling services. However, Contractor strives to go beyond regulatory requirements, aiming to support long-term recovery by offering diverse counseling services based on empirically supported practices. The counseling structure includes both individual and group sessions, utilizing evidence-based

practices. Individual counseling may involve case management services when necessary. Contractor provides counselor-led and peer-led groups, with Keys to Recovery (K2R) serving as the model for peer support. The establishment of the Patient Advisory and Advocacy Group (PAAG) allows individuals in long-term recovery to assist others in treatment and address patient needs and concerns with facility management.

To ensure clinical success and cater to individual patient needs, Contractor has extended its scope of practice (i.e. Contractor Model) beyond regulatory and payor requirements. The Contractor model includes professional development of its clinical staff and makes available a menu of services intended to achieve the greatest clinical success. At a minimum, each clinician will receive ongoing professional development in evidence-based practices (“EBP”). Combining EBPs with the following expanded services gives the individual the greatest chance of success in their recovery.

**Motivational Interviewing:** Aims to heighten patient engagement in their treatment planning and recovery journey, fostering encouragement and a sense of empowerment towards their future.

**Cognitive Behavioral Therapy:** Works to overcome obstacles posed by the patient's emotional state and rationalize treatment planning. It guides patients to focus on recovery through logical responses to uncontrolled circumstances, minimizing reliance on emotional reactions.

**Narrative Therapy:** Provides patients with a holistic perspective on themselves, recognizing the "larger picture" and individual elements of their lives, including strengths and available support systems.

**Group Counseling:** Recognizes the unique clinical value of group dynamics and aims to expand group counseling alongside individual sessions. Addresses various populations, including:

- Relapse Prevention for early signs (e.g., associating with "old friends," "old places").
- Anger Management for emotional issues affecting recovery and support systems.
- Domestic Violence therapy to cope with emotional burdens from verbal and physical abuse.
- Pre-natal and Peri-natal counseling for parents.
- Family Preservation for those facing family crises.

**Substance Abuse Maintenance Method (“SAMA”):** Addresses common co-occurring mental conditions and their triggers.

**Specialized Counseling:** Targets special socio-economic patient needs not covered by other counseling methods. Utilizes community resources and includes various counseling protocols and procedures.

**Case Management:** Involves assigning each patient to a caseload manager, the primary point of contact responsible for evaluation, treatment, discharge plans, and referrals to other professionals.

**Educational Programs:** Provided by medical directors, regional clinical directors, and specialists. Focuses on educating patients about their conditions and overcoming potential barriers to treatment, offered at no charge.

**Clinical Supervision:** In addition to medical directors, regional clinical directors assist in evaluating and treating patients with mental, emotional, and behavioral disorders. They also handle strategic relationships, community relations, networking, specialized services, recruiting, training, and supervision of interns.

**Internal Procedures:** Involves case conferences, peer reviews, and staff training conducted weekly and monthly to maintain high clinical standards.

**Crisis Intervention:** Caseload Managers oversee intervention on a case-by-case basis, crucial for identifying early relapse signs and mitigating triggers.

### **Care Coordination aka Case Management Services**

Care Coordination, also known as Case Management services, is extended to all patients demonstrating the need for such support. Identification of this need occurs at admission and throughout the treatment phase, involving program staff members and interdisciplinary case conference meetings. While certain care coordination services may be comprehensively addressed by Contractor staff, individuals requiring additional services are referred to specialized services. Contractor actively encourages all patients to consent to care coordination between Contractor and specialized care providers.

Care coordination involves a spectrum of activities aimed at integrating SUD care, mental health care, and medical care. Its purpose is to support members by linking them to services and support designed to restore them to their best possible functional level. This coordination is integral to ensuring an individual receives a client-centered and whole-person approach to wellness.

Key components of care coordination include:

- Coordinating with medical and mental health care providers to monitor and support co-morbid health conditions.
- Discharge planning, including coordination with SUD treatment providers to support transitions between levels of care, recovery resources, referrals to mental health providers, and referrals to primary or specialty medical providers.
- Coordinating with ancillary services, including individualized connections, referrals, and linkages to community-based services and supports across various domains such as education, social services, vocational assistance,

housing, nutrition, criminal justice, transportation, childcare, child development, family/marriage education, cultural sources, and mutual aid support groups.

Contractor's electronic health record system, PHASE, meticulously lists and tracks ancillary services and referral partners. Clinical staff can seamlessly search for community partners and referral networks within PHASE, provided the patient consents to care coordination. The PHASE system mandates the documentation of referrals. In instances where a patient's care needs surpass the scope of Contractor or MAT, an assessment is conducted using the ASAM continuum (full) assessment for appropriate transitioning.

**Recovery Services:** Recovery Services are crafted to bolster recovery efforts and prevent relapse, aiming to restore members to their optimal functional level. These services underscore the central role of members in managing their health, utilizing effective self-management strategies, and mobilizing internal and community resources for continuous support.

At admission, and in the event of or potential release, Contractor patients will be assigned a Recovery specialist who will deliver the following services:

- Assessment
- Care Coordination
- Counseling (individual and group)
- Family Therapy
- Recovery Monitoring: This includes recovery coaching and monitoring aimed at the maximal reduction of the member's SUD.
- Relapse Prevention: Encompassing interventions to teach members with SUD how to anticipate and cope with the potential for relapse, contributing to the maximal reduction of the member's SUD.
- Patients will remain under the care of a Recovery Specialist for no less than ninety (90) days.

**Support Groups:** Keys to Recovery (“K2R”) Support Groups: Contractor has developed a variety of K2R support groups in its facilities. K2R groups are similar to 12-step support groups and are patient-run; K2R groups complement the short-term treatment goals of patients. Such groups are dedicated to various topics, including anxiety, anger, grief and loss, relapse prevention, etc. The patients who facilitate K2R meetings are primarily local PAAG members. These services are not billed to the patient or their carriers.

It’s important to note that support groups allow patients with similar issues to provide each other with emotional support and advice. Most importantly, they give patients a sense of power over and responsibility toward their recovery. Patients who participate in support groups show higher rates of recovery.

**Evidenced Based Practices:** Contractor has adopted the following evidence-based practices into its service delivery model.

**Relapse Prevention using the Matrix Model:** The materials used in the Matrix Model have been used since 1980 for the treatment of substance use treatment. The materials are effective at addressing early recovery skills as well as relapse prevention. Since our clients universally suffer from substance use disorder, effectively addressing barriers to initial and ongoing recovery is central to treatment.

**Seeking Safety:** Substance use disorder may be initiated through trauma and substance use itself engenders traumatic experiences. Seeking Safety materials are designed to address issues of trauma as they relate to substance use and are vital to ensuring that the resolution of trauma occurs along with recovery.

**Motivational Interviewing:** Motivational interviewing is an effective approach to substance use disorder treatment. The dynamics involved in substance use disorder are often complex but require active and vigorous change to resolve. Motivational interviewing supports adaptive changes for clients while ensuring that self-efficacy and autonomy are emphasized.

**Cognitive Behavioral Therapy through Mind Over Mood curricula:** Substance use disorder is often accompanied by mental states that perpetuate or exacerbate the disorder. Using the Mind over Mood curriculum provides for the insertion of cognitive-behavioral therapy within an appropriate scope of practice for SUD treatment. Mind Over Mood will assist in resolving emotional states that are directly the result of substance use and maladaptive to recovery.

**Psychoeducation Co-Occurring Mental Disorder (COD) Enhancements:** Navigating the complexities of narcotic replacement therapy introduces an additional clinical challenge when patients present with a co-occurring disorder (COD), where mental, emotional, or behavioral disorders coincide with substance abuse issues. Within the context of Contractor, a patient may grapple not only with substance abuse but also contend with concurrent depressive disorder, anxiety disorder, or post-traumatic stress disorder (PTSD). Government data indicates that a significant portion, ranging from 50-75%, of individuals in substance abuse treatment programs are diagnosed with one or more conditions categorized as COD.

Extensive research underscores the critical impact of untreated COD, revealing that patients facing these dual challenges are more prone to treatment non-completion or swift relapse once treatment concludes. Early identification of COD by Contractor is imperative, and the patient's treatment plan must adeptly address both the substance abuse issue and the associated mental, emotional, or behavioral disorder. By recognizing and holistically addressing these intertwined challenges, healthcare providers can significantly enhance the effectiveness and long-term success of narcotic replacement therapy for individuals grappling with COD.

## 6. Reporting.

- a. Contractor shall establish and maintain, at Contractor's cost, a computer system fully compliant with Health Insurance Portability and Accountability Act (HIPAA) transactions and Code set standards as well as the DHCS California Outcomes Measurement System (CalOMS) Data Collection standards, as necessary, for the submission of information required under the terms and conditions of this Contract, including, but not limited to the submission of DMC claims and CalOMS treatment admission and discharge data, including client demographic data.
- b. Contractor will be responsible for the accuracy of all data and information which Contractor provides to County or State, ensuring that all services are performed appropriately within the Federal, State, and County guidelines, regulations, code, statutes, and law, including, but not limited to administration, utilization review, documentation, and staffing.
- c. Contractor shall be solely liable and responsible for all data and information submitted by Contractor to County or State in support of claims for services that may be based on data and information submitted by Contractor. Contractor shall process all service data requests within the time frame prescribed by the County and/or State. County shall have no liability for Contractor's failure to comply with County and/or State time frames.
- d. Upon request by County, Contractor shall provide to County within seven (7) days of the request, any and all client progress report(s), proof of client residency, along with County authorization form(s) properly executed by the client(s).

**7. Auditing.**

- a. Contractor shall maintain an audit file of all records pertaining to this Contract for a period of five years after the duration date of this Contract, or until final resolution of any audits, whichever occurs later.
- b. County will periodically evaluate Contractor's program units of service for the purpose of assessing the reasonableness of the County's payment for services provided. Contractor will be provided reasonable notice if additional contractual and/or service delivery issues are to be reviewed. Contractor is expected to prepare and provide to County the necessary reports and other analysis to adequately explain Contractor's use of funds as specified in Exhibit "B" of this Contract.

**EXHIBIT B****CONTRACT FOR BEHAVIORAL HEALTH SERVICES****1. Compensation.**

- a. Prior to commencement of services, Contractor shall provide a valid, current taxpayer ID number to Plumas County Behavioral Health. Plumas County shall pay to Contractor as compensation in full for all services performed by Contractor pursuant to this Contract, the following sums in the following manner:
  - 1) The County reimburses all eligible providers of Narcotic Treatment Program Services on a fee for service basis pursuant to a fee schedule. Narcotic Treatment Program Daily Dosing Services are reimbursed at a daily rate. An Eligible Provider must administer an MAT for OUD Medication or MAT for AUD Medication to be reimbursed for Narcotic Treatment Program Daily Dosing Services. The County reimburses all Eligible Providers for Group Counseling, Individual Counseling and Peer Support Services provided in a Narcotic Treatment Program pursuant of the fee schedule established in Exhibit B-1 of this agreement.
  - 2) County shall compensate Contractor the DHCS established Drug Medi-Cal rates, as outlined or any subsequent publication of updated rates from DHCS, for each service over the duration of this Contract. Such fees shall be calculated per MHSUDS Information Notice 19-035, or any subsequent publication of updated rates from DHCS.
    - a) Except where share of cost, as defined in Section [50090](#) in Cal. Code Regs. Tit. 22, is applicable, contractor shall accept proof of eligibility for Drug Medi-Cal as payment in full for treatment services rendered. Contractor shall not charge fees to a beneficiary for access to Drug Medi-Cal substance use disorder services or for admission to a Drug Medi-Cal treatment slot.
  - 3) In no event shall the maximum allowable payment to Contractor in any fiscal year under this Contract exceed the amount granted by the State of California to County pursuant to the Department of Health Care Services contract for SUD services for the Fiscal Year applicable to this Contract.
  - 4) The total amount paid by County to Contractor under this Agreement shall not exceed \$40,000.00 per fiscal year. CONTRACTOR or subcontractor of CONTRACTOR shall not submit a claim to, or demand or otherwise collect reimbursement from, the beneficiary or persons acting on behalf of the beneficiary for any specialty or related administrative services provided under this contract, except to collect other health insurance coverage, share of cost, and co-payments.

**2. Billing.**

Contractor shall bill County for services provided under this Contract as follows: For all services in a calendar month, Contractor shall invoice County by the 30th day of the following calendar month. Contractor must submit claims for payment on a DMC Monthly Summary Invoice Form, which can be found at:

[http://www.dhcs.ca.gov/provgovpart/Documents/FMAB/Contract\\_Information/Doc\\_2K-2Lc/2H\\_ADPI592\\_rev\\_02\\_2008.pdf](http://www.dhcs.ca.gov/provgovpart/Documents/FMAB/Contract_Information/Doc_2K-2Lc/2H_ADPI592_rev_02_2008.pdf)

### **3. Documentation.**

If County deems applicable, as part of the monthly invoicing process, Contractor shall provide, with each monthly invoice, documentation pertaining to client services provided during the invoiced month, as per any special requirements needed by third party payors or federal or state funding agencies. This requirement shall apply to all Contractors billing services on a per minute basis. Contractor shall provide documentation as per County guidelines.

### **4. Payments.**

- a. County shall, within thirty (30) days following receipt of a correct monthly invoice meeting all criteria in this Contract, pay the undisputed charges on the invoice. If there are any disputed charges on the invoice, County shall include the explanation of the nature of the dispute with the payment for the undisputed charges and will provide Contractor with a Notice of Adverse Beneficiary Determination, if applicable. The parties shall exchange any information needed to resolve the dispute within a reasonable time.

### **5. Audit Risk.**

- a. In the case that Contractor-provided services are billed by the County to Medi-Cal, Contractor agrees to accept risk for Medi-Cal exceptions related to deficiencies in documentation or any other areas of responsibility to County to the extent allowed by law. Contractor further agrees to be responsible for reimbursing County any revenues to be paid to the State or Federal government, including but not limited to exceptions resulting from Medi-Cal audit, or as identified through utilization review and medical review by insurance carriers or other auditors. Said reimbursements shall include all lost revenues, damages of any kind, costs and attorney fees incurred by the County, and other charges assessed against the County to the full extent allowed by law.
- b. Furthermore, as per County Provider Problem Resolution & Appeal Processes (Outpatient), County shall provide Contractor a process for appealing or disputing Medi-Cal exceptions or deficiencies demonstrated specifically attributable to Contractor by the County. Reimbursement to the County by Contractor shall not be required until the completion of the appeal or dispute resolution process.

### **6. Withholding Payment.**

County may deduct any such funds from other payments to Contractor if County includes a description of the basis for the deduction with its payment. Withholding Payment.

- a. In addition to withholding payment due to disputed charges on a Drug Medi-Cal Monthly Summary Invoice, County shall have the right to withhold payment to Contractor under the following conditions:

- 1) Contractor has not documented or has not sufficiently documented Contractor's services according to client records standards of the industry and any special requirements needed by third party payors or federal or state funding agencies.
- 2) Contractor has failed or refused to furnish information or cooperate with any inspection, review or audit of Contractor's program or County's use of Contractor's program. This includes interviews and/or reviews of records in any form of information storage.
- 3) Contractor has failed to sufficiently itemize or document the itemized Drug Medi-Cal Monthly Summary Invoice.
- 4) When, in the opinion of the County and expressed by the County to Contractor in writing, the Contractor's performance, in whole or in part, has not been sufficiently documented.

**EXHIBIT B-1****Fee Schedule**

This is a fee for services contract. CONTRACTOR will be paid for services at the rates set forth below. CONTRACTOR shall utilize the Current Procedural Terminology (CPT) Codes and Healthcare Common Procedure Coding System (HCPCS) codes that indicate what CONTRACTOR services have been provided. CPT and HCPCS codes are the uniform language for coding medical services, procedures, products, supplies, and other related services. This will ensure uniform billing for Clients regardless of payment type.

| <b>NTP Service</b>                      | <b>Period</b>          | <b>Non-Perinatal</b> | <b>Perinatal</b> |
|---|------------------------|----------------------|------------------|
| Methadone Daily                         | Daily                  | \$20.87              | \$32.07          |
| Buprenorphine-Naloxone Combo Film Daily | Daily                  | \$29.56              | \$41.12          |
| Bup/Nal Combo Tablets Daily             | Daily                  | \$33.21              | \$44.76          |
| Buprenorphine Mono Daily                | Daily                  | \$32.71              | \$44.26          |
| Disulfiram Daily                        | Daily                  | \$11.80              | \$11.98          |
| Bup Injectable Monthly                  | Monthly                | \$2,057.69           | \$2,057.69       |
| Naloxone Injectable Monthly             | Monthly                | \$2,247.57           | \$2,247.57       |
| Naloxone HCL 2 pack Generic             |                        | \$109.34             | \$109.34         |
| Naloxone HCL 2 pack Narcan              |                        | \$149.22             | \$149.22         |
| <b>Counseling Services</b>              |                        |                      |                  |
| <b>Practitioner Type</b>                | <b>Period/Duration</b> | <b>Rate</b>          |                  |
| PA                                      | 15 min                 | \$175.15             |                  |
| NP                                      | 15 min                 | \$194.20             |                  |
| RN                                      | 15 min                 | \$158.63             |                  |
| MD                                      | 15 min                 | \$390.53             |                  |
| LPHA                                    | 15 min                 | \$101.64             |                  |
| AOD                                     | 15 min                 | \$84.30              |                  |
| Peer Recovery Specialist                | 15 min                 | \$52.50              |                  |

**EXHIBIT C**

**CONTRACT FOR BEHAVIORAL HEALTH SERVICES**

**DURATION AND EFFECTIVE DATE**

**Effective Date.**

The term of this Agreement commences July 1, 2023, and shall remain in effect through June 30, 2027, unless terminated earlier pursuant to this Agreement. County's Board of Supervisors hereby ratifies and approves for payment, services provided by Contractor Aegis Treatment Center LLC., from July 1, 2023, to the date of approval of this Agreement by the Board of Supervisors.

## EXHIBIT D

### CONTRACT FOR BEHAVIORAL HEALTH SERVICES

#### GENERAL CONDITIONS

**1. Independent Contractor.**

Contractor shall be deemed to be an independent contractor of County. Nothing in this Contract shall be construed as creating an employer-employee relationship, partnership or a joint venture relationship. Nothing in this Contract authorizes or permits the County to exercise discretion or control over the professional manner in which Contractor provides services. Contractor's services shall be provided in a manner consistent with all applicable standards and regulations governing such services.

**2. No Eligibility for Fringe Benefits.**

Contractor understands and agrees that Contractor and its personnel are not, and will not be, eligible for membership in or any benefits from any County group plan for hospital, surgical, or medical insurance, or for membership in any County retirement program, or for paid vacation, paid sick leave, or other leave, with or without pay, or for any other benefit which accrues to a County employee.

**3. Warranty of Contractor for Provision of Services.**

Contractor shall obtain and shall keep in full force and effect during the term of this Contract all permits, registrations and licenses necessary to accomplish the work specified in the Contract. Contractor shall furnish qualified professional personnel as prescribed by Title 9 of the California Code of Regulations, the Business and Professions Code, and all other applicable laws for the type of services rendered under this Contract. Contractor agrees that it shall immediately notify County in writing of any termination, suspension, reduction, or restriction of any requisite license, accreditation, or certification held by Contractor and/or its employees. Contractor warrants that it, and each of the personnel employed or otherwise retained by Contractor, will at all times, to the extent required by law, be properly certified and licensed throughout the entire duration of this Contract under the local, state and federal laws and regulations applicable to the provision of services herein.

**4. Warranty of Contractor re Compliance with all Laws.**

Contractor shall keep informed of, observe, comply with, and cause all of its agents and personnel to observe and comply with all laws, rules, regulations, and administrative requirements adopted by federal, state, and local governments which in any way affect the conduct of work under this Contract. If any conflict arises between provisions of the scope of work or specifications in this Contract and any law, then the Contractor shall immediately notify the County in writing.

**5. Power and Authority of Contractor.**

If Contractor is a corporation, Contractor represents and warrants that it is and will remain, throughout the term of this Contract, either a duly organized, validly existing California corporation in good standing under the laws of the State of California or a

duly organized, validly existing foreign corporation in good standing in the state of incorporation and authorized to transact business in the State of California.

**6. Termination for Cause.**

- a. If County determines that there has been a material breach of this Contract by Contractor that poses a threat to health and safety, County may immediately terminate the Contract.
- b. If any of the following occur, County shall have the right to terminate this Contract effective immediately upon giving written notice to the Contractor:
  - 1) Contractor fails to perform Contractor's duties to the satisfaction of the County; or
  - 2) Contractor fails to fulfill in a timely and professional manner Contractor's obligations under this Contract; or
  - 3) Contractor fails to exercise good behavior either during or outside of working hours that is of such a nature as to bring discredit upon the County; or
  - 4) Any requisite licenses or certifications held by Contractor are terminated, suspended, reduced, or restricted; or
  - 5) Contractor has not, to the satisfaction of the County, documented or has not sufficiently documented services provided by Contractor, which includes without limitation, failure to meet industry standards or failure to satisfy any special requirements needed by third party payors or federal or state funding agencies; or.
  - 6) Contractor has failed or refused to furnish information or cooperate with any inspection, review or audit of Contractor's program or County's use of Contractor's program. This includes interviews and/or reviews of records in any form of information storage; or
  - 7) Contractor fails to comply with any provision of the Mental Health Compliance Plan, Cultural Competence Plan, and Code of Ethics.
- c. For all other material breaches of this Contract, including but not limited to, Contractor failure to perform Contractor's duties to the satisfaction of the County. County must give Contractor written notice setting forth the nature of the breach. If Contractor fails to remedy said breach within ten (10) days from the date of the written notice, County may terminate the Contract. Contractor shall thereafter have no further rights, powers, or privileges against County under or arising out of this Contract.
- d. In the event of termination, all obligations to provide services shall automatically terminate on the effective date of any termination.
- e. In the event a breach does not result in termination, but does result in costs being incurred by County, said costs shall be charged to and paid by Contractor, which costs may include, but are not limited to, costs incurred by County in investigating and communicating with Contractor regarding said breach, including staff time.

**7. Termination for Convenience.**

- a. Either party may terminate this Contract at any time by providing the other party written notice of termination for convenience (Notice of Termination for Convenience). The Notice of Termination for Convenience shall specify the date upon which such termination will become effective, which shall be at least 30 calendar days after the date of the Notice for Termination for Convenience. Termination for convenience shall be effective at 11:59 p.m., Pacific Standard Time, on the specified date for termination set forth in the Notice of Termination for Convenience. Termination for convenience shall have no effect upon the rights and obligations of the parties arising out of any services which were provided prior to the effective date of such termination. Contractor shall be paid for all work satisfactorily completed prior to the effective date of termination. After receiving a Notice of Termination for Convenience, Contractor shall, unless directed by County, place no further subcontracts for services or materials, terminate all subcontracts to the extent they relate to the work terminated, and settle all outstanding liabilities arising from the termination of subcontracts.
- b. Neither this section nor Section 6 of this Exhibit apply to a decision by either party not to exercise an option to renew this Contract.

#### **8. Power to Terminate.**

Termination of this Contract may be effectuated by the Behavioral Health Agency Director without the need for action, approval, or ratification by the Board of Supervisors.

#### **9. Non-Assignment of Contract.**

Inasmuch as this Contract is intended to secure the specialized services of the Contractor, Contractor shall not delegate, assign, or otherwise transfer in whole or in part its rights or obligations under this Contract without the prior written consent of County. Any such assignment, transfer, or delegation without County's prior written consent shall be null and void.

#### **10. Entire Agreement and Modifications.**

This Contract supersedes all previous contracts between the parties hereto on the same subject matter and constitutes the entire understanding of the parties hereto on the subject matter of this Contract. Contractor shall be entitled to no other benefits than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both parties. Contractor specifically acknowledges that in entering into and executing this Contract, Contractor relies solely upon the provisions contained in this Contract and no others.

#### **11. Governing Law and Venue.**

This Contract shall be governed by, and construed in accordance with, the laws of the State of California, without regard to its conflict of laws provisions. All of the parties' rights and obligations created hereunder shall be performed in the County of Plumas, State of California and such County shall be the venue for any action or proceeding that may be brought, or arise out of, this Contract.

#### **12. Waiver.**

No delay or failure on the part of any party hereto in exercising any right, power or privilege under this Contract shall impair any such right, power or privilege or be construed as a waiver of any default or any acquiescence therein. No single or partial exercise of any such right, power or privilege shall preclude the further exercise of such right, power or privilege or the exercise of any other right, power or privilege. No waiver shall be valid unless made in writing and signed by the party against whom enforcement of such waiver is sought and then only to the extent expressly specified therein.

**13. Severability.**

The Contractor agrees that if any provision of this Contract is found to be invalid, illegal or unenforceable, such term or provision shall be deemed stricken and the remainder of the Contract shall remain in full force and effect. Upon determination that any term or provision is invalid, illegal or unenforceable, the parties shall negotiate in good faith to modify this contract so as to affect the original intent of the parties as closely as possible.

**14. Nondiscrimination.**

Contractor agrees that it will abide by all Federal and State labor and employment laws and regulations pertaining to unlawful discrimination prohibiting discrimination against any employee or applicant for employment because of race, color, religion, sexual orientation, disability or national origin, and those conditions contained in Presidential Executive Order number 11246.

**15. Notices.**

a. All notices given or made pursuant hereto shall be in writing and shall be deemed to have been duly given if delivered personally, mailed by registered or certified mail (postage paid, return receipt requested) or sent by a nationally recognized overnight courier (providing proof of delivery) to the parties at the following addresses or sent by electronic transmission to the following facsimile numbers (or at such other address or facsimile number for a party as shall be specified by like notice):

- 1) To the County:  
Plumas County Behavioral Health  
270 County Hospital Road Suite 109  
Quincy, CA 95971
- 2) To Contractor at:  
Aegis Contractor Treatment Centers, LLC.  
1317 Route 73 North, Suite 200  
Mount Laurel, NJ 08054-2202  
contracting@pinnacletreatment.com

b. Any such notice shall be deemed to have been received if:

- 1) In the case of personal delivery or facsimile transmission with confirmation retained, on the date of such delivery or transmission.
- 2) In the case of nationally recognized overnight courier, on the next business day after the date sent; or

3) In the case of mailing, on the third business day following posting.

**16. Headings.**

The headings contained in this Contract are for reference purposes only and shall not affect in any way the meaning or interpretation of this Contract.

**17. Signatory Authority.**

Contractor warrants that it has full power and authority to enter into and perform this Contract, and the person signing this Contract warrants that he/she has been properly authorized and empowered to enter into this Contract.

**18. Indemnification.**

To the fullest extent permitted by law, Contractor shall indemnify, defend, and hold harmless the County and its officers, agents, employees, and volunteers from and against all claims, demands, damages, liabilities, loss, costs, and expense (including attorney's fees and costs of litigation) of every nature arising out of or in connection with Contractor's performance or attempted performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damage which was caused by sole negligence or willful misconduct of County.

**19. Insurance.**

- a. Contractor shall procure and maintain for the duration of the Contract insurance against claims for injuries to persons and/or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.
- b. Minimum Scope and Limit of Insurance. Coverage should be at least as broad as:
  - 1) Commercial General Liability (CGL): Insurance Services Office (ISO) Form CG 00 01 covering CGL on an "occurrence" basis for bodily injury and property damage, including products-completed operations, personal injury and advertising injury, with limits of coverage in an amount not less than \$1,000,000 per claim with the minimum annual aggregate not less than \$300,000
  - 2) Automobile Liability: ISO Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than \$1,000,000 per accident for bodily injury and property damage.
  - 3) Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease. If Contractor will provide leased employees, or, is an employee leasing or temporary staffing firm or a professional employer organization (PEO), coverage shall also include an Alternate Employer Endorsement (providing scope of coverage equivalent to ISO policy form WC 00 03 01 A) naming the County as the Alternate Employer, and the endorsement form shall be modified to provide that County will receive not less than thirty (30) days advance written notice of cancellation of this coverage provision. If applicable to Contractor's operations, coverage also shall be arranged to satisfy the requirements of any

federal workers or workmen's compensation law or any federal occupational disease law.

- 4) Sexual Misconduct Liability, if applicable: Insurance covering actual or alleged claims for sexual misconduct and/or molestation with limits of not less than \$2 million per claim and \$2 million aggregate, and claims for negligent employment, investigation, supervision, training or retention of, or failure to report to proper authorities, a person(s) who committed any act of abuse, molestation, harassment, mistreatment or maltreatment of a sexual nature.
  - 5) Professional Liability/Errors and Omissions: Insurance covering Contractor's liability arising from or related to this Contract, with limits of not less than \$1 million per claim and \$2 million aggregate. Further, Contractor understands and agrees it shall maintain such coverage for a period of not less than three (3) years following this Agreement's expiration, termination or cancellation.
- c. Additional Insured Status: The County, its officers, officials, employees, and volunteers are to be covered as insureds on the auto policy with respect to liability arising out of automobiles owned, leased, hired or borrowed by or on behalf of the Contractor; and on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10, 11 85 or both CG 20 10 and CG 23 37 forms if later revisions used).
  - d. Primary Coverage: For any claims related to this Contract, the Contractor's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.
  - e. Notice of Cancellation: Each insurance policy required above shall state that coverage shall not be canceled, except after thirty (30) days' prior written notice (10 days for non-payment) has been given by the insurance company to the County.
  - f. Failure to Maintain Insurance: Contractor's failure to maintain or to provide acceptable evidence that it maintains the required insurance shall constitute a material breach of the Contract, upon which the County immediately may withhold payments due to Contractor, and/or suspend or terminate this Contract. The County, at its sole discretion, may obtain damages from Contractor resulting from said breach.
  - g. Waiver of Subrogation: Contractor hereby grants to County a waiver of any right to subrogation which any insurer of said Contractor may acquire against the County by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the County has received a waiver of subrogation endorsement from the insurer.

- h. **Deductibles and Self-Insured Retentions:** Any deductibles or self-insured retentions must be declared to and approved by the County. The County may require the Contractor to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.
- i. **Acceptability of Insurers:** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the County as stated by the County in writing.
- j. **Claims Made Policies:** If any of the required policies provide coverage on a claims-made basis:
  - 1) The Retroactive Date must be shown and must be before the date of the Contract or the beginning of Contract work.
  - 2) Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the Contract work
  - 3) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of Contract work.
- k. **Separation of Insureds:** All liability policies shall provide cross-liability coverage as would be afforded by the standard ISO (Insurance Services Office, Inc.) separation of insureds provision with no insured versus insured exclusions or limitations.
- l. **Verification of Coverage:** Contractor shall furnish the County with original certificates and amendatory endorsements, or copies of the applicable policy language effecting coverage required by this Contract. All certificates and endorsements are to be received and approved by the County before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.
- m. **Certificates and copies of any required endorsements shall be sent to:**
  - Plumas County Behavioral Health
  - 270 County Hospital Road Suite 109
  - Quincy, CA 95971

## **20. Non-appropriation of Funds.**

During the term of this Contract, if the State or any federal government terminates or reduces its funding to County for services that are to be provided under this Contract, then County may elect to terminate this Contract by giving written notice of termination to Contractor effectively immediately or on such other date as County specifies in the notice. In the event that the term of this Contract extends into fiscal year subsequent to that in which it was approved by the County, continuation of the Contract is contingent on the appropriation of funds by the Plumas County Board of Supervisors or, if applicable, provision of State or Federal funding source. If County notifies Contractor in writing that the funds for this Contract have not been appropriated or

provided, this Contract will terminate. In such an event, the County shall have no further liability to pay any funds to the Contractor or to furnish any other consideration under this Contract, and the Contractor shall not be obligated to perform any provisions of this Contract or to provide services intended to be funded pursuant to this Contract. If partial funds are appropriated or provided, the County shall have the option to either terminate this Contract with no liability to the County or offer a Contract amendment to the Contractor to reflect the reduced amount.

## **21. Force Majeure.**

Neither County nor Contractor shall be deemed in default in the performance of the terms of this Contract if either party is prevented from performing the terms of this Contract by causes beyond its control, including without limitation: acts of God; rulings or decisions by municipal, Federal, States or other governmental bodies; any laws or regulations of such municipal, Federal, States or other governmental bodies; or any catastrophe resulting from flood, fire, explosion, or other causes beyond the control of the defaulting party. Any party delayed by force majeure shall as soon as reasonably possible give the other party written notice of the delay. The party delayed shall use reasonable diligence to correct the cause of the delay, if correctable, and if the condition that caused the delay is corrected, the party delayed shall immediately give the other parties written notice thereof and shall resume performance under this Contract.

## **22. Fiscal Controls.**

CONTRACTOR shall adhere to the accounting requirements, financial reporting, and internal control standards

- a. The Office of Management and Budget (OMB) circulars are available at <http://www.whitehouse.gov/omb/circulars>.

## **23. Inspection or Audit of Records by Local, State or Federal Agency.**

- a. Unless a longer period is required by law, pursuant to California Government Code section 8546.7, every County contract involving the expenditure of funds in excess of ten thousand dollars (\$10,000) is subject to examination and audit of the State Auditor for a period of three years after final payment under the Contract.

- b. Additionally, Contractor shall allow the County, DHCS, United States Department of Health and Human Services (HHS), the Comptroller General of the United States (Government Accountability Office, GAO), and all other authorized federal and state agencies, or their duly authorized representatives, to inspect or otherwise evaluate the quality, appropriateness, and timeliness of services performed under this Contract and to inspect, evaluate and audit any and all books, records, and facilities maintained by Contractor and its agents, pertaining to such service at any time during normal business hours. Books and records include, without limitation, all physical records, including electronic records, originated or prepared pursuant to the performance under this Contract including work papers, reports, financial records, books of account, beneficiary records, prescription files, and any other documentation pertaining to covered services and other related services for beneficiaries. Upon request, at any time during the period of this Contract, and for a period of five years thereafter, the

Contractor shall furnish any such record, or copy thereof, to County, State DHCS, HHS, or GAO as requested.

c. Contractor shall include in each of its contracts with any contractor performing work under this Contract, a provision providing that the subcontractor grants to the County, State DHCS, HHS, the Government Accountability Office, GAO, and all other authorized federal and state agencies, or their duly authorized representatives, the same rights to inspect, evaluate, audit and otherwise examine the contractor's records and facilities as set forth in section 24.b., above, of this Exhibit.

**24. Nondisclosure.**

All reports, information, documents, or any other materials prepared by Contractor under this Contract are the property of County unless otherwise provided herein. Such reports, information, documents and other materials shall not be disclosed by Contractor without County's prior written consent. Any requests for information shall be forwarded to County along with all copies of the information requested. County shall make sole decision whether and how to release information according to law.

**25. Conflict of Interest.**

Contractor acknowledges that Contractor is aware of and understands the provisions of Sections 1090 et seq. and 87100 et seq. of the Government Code, which relate to conflict of interest of public officers and employees. Contractor certifies that Contractor is unaware of any financial or economic interest of any public officer or employee of the County relating to this Contract. Contractor agrees to comply with applicable requirements of Government Code Sections 1090 and 87100 et seq. during the term of this Contract.

**26. Immigration Reform and Control Act.**

Contractor acknowledges that Contractor, and all subcontractors hired by Contractor to perform services under this Contract are aware of and understand the Immigration Reform and Control Act ("IRCA") of 1986, Public Law 99-603. Contractor certifies that Contractor is and shall remain in compliance with IRCA and shall ensure that any subcontractors hired by Contractor to perform services under this Contract are in compliance with IRCA.

**27. Third Party Beneficiaries.**

It is expressly understood that the enforcement of the terms and conditions and all rights of action related to enforcement of this contract, shall be strictly reserved to County and Contractor. Nothing contained in this Contract shall give or allow any claim or right of action whatsoever by any other third person.

**28. Tax Information Reporting.**

Upon request, Contractor shall submit its tax identification number or social security number, whichever is applicable, in the form of a signed W-9 form, to facilitate appropriate fiscal management and reporting.

**29. Delegation of Authority.**

a. The scope of services covered in this Contract and the related compensation rates are anticipated types and rates for services. Accordingly, the Board of Supervisors

delegates to the Behavioral Health Agency Director or designee the authority to amend this Contract to exchange, delete, or add to the types of services and/or to increase compensation to Contractor up to the change order limits specified in the County's Contracting for Services Policy.

- b. Any amendment made pursuant to a delegation of authority will only be effective if, prior to the commencement of services or extension of said Contract, the amendment is memorialized in writing, is approved by County Counsel, and is signed by the Behavioral Health Agency Director or designee and does not exceed the change order limits. This delegation of authority is expressly limited as stated herein.
- c. The Board of Supervisors expressly delegates to the Behavioral Health Agency Director or designee the authority to decide whether to exercise the option to renew this Contract for two (2) one-year periods pursuant to Exhibit C. The Behavioral Health Agency Director is permitted to agree to any rate change associated with a renewal of this Contract so long as that rate change from the allowed expenditure under the initial term of this Contract falls within the change order limits of the County's Contracting for Services Policy.

**EXHIBIT E**  
**CONTRACT FOR BEHAVIORAL HEALTH SERVICES**

**SPECIAL CONDITIONS**  
**DMC Contract- Part II General Provisions**

A. Additional Contract Restrictions

This Contract is subject to any additional restrictions, limitations, or conditions enacted by Congress, or any statute enacted by Congress, which may affect the provisions, terms, or funding of this Contract in any manner.

B. No Unlawful Use or Unlawful Use Messages Regarding Drugs

The Contractor agrees that information produced through these funds, and which pertains to drug- and alcohol-related programs, shall contain a clearly written statement that there shall be no unlawful use of drugs or alcohol associated with the program. Additionally, no aspect of a drug- and alcohol-related program shall include any message on the responsible use, if the use is unlawful, of drugs or alcohol (HSC Section 11999-11999.3). By signing this Contract, the Contractor agrees that it will enforce, and will require its subcontractors to enforce, these requirements.

C. Noncompliance with Reporting Requirements

The Contractor agrees that DHCS has the right to withhold payments until the Contractor has submitted any required data and reports to DHCS, as identified in Exhibit A, Attachment I, Part III – Reporting Requirements, or as identified in Document 1F(a), Reporting Requirements Matrix for Counties.

D. Health Insurance Portability and Accountability Act (HIPAA) of 1996

If any of the work performed under this Contract is subject to HIPAA, the Contractor shall perform the work in compliance with all applicable provisions of HIPAA. As identified in Exhibit F, DHCS and the Contractor shall cooperate to assure mutual agreement as to those transactions between them, to which this provision applies. Refer to Exhibit F for additional information.

1. Trading Partner Requirements

- a) No Changes. The Contractor hereby agrees that for the personal health information (Information), it will not change any definition, data condition or use of a data element or segment as proscribed in the Federal Department of Health and Human Services (HHS) Transaction Standard Regulation (45 CFR 162.915 (a)).
- b) No Additions. The Contractor hereby agrees that for the Information, it will not add any data elements or segments to the maximum data set as proscribed in the HHS Transaction Standard Regulation (45 CFR 162.915 (b)).
- c) No Unauthorized Uses. The Contractor hereby agrees that for the Information, it will not

use any code or data elements that either are marked “not used” in the HHS Transaction’s Implementation specification or are not in the HHS Transaction Standard’s implementation specifications (45 CFR 162.915 (c)).

d) No Changes to Meaning or Intent. The Contractor hereby agrees that for the Information, it will not change the meaning or intent of any of the HHS Transaction Standard’s implementation specification (45 CFR 162.915 (d)).

2. Concurrence for Test Modifications to HHS Transaction Standards

The Contractor agrees and understands that there exists the possibility that DHCS or others may request an extension from the uses of a standard in the HHS Transaction Standards. If this occurs, The Contractor agrees that it will participate in such test modifications.

3. Adequate Testing

The Contractor is responsible to adequately test all business rules appropriate to their types and specialties. If the Contractor is acting as a clearinghouse for enrolled providers, the Contractor has obligations to adequately test all business rules appropriate to each and every provider type and specialty for which they provide clearinghouse services.

4. Deficiencies

The Contractor agrees to correct transactions, errors, or deficiencies identified by DHCS, and transactions errors or deficiencies identified by an enrolled provider if the Contractor is acting as a clearinghouse for that provider. When County is a clearinghouse, then the Contractor agrees to properly communicate deficiencies and other pertinent information regarding electronic transactions to enrolled providers for which they provide clearinghouse services.

5. Code Set Retention

Both parties understand and agree to keep open code sets being processed or used in this Contract for at least the current billing period or any appeal period, whichever is longer.

6. Data Transmission Log

Both parties shall establish and maintain a Data Transmission Log, which shall record any and all Data Transmissions taking place between the Parties during the term of this Contract. Each party will take necessary and reasonable steps to ensure that such Data Transmission Logs constitute a current, accurate, complete, and unaltered record of any and all Data Transmissions between the parties, and shall be retained by each party for no less than twenty-four (24) months following the date of the Data Transmission. The Data Transmission Log may be maintained on computer media or other suitable means provided that, if it is necessary to do so, the information contained in the Data Transmission Log may be retrieved in a timely manner and presented in readable form.

E. Counselor Certification

Any counselor or registrant providing intake, assessment of need for services, treatment or recovery planning, individual or group counseling to participants, patients, or residents in a DHCS licensed or certified program is required to be registered or certified as defined in Title 9, Division 4, Chapter 8 (Document 3H).

F. Cultural and Linguistic Proficiency

To ensure equal access to quality care by diverse populations, each DMC provider receiving funds from this Contract shall adopt the Federal Office of Minority Health Culturally and Linguistically Appropriate Service (CLAS) national standards (Document 3V).

G. Trafficking Victims Protection Act of 2000

Contractor and its subcontractors that provide services covered by this Contract shall comply with the Trafficking Victims Protection Act of 2000 (22 USC 7104(g)), as amended by section 1702 of Pub. L. 112-239.

H. Tribal Communities and Organizations

The Contractor shall regularly assess (e.g. review population information available through Census Bureau, compare to information obtained in CalOMS Treatment to determine whether population is being reached, survey Tribal representatives for insight in potential barriers) the substance use service needs of the American Indian/Alaskan Native (AI/AN) population within the Contractor's geographic area and shall engage in regular and meaningful consultation and collaboration with elected officials of the tribe, Rancheria, or their designee for the purpose of identifying issues/barriers to service delivery and improvement of the quality, effectiveness, and accessibility of services available to AI/AN communities within the County.

I. Perinatal Practice Guidelines

The Contractor will follow the guidelines in Document 1G, "Perinatal Practice Guidelines," in developing and implementing perinatal treatment and recovery programs funded under this Exhibit, until new Perinatal Practice Guidelines are established and adopted. No formal amendment of this Contract is required for new guidelines to be incorporated into this Contract.

J. Adolescent Substance Use Disorder Best Practices Guidelines

The Contractor will follow the guidelines in Document 1V, "Adolescent Substance Use Disorder Best Practice Guidelines," in developing and implementing youth treatment programs funded under this Exhibit. No formal amendment of this Contract is required for new guidelines to be incorporated into this Contract.

K. Nondiscrimination in Employment and Services

By signing this Contract, the Contractor certifies that under the laws of the United States and the State of California, incorporated into this Contract by reference and made a part hereof as if set forth in full, the Contractor will not unlawfully discriminate against any person.

## L. Federal Law Requirements:

1. Title VI of the Civil Rights Act of 1964, Section 2000d, as amended, prohibiting discrimination based on race, color, or national origin in federally funded programs.
2. Title VIII of the Civil Rights Act of 1968 (42 USC 3601 *et seq.*) prohibiting discrimination in the sale or rental of housing.
3. Age Discrimination Act of 1975 (45 CFR Part 90), as amended (42 USC Sections 6101 – 6107), which prohibits discrimination on the basis of age.
4. Age Discrimination in Employment Act (29 CFR Part 1625).
5. Title I of the Americans with Disabilities Act (29 CFR Part 1630) prohibiting discrimination against the disabled in employment.
6. Title II of the Americans with Disabilities Act of 1990 (28 CFR Part 35) prohibiting discrimination against the disabled by public entities.
7. Title III of the Americans with Disabilities Act of 1990 (28 CFR Part 36) regarding access.
8. Section 504 of the Rehabilitation Act of 1973, as amended (29 USC Section 794), prohibiting discrimination on the basis of individuals with disabilities.
9. Executive Order 11246, 42 USC 2000e *et seq.*, and 41 CFR Part 60 regarding nondiscrimination in employment under federal contracts and construction contracts greater than \$10,000 funded by federal financial assistance.
10. Executive Order 13166 (67 FR 41455) to improve access to federal services for those with limited English proficiency.
11. The Drug Abuse Office and Treatment Act of 1972, as amended, relating to nondiscrimination on the basis of drug abuse.
12. Confidentiality of Alcohol and Drug Abuse Patient Records (42 CFR Part 2, Subparts A – E).

## M. State Law Requirements:

1. Fair Employment and Housing Act (Government Code, section 12900 *et seq.*) and the applicable regulations promulgated thereunder (2 Cal. Code Regs. 10000 *et seq.*).
2. Title 2, Division 3, Part 1, Chapter 1, Article 9.5 of the Government Code, commencing with section 11135.
3. Title 9, Division 4, Chapter 8 of the Cal. Code Regs., commencing with Section 13060.

4. No state, federal, or County Realignment funds shall be used by the Contractor or its subcontractors for sectarian worship, instruction, or proselytization. No state funds shall be used by the Contractor or its subcontractors to provide direct, immediate, or substantial support to any religious activity.
5. Noncompliance with the requirements of nondiscrimination in services shall constitute grounds for DHCS to withhold payments under this Contract or terminate all, or any type, of funding provided hereunder.
6. Welfare & Institution Code sections 14184.402, 14184.403 and 14059.5.

N. Additional Contract Restrictions

This Contract is subject to any additional restrictions, limitations, or conditions enacted by the federal or state governments that affect the provisions, terms, or funding of this Contract in any manner.

- O. Other services approved by a State Plan amendment or waiver authorizing federal financial participation.

P. Subcontract Provisions

The Contractor shall include the foregoing Part II general provisions in all of its subcontracts.

Q. Participation of County Behavioral Health Director's Association of California.

The County AOD Program Administrator shall participate and represent the County in meetings of the County Behavioral Health Director's Association of California for the purposes of representing the counties in their relationship with DHCS with respect to policies, standards, and administration for alcohol and other drug abuse services.

The County AOD Program Administrator shall attend any special meetings called by the Director of DHCS. Participation and representation shall also be provided by the County Behavioral Health Director's Association of California.

R. Nondiscrimination Requirements, Language Assistance, and Information Access for Individuals with Limited English Proficiency and/or Disabilities

1. The Contractor shall comply with all applicable state and federal requirements regarding nondiscrimination, language assistance, information access, including but not limited to, the Dymally-Alatorre Bilingual Services Act, Section 1557 of the Patient Protection and Affordable Care Act, the Americans with Disabilities Act, and Section 504 of the Rehabilitation Act.
2. The Contractor shall provide beneficiaries and prospective beneficiaries' access to written translation in prevalent languages free of cost. DHCS shall use the following methodology

to identify the prevalent non-English languages spoken by beneficiaries and potential beneficiaries throughout the State, and in the Contractor's service area:

- a) A population group of mandatory eligible beneficiaries residing in the Contractor's service area who indicate their primary language as a language other than English, and that meet a numeric threshold of 3,000 or five-percent (5%) of the eligible beneficiary population, whichever is lower; and
- b) A population group of mandatory eligible beneficiaries residing in the Contractor's service area who indicate their primary language as a language other than English and who meet the concentration standards of 1,000 in a single zip code or 1,500 in two contiguous zip codes.

### 3. Nondiscrimination Notice

- a) The Contractor shall post a DHCS-approved nondiscrimination notice that informs beneficiaries, potential beneficiaries, and the public about nondiscrimination, protected characteristics, and accessibility requirements, and conveys the Contractor's compliance with the requirements.
- b) The nondiscrimination notice shall be posted in at least a 12-point font and be included in any documents that are vital or critical to obtaining services and/or benefits, and all other informational notices targeted to beneficiaries, potential beneficiaries, and the public.
- c) Informational notices include not only documents intended for the public, such as outreach, education, and marketing materials, but also written notices requiring a response from an individual and written notices to an individual such as those pertaining to rights or benefits.
- d) The nondiscrimination notice shall also be posted in at least a 12-point font in conspicuous physical locations where the Contractor interacts with the public, and on the Contractor's website in a location that allows any visitor to the website to easily locate the information.
- e) The nondiscrimination notice shall include all legally-required elements under the applicable subsections of WIC Section 14029.91 and Gov. Code 11135.
- f) The nondiscrimination notice shall include information on how to file a discrimination grievance directly with the DHCS Office of Civil Rights, in addition to information about how to file a discrimination grievance with the County and the U.S. Health and Human Services Office for Civil Rights.
- g) The Contractor is not prohibited from posting the nondiscrimination notice in additional publications and communications.

### 4. Language Assistance Taglines

- a) The Contractor shall post taglines in a conspicuously visible size (no less than 12- point

font), in English and at least the top 18 non-English languages in the State (as determined by DHCS), informing beneficiaries, potential beneficiaries, and the public of the availability of no-cost language assistance services, including assistance in non-English languages and the provision of free auxiliary aids and services for people with disabilities.

- b) Taglines shall be posted in any documents that are vital or critical to obtaining services and/or benefits, conspicuous physical locations where the Contractor interacts with the public, on the Contractor's website in a location that allows any visitor to the website to easily locate the information, and in all beneficiary information and other information notice, in accordance with federal and state requirements.

#### 5. Language Assistance Services

- a) Language assistance services shall be provided free of charge, be accurate and timely, and protect the privacy and independence of the limited English proficiency (LEP) individual. There are two primary types of language assistance services: oral and written. LEP individuals are not required to accept language assistance services, although a qualified interpreter may be used to assist in communicating with an LEP individual who has refused language assistance services.
- b) The Contractor shall comply with the following oral interpretation requirements:
  - i. Contractors shall provide oral interpretation services from a qualified interpreter, on a 24-hour basis, at all key points of contact, at no cost to beneficiaries. Key points of contact may include medical care settings and non- medical care settings.
  - ii. Oral Interpretation shall be provided in all languages and is not limited to threshold or concentration standard languages.
  - iii. Interpretation can take place in-person, through a telephonic interpreter, or internet or video remote interpreting (VRI) services. However, the Contractor is prohibited from using remote audio or VRI services that do not comply with federal quality standards, or relying on unqualified bilingual/multilingual staff, interpreters, or translators. The Contractor should not solely rely on telephone language lines for interpreter services. Rather, telephonic interpreter services should supplement face-to-face interpreter services, which are a more effective means of communication.
  - iv. An interpreter is a person who renders a message spoken in one language into one or more languages. An interpreter shall be qualified and have knowledge in both languages of the relevant terms or concepts particular to the program or activity and the dialect spoken by the LEP individual. In order to be considered a qualified interpreter for an LEP individual, the interpreter must: 1) have demonstrated proficiency in speaking and understanding both English and the language spoken by the LEP individual; 2) be able to interpret effectively, accurately, and impartially, both receptively and expressly, to and from the language spoken by

- the LEP individual and English, using any necessary specialized vocabulary, terminology, and phraseology; and 3) adhere to generally accepted interpreter ethics principles, including client confidentiality.
- v. If the Contractor provides a qualified interpreter for an individual with LEP through remote audio interpreting services, the Contractor shall provide real-time audio over a dedicated high-speed, wide-bandwidth video connection or wireless connection that delivers high-quality audio without lags or irregular pauses in communication; a clear, audible transmission of voices; and adequate training to users of the technology and other involved individuals so that they may quickly and efficiently set up and operate the remote interpreting services.
  - vi. The Contractor is prohibited from requiring LEP individuals to provide their own interpreters, or from relying on bilingual/multilingual staff members who do not meet the qualifications of a qualified interpreter. Some bilingual/multilingual staff may be able to communicate effectively in a non-English language when communicating information directly in that language, but may not be competent to interpret in and out of English. Bilingual/multilingual staff may be used to communicate directly with LEP individuals only when they have demonstrated to the Contractor that they meet all of the qualifications of a qualified interpreter listed above.
  - vii. The Contractor is prohibited from relying on an adult or minor child accompanying an LEP individual to interpret or facilitate communication except when: 1) there is an emergency involving an imminent threat to the safety or welfare of the individual or the public and a qualified interpreter is not immediately available; or, 2) the LEP individual specifically requests that an accompanying adult interpret or facilitate communication, the accompanying adult agrees to provide that assistance, and reliance on that accompanying adult for that assistance is appropriate under the circumstances. Prior to using a family member, friend or, in an emergency only, a minor child as an interpreter for an LEP individual, the Contractor shall first inform the individual that they have the right to free interpreter services and second, ensure that the use of such an interpreter will not compromise the effectiveness of services or violate the LEP individual's confidentiality. The Contractor shall also ensure that the LEP individual's refusal of free interpreter services and their request to use family members, friends, or a minor child as an interpreter is documented.
- c) The Contractor shall comply with the following written translation requirements:
- i. The Contractor shall use a qualified translator when translating written content in paper or electronic form. A qualified translator is a translator who: 1) adheres to generally accepted translator ethics principles, including client confidentiality; 2) has demonstrated proficiency in writing and understanding both written English and the written non-English language(s) in need of translation; and, 3) is able to translate effectively, accurately, and impartially to and from such language(s) and

English, using any necessary specialized vocabulary, terminology, and phraseology.

- ii. At a minimum, the Contractor shall provide written translations of beneficiary information in the threshold and concentration languages.

6. Effective Communication with Individuals with Disabilities

- a) The Contractor shall comply with all applicable requirements of federal and state disability law and take appropriate steps to ensure effective communication with individuals with disabilities.
- b) The Contractor shall provide appropriate auxiliary aids and services to persons with impaired sensory, manual, or speaking skills, including the provision of qualified interpreters and written materials in alternative formats, free of charge and in a timely manner, when such aids and services are necessary to ensure that individuals with disabilities have an equal opportunity to participate in, or enjoy the benefits of, the Contractor's covered services, programs, and activities.
- c) The Contractor shall provide interpretive services and make member information available in the following alternative formats: Braille, audio format, large print (no less than 20 point font), and accessible electronic format (such as a data CD). In determining what types of auxiliary aids and services are necessary, the Contractor shall give "primary consideration" to the individual's request of a particular auxiliary aid or service.
- d) Auxiliary aids and services include, but are not limited to:
  - i. Qualified interpreters on-site or through VRI services; note takers; real-time computer-aided transcription services; written materials; exchange of written notes; telephone handset amplifiers; assistive listening devices; assistive listening systems; telephones compatible with hearing aids; closed caption decoders; open and closed captioning, including real-time captioning; voice, text, and video-based telecommunication products and systems, text telephones (TTYs), videophones, captioned telephones, or equally effective telecommunications devices; videotext displays; accessible information and communication technology; or other effective methods of making aurally delivered information available to individuals who are deaf or hard of hearing.
  - ii. Qualified readers; taped texts; audio recordings; Braille materials and displays; screen reader software; magnification software; optical readers; secondary auditory programs; large print materials (no less than 20 point font); accessible information and communication technology; or other effective methods of making visually delivered materials available to individuals who are blind or have low vision.

- e) When providing interpretive services, the Contractor shall use qualified interpreters to interpret for an individual with a disability, whether through a remote interpreting service or an on-site appearance. A qualified interpreter for an individual with a disability is an interpreter who: 1) adheres to generally accepted interpreter ethics principals, including client confidentiality; and 2) is able to interpret effectively, accurately, and impartially, both receptively and expressively, using any necessary specialized vocabulary, terminology, and phraseology. For an individual with a disability, qualified interpreters can include, for example, sign language interpreters, oral translators (individuals who represent or spell in the characters of another alphabet), and cued language translators (individuals who represent or spell by using a small number of handshapes).
- f) If a Contractor provides a qualified interpreter for an individual with a disability through VRI services, the Contractor shall provide real-time, full-motion video and audio over a dedicated high-speed, wide-bandwidth video connection or wireless connection that delivers high-quality video images that do not produce lags, choppy, blurry, or grainy images, or irregular pauses in communication; a sharply delineated image that is large enough to display the interpreter's face, arms, hands, and fingers, and the participating individual's face, arms, hands, and fingers, regardless of body position; a clear, audible transmission of voices; and adequate training to users of the technology and other involved individuals so that they may quickly and efficiently set up and operate the VRI.
- g) The Contractor shall not require an individual with a disability to provide their own interpreter. The Contractor is also prohibited from relying on an adult or minor child accompanying an individual with a disability to interpret or facilitate communication except when: 1) there is an emergency involving an imminent threat to the safety or welfare of the individual or the public and a qualified interpreter is not immediately available; or, 2) the individual with a disability specifically requests that an accompanying adult interpret or facilitate communication, the accompanying adult agrees to provide that assistance, and reliance on that accompanying adult for that assistance is appropriate under the circumstances. Prior to using a family member, friend, or, in an emergency only, a minor child as an interpreter for an individual with a disability, the Contractor shall first inform the individual that they have the right to free interpreter services and second, ensure that the use of such an interpreter will not compromise the effectiveness of services or violate the individual's confidentiality. The Contractor shall ensure that the refusal of free interpreter services and the individual's request to use a family member, friend, or a minor child as an interpreter is documented.
- h) The Contractor shall make reasonable modifications to policies, practices, or procedures when such modifications are necessary to avoid discrimination based on disability.

S. Discrimination Grievances

1. The Contractor shall designate a Discrimination Grievance Coordinator who is responsible for ensuring compliance with federal and state nondiscrimination requirements and investigating Discrimination Grievances related to any action that would be prohibited by, or out of compliance with, federal or state nondiscrimination law.
2. The Contractor shall adopt Discrimination Grievance procedures that ensure the prompt and equitable resolution of discrimination-related complaints. The Contractor shall not require a beneficiary to file a Discrimination Grievance with the Contractor before filing the grievance directly with DHCS Office of Civil Rights and the U.S. Health and Human Services Office for Civil Rights.
3. The Discrimination Grievance Coordinator shall be available to:
  - a) Answer questions and provide appropriate assistance to the Contractor staff and members regarding the Contractor's state and federal nondiscrimination legal obligations.
  - b) Advise the Contractor about nondiscrimination best practices and accommodating persons with disabilities.
  - c) Investigate and process any Americans with Disabilities Act, Section 504 of the Rehabilitation Act, Section 1557 of the Affordable Care Act, and/or Government Code section 11135 grievances received by the Contractor.
4. The Contractor shall comply with the following discrimination grievances reporting requirements.
  - a) Within 10 calendar days of mailing a Discrimination Grievance resolution letter to a beneficiary, the Contractor shall submit detailed information regarding the grievance to DHCS Office of Civil Rights' designated Discrimination Grievance email box. The Contractor shall submit the following detailed information in a secure format to [DHCS.DiscriminationGrievances@dhcs.ca.gov](mailto:DHCS.DiscriminationGrievances@dhcs.ca.gov) :
    - i. The original complaint;
    - ii. The provider's or other accused party's response to the grievance;

- iii. Contact information for the Contractor's personnel responsible for the Contractor's investigation and response to the grievance;
- iv. Contact information for the beneficiary filing the grievance and for the provider or other accused party that is the subject of the grievance;
- v. All correspondence with the beneficiary regarding the grievance, including, but not limited to, the Discrimination Grievance acknowledgment and resolution letter(s) sent to the beneficiary; and
- vi. The results of the Contractor's investigation, copies of any corrective action taken, and any other information that is relevant to the allegation(s) of discrimination.

#### T. Grievance Process

Effective January 1, 2023, the Contractor shall establish and comply a Beneficiary Grievance and Appeals Process, and Notice of Adverse Benefit Determination (NOABD) provisions in accordance with the requirements set forth in BHIN 22-070.

**EXHIBIT F**  
**CONTRACT FOR BEHAVIORAL HEALTH SERVICES**  
**BUSINESS ASSOCIATE AGREEMENT**

**1. General Provisions and Recitals.**

**A.** All terms used, but not otherwise defined below herein, have the same meaning as in the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”), the Health Information Technology for Economic and Clinical Health Act (“HITECH”), and their implementing regulations at 45 CFR Parts 160 through 165 (“HIPAA regulations”) (collectively along with state law privacy rules as “HIPAA laws”) as they may exist now or be hereafter amended.

**B.** A business associate relationship under the HIPAA laws between Contractor and County arises to the extent that Contractor performs, or delegates to subcontractors to perform, functions or activities on behalf of County under the Agreement.

**C.** County wishes to disclose to Contractor certain information pursuant to the terms of the Agreement, some of which may constitute Protected Health Information (“PHI”), as defined by the HIPAA laws, to be used or disclosed in the course of providing services and activities pursuant to, and as set forth, in the Agreement.

**D.** The parties intend to protect the privacy and provide for the security of PHI that may be created, received, maintained, transmitted, used, or disclosed pursuant to the Agreement in compliance with the applicable standards, implementation specifications, and requirements of the HIPAA laws.

**E.** The HIPAA Privacy and Security rules apply to Contractor in the same manner as they apply to County. Contractor agrees therefore to be in compliance at all times with the terms of this Business Associate Agreement and the applicable standards, implementation specifications, and requirements of the Privacy and the Security rules with respect to PHI and electronic PHI created, received, maintained, transmitted, used, or disclosed pursuant to the Agreement.

**2. Definitions.**

**A.** “Administrative Safeguards” are administrative actions, and policies and procedures, to manage the selection, development, implementation, and maintenance of security measures to protect electronic PHI and to manage the conduct of Contractor’s workforce in relation to the protection of that information.

**B.** “Agent” shall have the meaning as determined in accordance with the federal common law of agency.

**C.** “Breach” means the acquisition, access, use, or disclosure of PHI in a manner not permitted under the HIPAA laws which compromise the security or privacy of the PHI.

**(1)** Breach excludes:

(a) Any unintentional acquisition, access, or use of PHI by a workforce member or person acting under the authority of Contractor or County, if such acquisition, access, or use was made in good faith and within the scope of authority and does not result in further use or disclosure in a manner not permitted under the Privacy Rule.

(b) Any inadvertent disclosure of PHI by a person who is authorized to access protected health information at the County or the Contractor, to another person authorized to access protected health information at the County, the Contractor, other covered entity or business associate, that has not been used or disclosed except in compliance with law.

(c) A disclosure of PHI where Contractor or County has a good faith belief that an unauthorized person to whom the disclosure was made would not reasonably have been able to retain such information.

(2) Except as provided in paragraph (a) of this definition, an acquisition, access, use, or disclosure of PHI in a manner not permitted under the HIPAA Privacy Rule is presumed to be a breach unless Contractor demonstrates that there is a low probability that the PHI has been compromised based on a risk assessment of at least the following factors:

(a) The nature and extent of the PHI involved, including the types of identifiers and the likelihood of re-identification;

(b) The unauthorized person who used the PHI or to whom the disclosure was made;

(c) Whether the PHI was actually acquired or viewed; and

(d) The extent to which the risk to the PHI has been mitigated.

**D.** “County PHI” means either: (1) PHI disclosed by County to Contractor; or (2) PHI created, received, maintained, or transmitted by Contractor pursuant to executing its obligations under the Contract.

**E.** “Individual” shall have the meaning given to such term under the HIPAA Privacy Rule in 45 CFR § 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR § 164.502(g).

**F.** “Minimum Necessary” shall mean the Privacy Rule Standards in 45 CFR §164.502(b) and §164.514(d)(1).

**G.** “Physical Safeguards” are physical measures, policies, and procedures to protect Contractor’s electronic information systems and related buildings and equipment, from natural and environmental hazards, and unauthorized intrusion required by the HIPAA laws.

**H.** "Secretary" shall mean the Secretary of the Department of Health and Human Services or his or her designee.

### **3. Obligations and Activities of Contractor as a Business Associate.**

**A.** Contractor agrees not to use or further disclose County PHI other than as permitted or

required by this Business Associate Agreement or as required by law.

**B.** Contractor agrees to use appropriate safeguards and other legally required safeguards to prevent use or disclosure of County PHI other than as provided for by this Business Associate Agreement.

**C.** Contractor agrees to comply with the HIPAA Security Rule at Subpart C of 45 CFR Part 164 with respect to electronic County PHI.

**D.** Contractor agrees to mitigate, to the extent practicable, any harmful effect that is known to Contractor of a Use or Disclosure of County PHI by Contractor in violation of the requirements of this Business Associate Agreement or HIPAA laws.

**E.** Contractor shall ensure that any Subcontractors that create, receive, maintain, or transmit PHI on behalf of Contractor agree to the same restrictions and conditions that apply through this Business Associate Agreement to Contractor with respect to such information.

**F.** Contractor agrees to provide access, within ten (10) calendar days of receipt of a written request by County, to PHI in a Designated Record Set, to County or, as directed by County, to an Individual in order to meet the requirements under 45 CFR § 164.524 or any other provision of the HIPAA laws.

**G.** Contractor agrees to make any amendment(s) to PHI in a Designated Record Set that County directs or agrees to pursuant to 45 CFR § 164.526 at the request of County or an Individual, within fifteen (15) calendar days of receipt of said request by County. Contractor agrees to notify County in writing no later than ten (10) calendar days after said amendment is completed.

**H.** Contractor agrees to make internal practices, books, and records, including policies and procedures, relating to the use and disclosure of PHI received from, or created or received by Contractor on behalf of, County available to County and the Secretary in a time and manner as determined by County or as designated by the Secretary for purposes of the Secretary determining County's compliance with the HIPAA laws.

**I.** Contractor agrees to document any Disclosures of County PHI that Contractor creates, receives, maintains, or transmits on behalf of County, and to make information related to such Disclosures available as would be required for County to respond to a request by an Individual for an accounting of Disclosures of PHI in accordance with 45 CFR § 164.528.

**J.** Contractor agrees to provide County or an Individual, as directed by County, in a time and manner to be determined by County, any information collected in accordance with the Agreement, in order to permit County to respond to a request by an Individual for an accounting of Disclosures of PHI in accordance with the HIPAA laws.

**K.** Contractor agrees that to the extent Contractor carries out County's obligation under the HIPAA laws Contractor will comply with the requirements of the HIPAA laws that apply to County in the performance of such obligation.

**L.** Contractor shall honor all restrictions consistent with 45 C.F.R. §164.522 that the County or the Individual makes the Contractor aware of, including the Individual's right to restrict certain disclosures of PHI to a health plan where the individual pays out of pocket in full for the healthcare item or service, in accordance with HITECH Act Section 13405(a).

**M.** Contractor shall train and use reasonable measures to ensure compliance with the requirements of this Business Associate Agreement by employees who assist in the performance of functions or activities on behalf of County under this Contract and use or disclose protected information; and discipline employees who intentionally violate any provisions.

**N.** Contractor agrees to report to County immediately any Use or Disclosure of PHI not provided for by this Business Associate Agreement of which Contractor becomes aware. Contractor must report to County Breaches of County PHI in accordance with the HIPAA laws.

**O.** Contractor shall notify County within twenty-four (24) hours of discovering any Security Incident, including all data Breaches or compromises of County PHI, however, both parties agree to a delay in the notification if so advised by a law enforcement official pursuant to 45 CFR § 164.412.

**(1)** A Breach shall be treated as discovered by Contractor as of the first day on which such Breach is known to Contractor or, by exercising reasonable diligence, would have been known to Contractor.

**(2)** Contractor shall be deemed to have knowledge of a Breach, if the Breach is known, or by exercising reasonable diligence would have known, to any person who is an employee, officer, or other Agent of Contractor, as determined by federal or state common law of agency.

**(3)** Contractor's initial notification shall be oral and followed by written notification within 24 hours of the oral notification.

**(4)** Oral notification shall be made to the HIPAA Privacy Officer Jessica McGill. Written notification shall be sent to the following address:

HIPAA Privacy Officer  
Attn: Jessica McGill  
270 County Hospital Road Suite 109  
Quincy, CA 95971  
Or by Email at: Jmcgill@pcbh.services

**(5)** Contractor's notification shall include, to the extent possible:

**(a)** The identification of each Individual whose County PHI has been, or is reasonably believed by Contractor to have been, accessed, acquired, used, or disclosed during the Breach;

**(b)** Any other information that County is required to include in the notification to Individual under 45 CFR §164.404 (c) at the time Contractor is required to notify County or promptly thereafter as this information becomes available, even after the regulatory sixty (60) day period set forth in 45 CFR § 164.410 (b) has elapsed, including:

**(i)** A brief description of what happened, including the date of the Breach and the date of the discovery of the Breach, if known;

**(ii)** A description of the types of County PHI that were involved in the Breach (such as whether full name, social security number, date of birth, home address, account number, diagnosis, disability code, or other types of information were involved);

**(iii)** Any steps Individuals should take to protect themselves from potential harm resulting from the Breach;

**(iv)** A brief description of what Contractor is doing to investigate the Breach, to mitigate harm to Individuals, and to protect against any future Breaches; and

**(v)** Contact procedures for Individuals to ask questions or learn additional information, which shall include a toll-free telephone number, an e-mail address, web site, or postal address.

**P.** County may require Contractor to provide notice to the Individual as required in 45 CFR § 164.404, if it is reasonable to do so under the circumstances, at the sole discretion of the County.

**Q.** In the event that Contractor is responsible for a Breach of County PHI in violation of the HIPAA Privacy Rule, Contractor shall have the burden of demonstrating that Contractor made all notifications to County consistent with Paragraph O and as required by the Breach notification regulations, or, in the alternative, that the acquisition, access, use, or disclosure of PHI did not constitute a Breach.

**R.** Contractor shall maintain documentation of all required notifications to County of a Breach or its risk assessment under 45 CFR § 164.402 to demonstrate that a Breach did not occur.

**S.** Contractor shall provide County all specific and pertinent information about the Breach, including the information listed above, if not yet provided, to permit County to meet its notification obligations under Subpart D of 45 CFR Part 164 as soon as practicable, but in no event later than ten (10) calendar days after Contractor's initial notice of the Breach to County.

**T.** Contractor shall continue to provide all additional pertinent information about the Breach to County as it may become available, in reporting increments of five (5) business days after the last report to County. Contractor shall also respond in good faith to any reasonable requests for further information, or follow-up information after report to County, when such request is made by County.

**U.** Contractor shall bear all expense or other costs associated with the Breach and shall reimburse County for all expenses County incurs in addressing the Breach and consequences thereof, including costs of investigation, notification, remediation, documentation or other costs associated with addressing the Breach.

**V.** Contractor shall train and use effective measures to ensure compliance with the requirements of this Exhibit by employees who assist in the performance of functions or activities on behalf of County under this Contract and use or disclose protected information; and discipline employees who intentionally or repeatedly violate any provisions.

**W.** Contractor will notify the county when beneficiaries who reside in the county are

referred to and receive treatment from an out-of-county provider.

**4. Permitted Use and Disclosure by Contractor.**

A. Contractor may use or further disclose County PHI as necessary to perform functions, activities, or services for, or on behalf of, County as specified in the Agreement, provided that such use or Disclosure would not violate the HIPAA Privacy Rule if done by County.

(1) Contractor may use County PHI, if necessary, for the proper management and administration of Contractor or to carry out legal responsibilities of Contractor.

(2) Contractor may disclose County PHI for the proper management and administration of Contractor or to carry out the legal responsibilities of Contractor, if:

(a) The Disclosure is required by law; or

(b) Contractor obtains reasonable assurances from the person to whom the PHI is disclosed that it will be held confidentially and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person and the person immediately notifies Contractor of any instance of which it is aware in which the confidentiality of the information has been breached.

(3) Contractor may use or further disclose County PHI to provide Data Aggregation services relating to the Health Care Operations of Contractor.

B. Contractor shall make Uses, Disclosures, and requests for County PHI consistent with the Minimum Necessary principle as defined herein.

C. Contractor may use or disclose County PHI as required by law.

**5. Obligations of County.**

A. County shall notify Contractor of any limitation(s) in County's notice of privacy practices in accordance with 45 CFR § 164.520, to the extent that such limitation may affect Contractor's Use or Disclosure of PHI.

B. County shall notify Contractor of any changes in, or revocation of, the permission by an Individual to use or disclose his or her PHI, to the extent that such changes may affect Contractor's Use or Disclosure of PHI.

C. County shall notify Contractor of any restriction to the Use or Disclosure of PHI that County has agreed to in accordance with 45 CFR § 164.522, to the extent that such restriction may affect Contractor's Use or Disclosure of PHI.

D. County shall not request Contractor to use or disclose PHI in any manner that would not be permissible under the HIPAA Privacy Rule if done by County.

**6. Business Associate Termination.**

A. Upon County's knowledge of a material breach or violation by Contractor of the

requirements of this Business Associate Agreement, County shall:

- (1) Provide an opportunity for Contractor to cure the material breach or end the violation within thirty (30) business days; or
- (2) Have the discretion to unilaterally and immediately terminate the Agreement, if Contractor is unwilling or unable to cure the material breach or end the violation within (30) calendar days.

**B.** Upon termination of the Agreement, Contractor shall either destroy or return to County all PHI Contractor received from County or Contractor created, maintained, or received on behalf of County in conformity with the HIPAA Privacy Rule.

- (1) This provision shall apply to all PHI that is in the possession of Subcontractors or Agents of Contractor.
- (2) Contractor shall retain no copies of the PHI.
- (3) In the event that Contractor determines that returning or destroying the PHI is not feasible, Contractor shall provide to County notification of the conditions that make return or destruction infeasible. Upon determination by County that return or destruction of PHI is infeasible, Contractor shall extend the protections of this Business Associate Agreement to such PHI and limit further Uses and Disclosures of such PHI to those purposes that make the return or destruction infeasible, for as long as Contractor maintains such PHI.

**C.** The obligations of this Business Associate Agreement shall survive the termination of the Contract.



**PLUMAS COUNTY  
BEHAVIORAL HEALTH DEPARTMENT  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Che Shannon, Management Analyst II  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Gold Country Self Storage for the rental of storage units for safekeeping records and storing office furniture; effective July 1, 2024; not to exceed \$2,600.00; (No General Fund Impact) federal and state funding; approved as to form by County Counsel.

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**Recommendation:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Gold Country Self Storage. Units are rented for safekeeping records, storing office furniture; effective July 1, 2024; not to exceed \$2,600.00; (No General Fund Impact) federal and state funding; approved as to form by County Counsel.

**Background and Discussion:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Gold Country Self Storage. Units are rented for safekeeping records, storing office furniture; effective July 1, 2024; not to exceed \$2,600.00.

**Action:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Gold Country Self Storage. Units are rented for safekeeping records, storing office furniture; effective July 1, 2024; not to exceed \$2,600.00; (No General Fund Impact) federal and state funding; approved as to form by County Counsel.

**Fiscal Impact:**

No impact on General Funds. Combination of Federal and State funding.

**Attachments:**

1. 3615 FINAL

**Services Agreement**

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its Behavioral Health Department (hereinafter referred to as “County”), and Gold Country Self Storage LLC (hereinafter referred to as “Contractor”).

The parties agree as follows:

1. **Scope of Work.** Contractor shall provide the County with services as set forth in Exhibit A, attached hereto.
2. **Compensation.** County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed two thousand six hundred dollars (\$2,600.00).
3. **Term.** The term of this Agreement commences July 1, 2024, and shall remain in effect through June 30, 2025, unless terminated earlier pursuant to this Agreement. County’s Board of Supervisors hereby ratifies and approves for payment, from July 1, 2024 to the date of approval of this Agreement by the Board of Supervisors.
4. **Termination.** Either party may terminate this agreement by giving thirty (30) days written notice to the other party.
5. **Non-Appropriation of Funds.** It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County, or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.
6. **Warranty and Legal Compliance.** The services provided under this Agreement are non-exclusive and shall be completed promptly and competently. Contractor shall guarantee all parts and labor for a period of one year following the expiration of the term of this Agreement unless otherwise specified in Exhibit A. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

7. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.
8. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively "County Parties"), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics; liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney's fees and court costs (hereinafter collectively referred to as "Claims"), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties.
9. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:
  - a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars (\$1,000,000).
  - b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousand dollars (\$250,000) per person and five hundred thousand dollars (\$500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars (\$50,000) per accident.
  - c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:
    - i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the "County") as additional insureds. The Additional Insured

endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

- ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and
- iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and
- iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and
- v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and
- vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.

d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

10. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of

this Agreement any licenses, permits, and approvals that are legally required for Contractor or its principals to practice its professions and to perform its duties and obligations under this Agreement.

11. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture.
12. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
13. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.
14. Choice of Law. The laws of the State of California shall govern this agreement.
15. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.
16. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.
17. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.
18. Headings. The headings and captions contained in this Agreement are for convenience only, and shall be of no force or effect in construing and interpreting the provisions of this Agreement.
19. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.
20. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq.* and section 87100 *et seq.* relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by the County, the County may immediately terminate this Agreement by giving written notice to Contractor.

21. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

Sharon Sousa LMFT Director  
Plumas County Behavioral Health  
270 County Hospital Road., Suite 109  
Quincy, CA 95971

Contractor:

Gold Country Self Storage, LLC  
101 Trilogy Lane  
Quincy, Ca 95971

22. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.
23. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.
24. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>). Failure to comply may result in the termination of this agreement.
25. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.
- a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

- b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.
26. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds \$10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.
27. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.
28. Grievance, appeal, expedited appeal and fair hearing procedures and timeframes  
MHP consumers may submit a grievance orally or in writing at any time and may authorize another person to assist on their behalf. The disposition of a grievance must be provided in writing within 90 days of receipt. The disposition of appeals must be within 30 days of receipt. The disposition of an expedited appeal must be within three working days of receipt. When all county level grievances and appeal processes have been exhausted, the consumer can access the State Fair Hearing process.
29. The attached BAA is incorporated by this reference and made to protect this agreement.

IN WITNESS WHEREOF, this Agreement has been executed as of the date set forth below.

**CONTRACTOR:**

Gold Country Self Storage, LLC

By: \_\_\_\_\_

Name: Michele Cruz

Title: Manager

Date signed:

**COUNTY:**

County of Plumas, a political subdivision of the State of California

By: \_\_\_\_\_

Name: Sharon Sousa LMFT

Title: Behavioral Health Director

Date signed:

**APPROVED AS TO CONTENT:**

By: \_\_\_\_\_

Name Greg Hagwood

Title: Chair, Board of Supervisors

Date signed:

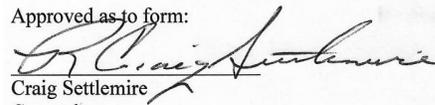
**ATTEST:**

\_\_\_\_\_  
Name: Allen Hiskey

Title: Chair, Board of Supervisors

Date signed:

Approved as to form:

  
\_\_\_\_\_  
Craig Settemire  
Counsel

**EXHIBIT A**

**Scope of Work**

Rental of three-unit sizes 10 X 20 located at 101 Trilogy Lane, Quincy, California facility.

These units will be secured and used as storage for Behavioral Health records and office furniture.

**EXHIBIT B**

**Fee Schedule**

Rental rate per month for each storage unit \$70.00 payable in advance

## BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement (“Agreement”) supplements and is made a part of the Services Agreement (“SA”) by and between the COUNTY OF PLUMAS referred to herein as Covered Entity (“CE”), and Gold Country Self Storage, LLC., referred to herein as Business Associate (“BA”), dated July 1, 2024.

### RECITALS

CE wishes to disclose certain information to BA pursuant to the terms of a business agreement between the parties (the “Contract”), some of which may constitute Protected Health Information (“PHI”) (defined below).

CE and BA intend to protect the privacy and provide for the security of PHI disclosed to BA pursuant to the Contract in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 (“HIPAA”), the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005 (“the HITECH Act”), and regulations promulgated thereunder by the U.S. Department of Health and Human Services (the “HIPAA Regulations”) and other applicable laws.

As part of the HIPAA Regulations, the Privacy Rule and the Security Rule (defined below) require CE to enter into a contract containing specific requirements with BA prior to the disclosure of PHI, as set forth in, but not limited to, Title 45, Sections 164.314(a), 164.502(e) and 164.504(e) of the Code of Federal Regulations (“C.F.R.”) and contained in this Addendum.

In consideration of the mutual promises below and the exchange of information pursuant to this Agreement, the parties agree as follows:

#### 1. Definitions

a. **Breach** shall have the meaning given to such term under the HITECH Act [42 U.S.C. Section 17921].

b. **Business Associate** shall have the meaning given to such term under the Privacy Rule, the Security Rule, and the HITECH Act, including but not limited to, 42 U.S.C. Section 17938 and 45 C.F.R. Section 160.103.

c. **Covered Entity** shall have the meaning given to such term under the Privacy Rule and the Security Rule, including, but not limited to, 45 C.F.R. Section 160.103.

d. **Data Aggregation** shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

e. **Designated Record Set** shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501. Electronic Protected Health

Information Means Protected Health Information that is maintained in or transmitted by electronic media.

f. **Electronic Health Record** shall have the meaning given to such term in the HITECT Act, including, but not limited to, 42 U.S.C. Section 17921.

g. **Health Care Operations** shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

h. **Privacy Rule** shall mean the HIPAA Regulation that is codified at 45 C.F.R. Parts 160 and 164, Subparts A and E.

i. **Protected Health Information or PHI** means any information, whether oral or recorded in any form or medium: (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual, and shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501. Protected Health Information includes Electronic Protected Health Information [45 C.F.R. Sections 160.103, 164.501].

j. **Protected Information** shall mean PHI provided by CE to BA or created or received by BA on CE's behalf.

k. **Security Rule** shall mean the HIPAA Regulation that is codified at 45 C.F.R. Parts 160 and 164, Subparts A and C.

l. **Unsecured PHI** shall have the meaning given to such term under the HITECH Act and any guidance issued pursuant to such Act including, but not limited to, 42 U.S.C. Section 17932(h).

## 2. Obligations of Business Associate

a. **Permitted Uses.** BA shall not use Protected Information except for the purpose of performing BA's obligations under the Contract and as permitted under this Agreement. Further, BA shall not use Protected Information in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so used by CE. However, BA may use Protected Information (i) for the proper management and administration of BA, (ii) to carry out the legal responsibilities of BA, or (iii) for Data Aggregation purposes for the Health Care Operations of CE [45 C.F.R. Sections 164.504(e)(2)(ii)(A) and 164.504(e)(4)(i)].

b. **Permitted Disclosures.** BA shall not disclose Protected Information except for the purpose of performing BA's obligations under the Contract and as permitted under this Agreement. BA shall not disclose Protected Information in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so disclosed by CE. However, BA may disclose Protected Information (i) for the proper management and administration of BA; (ii) to

carry out the legal responsibilities of BA; (iii) as required by law; or (iv) for Data Aggregation purposes for the Health Care Operations of CE. If BA discloses Protected Information to a third party, BA must obtain, prior to making any such disclosure, (i) reasonable written assurances from such third party that such Protected Information will be held confidential as provided pursuant to this Addendum and only disclosed as required by law or for the purposes for which it was disclosed to such third party, and (ii) a written agreement from such third party to immediately notify BA of any breaches of confidentiality of the Protected Information, to the extent it has obtained knowledge of such breach [42 U.S.C. Section 17932; 45 C.F.R. Sections 164.504(e)(2)(i), 164.504(e)(2)(i)(B), 164.504(e)(2)(ii)(A) and 164.504(e)(4)(ii)].

**c. Prohibited Uses and Disclosures.** BA shall not use or disclose Protected Information for fundraising or marketing purposes. BA shall not disclose Protected Information to a health plan for payment or health care operations purposes if the patient has requested this special restriction, and has paid out of pocket in full for the health care item or service to which the PHI solely relates [42 U.S.C. Section 17935(a)]. BA shall not directly or indirectly receive remuneration in exchange for Protected Information, except with the prior written consent of CE and as permitted by the HITECH Act, 42 U.S.C. section 17935(d)(2); however, this prohibition shall not affect payment by CE to BA for services provided pursuant to the Contract.

**d. Appropriate Safeguards.** BA Shall implement appropriate safeguards as are necessary to prevent the use or disclosure of Protected Information otherwise than as permitted by the Contract and this Agreement that reasonably and appropriately protect the confidentiality, integrity and availability of the Protected Information, in accordance with 45 C.F.R. Sections 164.308, 164.310, and 164.312. [45 C.F.R. Section 164.504(e)(2)(ii)(B); 45 C.F.R. Section 164.308(b)]. BA shall comply with the policies and procedures and documentation requirements of the HIPAA Security Rule, including, but not limited to, 45 C.F.R. Section 164.316 [42 U.S.C. Section 17931].

**e. Reporting of Improper Access Use or Disclosure.** BA shall report to CE in writing of any access, use or disclosure of Protected Information not permitted by the Contract and this Agreement, and any Breach of Unsecured PHI of which it becomes aware without unreasonable delay and in no case later than 90 calendar days after discovery [42 U.S.C. Section 17921; 45 C.F.R. Section 164.504(e)(2)(ii)(C); 45 C.F.R. Section 164.308(b)].

**f. Business Associate's Agents.** BA shall ensure that any agents, including subcontractors, to whom it provides Protected Information, agree in writing to the same restrictions and conditions that apply to BA with respect to such PHI and implement the safeguards required by paragraph c above with respect to Electronic PHI [45 C.F.R. Section 164.504(e)(2)(ii)(D); 45 C.F.R. Section 164.308(b)]. BA shall implement and maintain sanctions against agents and subcontractors that violate such restrictions and conditions and shall mitigate the effects of any such violation (see 45 C.F.R. Sections 164.530(f) and 164.530(e)(1)).

**g. Access to Protected Information.** BA shall make Protected Information maintained by BA or its agents or subcontractors in Designated Record Sets available to CE for inspection and copying within ten (10) days of a request by CE to enable CE to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.524 [45 C.F.R. Section

164.504(e)(2)(ii)(E)]. If BA maintains an Electronic Health Record, BA shall provide such information in electronic format to enable CE to fulfill its obligations under the HITECH Act, including, but not limited to, 42 U.S.C. Section 17935(e).

**h. Amendment of PHI.** Within ten (10) days of receipt of a request from CE for an amendment of Protected Information or a record about an individual contained in a Designated Record Set, BA or its agents or subcontractors shall make such Protected Information available to CE for amendment and incorporate any such amendment to enable CE to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.526. If any individual requests an amendment of Protected Information directly from BA or its agents or subcontractors, BA must notify CE in writing within five (5) days of the request. Any approval or denial of amendment of Protected Information maintained by BA or its agents or subcontractors shall be the responsibility of CE [45 C.F.R. Section 164.504(e)(2)(ii)(F)].

**i. Accounting Rights.** Promptly upon any disclosure of Protected Information for which CE is required to account to an individual, BA and its agents or subcontractors shall make available to CE the information required to provide an accounting of disclosures to enable CE to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.528, and the HITECH Act, including but not limited to 42 U.S.C. Section 17935(c), as determined by CE. BA agrees to implement a process that allows for an accounting to be collected and maintained by BA and its agents or subcontractors for at least six (6) years prior to the request. At a minimum, the information collected and maintained shall include: (i) the date of disclosure; (ii) the name of the entity or person who received Protected Information and, if known, the address of the entity or person; (iii) a brief description of Protected Information disclosed and (iv) a brief statement of purpose of the disclosure that reasonably informs the individual of the basis for the disclosure, or a copy of the individual's authorization, or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to BA or its agents or subcontractors, BA shall within five (5) days of a request forward it to CE in writing. It shall be CE's responsibility to prepare and deliver any such accounting requested. BA shall not disclose any Protected Information except as set forth in Sections 2.b. of this Addendum [45 C.F.R. Sections 164.504(e)(2)(ii)(G) and 165.528].

**j. Governmental Access to Records.** BA shall make its internal practices, books and records relating to the use and disclosure of Protected Information available to CE and to the Secretary of the U.S. Department of Health and Human Services (the "Secretary") for purposes of determining BA's compliance with the Privacy Rule [45 C.F.R. Section 164.504(e)(2)(ii)(H)]. BA shall provide to CE a copy of any Protected Information that BA provides to the Secretary concurrently with providing such Protected Information to the Secretary.

**k. Minimum Necessary.** BA (and its agents or subcontractors) shall request, use and disclose only the minimum amount of Protected Information necessary to accomplish the purpose of the request, use, or disclosure [42 U.S.C. Section 17935(b); 45 C.F.R. Section 164.514(d)(3)]. BA understands and agrees that the definition of "minimum necessary" is in flux and shall keep itself informed of guidance issued by the Secretary with respect to what constitutes "minimum necessary."

l. **Data Ownership.** BA acknowledges that BA has no ownership rights with respect to the Protected Information.

m. **Notification of Breach.** During the term of the Contract, BA shall notify CE within twenty-four (24) hours of any suspected or actual breach of security, intrusion or unauthorized use or disclosure of PHI of which BA becomes aware and/or any actual or suspected use or disclosure of data in violation of any applicable federal or state laws or regulations. BA shall take (i) prompt corrective action to cure any such deficiencies and (ii) any action pertaining to such unauthorized disclosure required by applicable federal and state laws and regulations.

n. **Breach Pattern or Practice by Covered Entity.** Pursuant to 42 U.S.C. Section 17934(b), if the BA knows of a pattern of activity or practice of the CE that constitutes a material breach or violation of the CE's obligations under the Contract or Agreement or other arrangement, the BA must take reasonable steps to cure the breach or end the violation. If the steps are unsuccessful, the BA must terminate the Contract or other arrangement if feasible, or if termination is not feasible, report the problem to the Secretary of DHHS. BA shall provide written notice to CE of any pattern of activity or practice of the CE that BA believes constitutes a material breach or violation of the CE's obligations under the Contract or this Agreement or other arrangement within five (5) days of discovery and shall meet with CE to discuss and attempt to resolve the problem as one of the reasonable steps to cure the breach or end the violation.

o. **Audits, Inspection and Enforcement.** Within ten (10) days of a written request by CE, BA and its agents or subcontractors shall allow CE to conduct a reasonable inspection of the facilities, systems, books, records, agreements, policies and procedures relating to the use or disclosure of Protected Information pursuant to this Agreement for the purpose of determining whether BA has complied with this Agreement; provided, however, that (i) BA and CE shall mutually agree in advance upon the scope, timing and location of such an inspection, (ii) CE shall protect the confidentiality of all confidential and proprietary information of BA to which CE has access during the course of such inspection; and (iii) CE shall execute a nondisclosure agreement, upon terms mutually agreed upon by the parties, if requested by BA. The fact that CE inspects, or fails to inspect, or has the right to inspect, BA's facilities, systems, books, records, agreements, policies and procedures does not relieve BA of its responsibility to comply with this Agreement, nor does CE's (i) failure to detect or (ii) detection, but failure to notify BA or require BA's remediation of any unsatisfactory practices, constitute acceptance of such practice or a waiver of CE's enforcement rights under the Contract or Agreement, BA shall notify CE within ten (10) days of learning that BA has become the subject of an audit, compliance review, or complaint investigation by the Office for Civil Rights

### 3. Termination

a.. **Material Breach.** A breach by BA of any provision of this Agreement, as determined by CE, shall constitute a material breach of the Contract and shall provide grounds for immediate termination of the Contract, or any provision in the Contract to the contrary notwithstanding [45 C.F.R. Section 164.504(e)(2)(iii)].

b. **Judicial or Administrative Proceedings.** CE may terminate the Agreement, effective immediately, if (i) BA is named as a defendant in a criminal proceeding for a violation of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws or (ii) a finding or stipulation that the BA has violated any standard or requirement of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws is made in any administrative or civil proceeding in which the party has been joined.

c. **Effect of Termination.** Upon termination of the Agreement for any reason, BA shall, at the option of CE, return or destroy all Protected Information that BA or its agents or subcontractors still maintain in any form, and shall retain no copies of such Protected Information. If return or destruction is not feasible, as determined by CE, BA shall continue to extend the protections of Section 2 of this Agreement to such information, and limit further use of such PHI to those purposes that make the return or destruction of such PHI infeasible. [45 C.F.R. Section 164.504(e)(ii)(2)(I)]. If CE elects destruction of the PHI, BA shall certify in writing to CE that such PHI has been destroyed.

4. **Disclaimer**

CE makes no warranty or representation that compliance by BA with this Agreement, HIPAA, the HITECH Act, or the HIPAA Regulations will be adequate or satisfactory for BA's own purposes. BA is solely responsible for all decisions made by BA regarding the safeguarding of PHI.

5. **Certification**

To the extent that CE determines that such examination is necessary to comply with CE's legal obligations pursuant to HIPAA relating to certification of its security practices, CE or its authorized agents or contractors, may, at CE's expense, examine BA's facilities, systems, procedures and records as may be necessary for such agents or contractors to certify to CE the extent to which BA's security safeguards comply with HIPAA, the HITECH Act, the HIPAA Regulations or this Addendum.

6. **Amendment**

The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of the Agreement may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule and other applicable laws relating to the security or confidentiality of PHI. The parties understand and agree that CE must receive satisfactory written assurance from BA that BA will adequately safeguard all Protected Information. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this Agreement embodying written assurances consistent with the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule or other applicable laws. CE may terminate the Contract upon thirty (30) days written notice in the

event (i) BA does not promptly enter into negotiations to amend the Agreement when requested by CE pursuant to this Section or (ii) BA does not enter into an amendment to the Agreement providing assurances regarding the safeguarding of PHI that CE, in its sole discretion, deems sufficient to satisfy the standards and requirements of applicable laws.

**7. Assistance in Litigation of Administrative Proceedings**

BA shall make itself, and any subcontractors, employees or agents assisting BA in the performance of its obligations under the Agreement, available to CE, at no cost to CE, to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against CE, its directors, officers or employees based upon a claimed violation of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule, or other laws relating to security and privacy, except where BA or its subcontractor, employee or agent is named adverse party.

**8. No Third-Party Beneficiaries**

Nothing express or implied in the Agreement is intended to confer, nor shall anything herein confer, upon any person other than CE, BA and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

**9. Interpretation**

The provisions of this Agreement shall prevail over any provisions in the Contract that may conflict or appear inconsistent with any provision in this Agreement. This Agreement and the Contract shall be interpreted as broadly as necessary to implement and comply with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule.

**10. HIPAA Privacy Contact**

Contractor agrees to report to County immediately any Use or Disclosure of PHI not provided for by this Business Associate Agreement of which Contractor becomes aware. Contractor must report to County Breaches of County PHI in accordance with the HIPAA laws. Oral notification shall be made to the HIPAA Privacy Officer Jessica McGill. Written notification shall be sent to the following address:

HIPAA Privacy Officer  
Attn: Jessica McGill  
270 County Hospital Road Suite 109  
Quincy, CA 95971  
Or by Email at: Jmcgill@pcbh.services

**IN WITNESS WHEREOF**, the parties hereto have duly executed this Addendum as of the Addendum Effective Date.

**COVERED ENTITY**

Name: Sharon Sousa LMFT  
\_Title: Behavioral Health Director  
Address: 270 County Hospital Road, Suite 109  
Quincy, California 95971  
Signed: \_\_\_\_\_  
Date: \_\_\_\_\_

**BUSINESS ASSOCIATE**

Name: Michele Cruz  
Title: Manager  
Address: 101 Trilogy Lane.  
Quincy, CA 95971  
Signed: \_\_\_\_\_  
Date: \_\_\_\_\_







**PLUMAS COUNTY  
BEHAVIORAL HEALTH DEPARTMENT  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Che Shannon, Management Analyst II  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Joseph Schad, Doctor of Osteopathic Medicine, for medical direction for Substance Use Disorder Treatment and Medication Assisted Treatment; effective July 1, 2024; not to exceed \$40,000.00; (No General Fund Impact) Combination of State and Federal funds; approved as to form by County Counsel.

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**Recommendation:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Joseph Schad, Doctor of Osteopathic Medicine, for medical direction for Substance Use Disorder Treatment and Medication Assisted Treatment; effective July 1, 2024; not to exceed \$40,000.00; (No General Fund Impact) Combination of State and Federal funds; approved as to form by County Counsel.

**Background and Discussion:**

Dr. Schad licensed physician to conduct health screening reviews, sign treatment plans, participate in the utilization process with documentation gathered by the Substance Use Disorder program staff.

**Action:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Joseph Schad, Doctor of Osteopathic Medicine, for medical direction for Substance Use Disorder Treatment and Medication Assisted Treatment; effective July 1, 2024; not to exceed \$40,000.00; (No General Fund Impact) Combination of State and Federal funds; approved as to form by County Counsel.

**Fiscal Impact:**

No General Fund Impact. Combination of State and Federal funds.

**Attachments:**

1. 3875 FINAL

**Services Agreement**

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its Behavioral Health Department (hereinafter referred to as “County”), and Doctor of Osteopathic Medicine, Joseph Schad, a sole proprietor (hereinafter referred to as “Contractor”).

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with services as set forth in Exhibit A, attached hereto.
2. Compensation. County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed \$40,000.00
3. Term. The term of this Agreement commences July 1, 2024, and shall remain in effect through June 30, 2026, unless terminated earlier pursuant to this Agreement. County’s Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from July 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.
4. Termination. Either party may terminate this agreement by giving thirty (30) days written notice to the other party.
5. Non-Appropriation of Funds. It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County, or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.
6. Warranty and Legal Compliance. The services provided under this Agreement are non-exclusive and shall be completed promptly and competently. Contractor shall guarantee all parts and labor for a period of one year following the expiration of the term of this Agreement unless otherwise specified in Exhibit A. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

7. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.
  
8. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively “County Parties”), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics; liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney’s fees and court costs (hereinafter collectively referred to as “Claims”), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties.
  
9. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:
  - a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars (\$1,000,000).
  
  - b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousand dollars (\$250,000) per person and five hundred thousand dollars (\$500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars (\$50,000) per accident.
  
  - c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:
    - i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the “County”) as additional insureds. The Additional Insured

endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

- ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and
- iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and
- iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and
- v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and
- vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.

d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

10. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of

this Agreement any licenses, permits, and approvals that are legally required for Contractor or its principals to practice its professions and to perform its duties and obligations under this Agreement.

11. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture.
12. Statement of Occupation. Contractor represents and warrants that Contractor is engaged in a profession described by California Labor Code section 2783 as a Doctor of Osteopathic Medicine. Contractor represents and warrants that Contractor maintains a separate business location and has all required business licenses and tax registration, if any, in order to perform services under this Agreement. Contractor shall have the right to set their own hours and location of work, consistent with the nature of the services provided under this Agreement. Contractor shall determine the method, means and manner of performance including, but not limited to, such matters as outlined in Exhibit "A" without restriction by County. County is interested only in the results to be achieved from Contractor's performance of the services Contractor shall provide their own resources and equipment and direct their operation in all respects when necessary to perform these services. Notwithstanding this Agreement, Contractor shall have the right to provide the same or similar services to entities other than County without restriction, and holds themselves out to as available to perform the same type of work. County shall have no authority, control, or liability regarding Contractor's performance or activities before or after each instance, wherein, Contractor may perform under this Agreement. Contractor will at all times indemnify and hold County, and their respective agents, contractors and employees harmless from any and all claims, damages, liabilities and costs (including attorneys' fees) arising out of any material breach by Contractor of any representation, warrant or agreement made by Contractor hereunder or arising out of Contractor's services.
13. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
14. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.
15. Choice of Law. The laws of the State of California shall govern this agreement.
16. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.

17. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.
18. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.
19. Headings. The headings and captions contained in this Agreement are for convenience only and shall be of no force or effect in construing and interpreting the provisions of this Agreement.
20. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.
21. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq.* and section 87100 *et seq.* relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by the County, the County may immediately terminate this Agreement by giving written notice to Contractor.
22. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

Sharon Sousa LMFT Director  
Plumas County Behavioral Health  
270 County Hospital Road., Suite 109  
Quincy, CA 95971

Contractor:

Joseph Schad, Doctor of Osteopathic Medicine  
3730 Chandler Road  
Quincy, CA 95971

23. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.

24. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.
25. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>). Failure to comply may result in the termination of this agreement.
26. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.
  - a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
  - b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions
27. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds \$10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the

County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.

28. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.
29. The Business Associate Agreement by and between the parties attached hereto is made a part of this Agreement by this reference.
30. Provisions of Attachment Exhibit C provides General Provisions and Additional Contract Restrictions which is attached hereto is made a part of this Agreement by this reference.

IN WITNESS WHEREOF, this Agreement has been executed as of the date set forth below.

**CONTRACTOR:**  
Joseph Schad, D.O.

**COUNTY:**  
County of Plumas, a political subdivision of the State of California

By: \_\_\_\_\_  
Name: Joseph Schad, D.O.  
Title: Doctor of Osteopathic Medicine  
Date signed:

By: \_\_\_\_\_  
Name: Sharon Sousa LMFT  
Title: Behavioral Health Director  
Date signed:

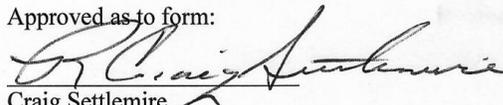
**APPROVED AS TO CONTENT:**

By: \_\_\_\_\_  
Name: Greg Hagwood  
Title: Chair, Board of Supervisors  
Date signed:

**ATTEST**

By: \_\_\_\_\_  
Name: Allen Hiskey  
Title: Clerk of the Board of Supervisors  
Date signed:

Approved as to form:

  
Craig Settlemyre  
Counsel

## BUSINESS ASSOCIATE AGREEMENT

This Business Associate Agreement (“Agreement”) supplements and is made a part of the Services Agreement (“SA”) by and between the COUNTY OF PLUMAS referred to herein as Covered Entity (“CE”), and, Doctor of Osteopathic Medicine, Joseph Schad a sole proprietor referred to herein as Business Associate (“BA”), dated July 1, 2024.

### RECITALS

CE wishes to disclose certain information to BA pursuant to the terms of a business agreement between the parties (the “Contract”), some of which may constitute Protected Health Information (“PHI”) (defined below).

CE and BA intend to protect the privacy and provide for the security of PHI disclosed to BA pursuant to the Contract in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 (“HIPAA”), the Health Information Technology for Economic and Clinical Health Act, Public Law 111-005 (“the HITECH Act”), and regulations promulgated thereunder by the U.S. Department of Health and Human Services (the “HIPAA Regulations”) and other applicable laws.

As part of the HIPAA Regulations, the Privacy Rule and the Security Rule (defined below) require CE to enter into a contract containing specific requirements with BA prior to the disclosure of PHI, as set forth in, but not limited to, Title 45, Sections 164.314(a), 164.502(e) and 164.504(e) of the Code of Federal Regulations (“C.F.R.”) and contained in this Addendum.

In consideration of the mutual promises below and the exchange of information pursuant to this Agreement, the parties agree as follows:

#### 1. Definitions

a. **Breach** shall have the meaning given to such term under the HITECH Act [42 U.S.C. Section 17921].

b. **Business Associate** shall have the meaning given to such term under the Privacy Rule, the Security Rule, and the HITECH Act, including but not limited to, 42 U.S.C. Section 17938 and 45 C.F.R. Section 160.103.

c. **Covered Entity** shall have the meaning given to such term under the Privacy Rule and the Security Rule, including, but not limited to, 45 C.F.R. Section 160.103.

d. **Data Aggregation** shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

e. **Designated Record Set** shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501. Electronic Protected Health

Information Means Protected Health Information that is maintained in or transmitted by electronic media.

f. **Electronic Health Record** shall have the meaning given to such term in the HITECT Act, including, but not limited to, 42 U.S.C. Section 17921.

g. **Health Care Operations** shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

h. **Privacy Rule** shall mean the HIPAA Regulation that is codified at 45 C.F.R. Parts 160 and 164, Subparts A and E.

i. **Protected Health Information or PHI** means any information, whether oral or recorded in any form or medium: (i) that relates to the past, present or future physical or mental condition of an individual; the provision of health care to an individual; or the past, present or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual, and shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501. Protected Health Information includes Electronic Protected Health Information [45 C.F.R. Sections 160.103, 164.501].

j. **Protected Information** shall mean PHI provided by CE to BA or created or received by BA on CE's behalf.

k. **Security Rule** shall mean the HIPAA Regulation that is codified at 45 C.F.R. Parts 160 and 164, Subparts A and C.

l. **Unsecured PHI** shall have the meaning given to such term under the HITECH Act and any guidance issued pursuant to such Act including, but not limited to, 42 U.S.C. Section 17932(h).

## 2. Obligations of Business Associate

a. **Permitted Uses.** BA shall not use Protected Information except for the purpose of performing BA's obligations under the Contract and as permitted under this Agreement. Further, BA shall not use Protected Information in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so used by CE. However, BA may use Protected Information (i) for the proper management and administration of BA, (ii) to carry out the legal responsibilities of BA, or (iii) for Data Aggregation purposes for the Health Care Operations of CE [45 C.F.R. Sections 164.504(e)(2)(ii)(A) and 164.504(e)(4)(i)].

b. **Permitted Disclosures.** BA shall not disclose Protected Information except for the purpose of performing BA's obligations under the Contract and as permitted under this Agreement. BA shall not disclose Protected Information in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so disclosed by CE. However, BA may disclose Protected Information (i) for the proper management and administration of BA; (ii) to

carry out the legal responsibilities of BA; (iii) as required by law; or (iv) for Data Aggregation purposes for the Health Care Operations of CE. If BA discloses Protected Information to a third party, BA must obtain, prior to making any such disclosure, (i) reasonable written assurances from such third party that such Protected Information will be held confidential as provided pursuant to this Addendum and only disclosed as required by law or for the purposes for which it was disclosed to such third party, and (ii) a written agreement from such third party to immediately notify BA of any breaches of confidentiality of the Protected Information, to the extent it has obtained knowledge of such breach [42 U.S.C. Section 17932; 45 C.F.R. Sections 164.504(e)(2)(i), 164.504(e)(2)(i)(B), 164.504(e)(2)(ii)(A) and 164.504(e)(4)(ii)].

**c. Prohibited Uses and Disclosures.** BA shall not use or disclose Protected Information for fundraising or marketing purposes. BA shall not disclose Protected Information to a health plan for payment or health care operations purposes if the patient has requested this special restriction, and has paid out of pocket in full for the health care item or service to which the PHI solely relates [42 U.S.C. Section 17935(a)]. BA shall not directly or indirectly receive remuneration in exchange for Protected Information, except with the prior written consent of CE and as permitted by the HITECH Act, 42 U.S.C. section 17935(d)(2); however, this prohibition shall not affect payment by CE to BA for services provided pursuant to the Contract.

**d. Appropriate Safeguards.** BA Shall implement appropriate safeguards as are necessary to prevent the use or disclosure of Protected Information otherwise than as permitted by the Contract and this Agreement that reasonably and appropriately protect the confidentiality, integrity and availability of the Protected Information, in accordance with 45 C.F.R. Sections 164.308, 164.310, and 164.312. [45 C.F.R. Section 164.504(e)(2)(ii)(B); 45 C.F.R. Section 164.308(b)]. BA shall comply with the policies and procedures and documentation requirements of the HIPAA Security Rule, including, but not limited to, 45 C.F.R. Section 164.316 [42 U.S.C. Section 17931].

**e. Reporting of Improper Access Use or Disclosure.** BA shall report to CE in writing of any access, use or disclosure of Protected Information not permitted by the Contract and this Agreement, and any Breach of Unsecured PHI of which it becomes aware without unreasonable delay and in no case later than 90 calendar days after discovery [42 U.S.C. Section 17921; 45 C.F.R. Section 164.504(e)(2)(ii)(C); 45 C.F.R. Section 164.308(b)].

**f. Business Associate's Agents.** BA shall ensure that any agents, including subcontractors, to whom it provides Protected Information, agree in writing to the same restrictions and conditions that apply to BA with respect to such PHI and implement the safeguards required by paragraph c above with respect to Electronic PHI [45 C.F.R. Section 164.504(e)(2)(ii)(D); 45 C.F.R. Section 164.308(b)]. BA shall implement and maintain sanctions against agents and subcontractors that violate such restrictions and conditions and shall mitigate the effects of any such violation (see 45 C.F.R. Sections 164.530(f) and 164.530(e)(1)).

**g. Access to Protected Information.** BA shall make Protected Information maintained by BA or its agents or subcontractors in Designated Record Sets available to CE for inspection and copying within ten (10) days of a request by CE to enable CE to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.524 [45 C.F.R. Section

164.504(e)(2)(ii)(E)]. If BA maintains an Electronic Health Record, BA shall provide such information in electronic format to enable CE to fulfill its obligations under the HITECH Act, including, but not limited to, 42 U.S.C. Section 17935(e).

**h. Amendment of PHI.** Within ten (10) days of receipt of a request from CE for an amendment of Protected Information or a record about an individual contained in a Designated Record Set, BA or its agents or subcontractors shall make such Protected Information available to CE for amendment and incorporate any such amendment to enable CE to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.526. If any individual requests an amendment of Protected Information directly from BA or its agents or subcontractors, BA must notify CE in writing within five (5) days of the request. Any approval or denial of amendment of Protected Information maintained by BA or its agents or subcontractors shall be the responsibility of CE [45 C.F.R. Section 164.504(e)(2)(ii)(F)].

**i. Accounting Rights.** Promptly upon any disclosure of Protected Information for which CE is required to account to an individual, BA and its agents or subcontractors shall make available to CE the information required to provide an accounting of disclosures to enable CE to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.528, and the HITECH Act, including but not limited to 42 U.S.C. Section 17935(c), as determined by CE. BA agrees to implement a process that allows for an accounting to be collected and maintained by BA and its agents or subcontractors for at least six (6) years prior to the request. At a minimum, the information collected and maintained shall include: (i) the date of disclosure; (ii) the name of the entity or person who received Protected Information and, if known, the address of the entity or person; (iii) a brief description of Protected Information disclosed and (iv) a brief statement of purpose of the disclosure that reasonably informs the individual of the basis for the disclosure, or a copy of the individual's authorization, or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to BA or its agents or subcontractors, BA shall within five (5) days of a request forward it to CE in writing. It shall be CE's responsibility to prepare and deliver any such accounting requested. BA shall not disclose any Protected Information except as set forth in Sections 2.b. of this Addendum [45 C.F.R. Sections 164.504(e)(2)(ii)(G) and 165.528].

**j. Governmental Access to Records.** BA shall make its internal practices, books and records relating to the use and disclosure of Protected Information available to CE and to the Secretary of the U.S. Department of Health and Human Services (the "Secretary") for purposes of determining BA's compliance with the Privacy Rule [45 C.F.R. Section 164.504(e)(2)(ii)(H)]. BA shall provide to CE a copy of any Protected Information that BA provides to the Secretary concurrently with providing such Protected Information to the Secretary.

**k. Minimum Necessary.** BA (and its agents or subcontractors) shall request, use and disclose only the minimum amount of Protected Information necessary to accomplish the purpose of the request, use, or disclosure [42 U.S.C. Section 17935(b); 45 C.F.R. Section 164.514(d)(3)]. BA understands and agrees that the definition of "minimum necessary" is in flux and shall keep itself informed of guidance issued by the Secretary with respect to what constitutes "minimum necessary."

l. **Data Ownership.** BA acknowledges that BA has no ownership rights with respect to the Protected Information.

m. **Notification of Breach.** During the term of the Contract, BA shall notify CE within twenty-four (24) hours of any suspected or actual breach of security, intrusion or unauthorized use or disclosure of PHI of which BA becomes aware and/or any actual or suspected use or disclosure of data in violation of any applicable federal or state laws or regulations. BA shall take (i) prompt corrective action to cure any such deficiencies and (ii) any action pertaining to such unauthorized disclosure required by applicable federal and state laws and regulations.

n. **Breach Pattern or Practice by Covered Entity.** Pursuant to 42 U.S.C. Section 17934(b), if the BA knows of a pattern of activity or practice of the CE that constitutes a material breach or violation of the CE's obligations under the Contract or Agreement or other arrangement, the BA must take reasonable steps to cure the breach or end the violation. If the steps are unsuccessful, the BA must terminate the Contract or other arrangement if feasible, or if termination is not feasible, report the problem to the Secretary of DHHS. BA shall provide written notice to CE of any pattern of activity or practice of the CE that BA believes constitutes a material breach or violation of the CE's obligations under the Contract or this Agreement or other arrangement within five (5) days of discovery and shall meet with CE to discuss and attempt to resolve the problem as one of the reasonable steps to cure the breach or end the violation.

o. **Audits, Inspection and Enforcement.** Within ten (10) days of a written request by CE, BA and its agents or subcontractors shall allow CE to conduct a reasonable inspection of the facilities, systems, books, records, agreements, policies and procedures relating to the use or disclosure of Protected Information pursuant to this Agreement for the purpose of determining whether BA has complied with this Agreement; provided, however, that (i) BA and CE shall mutually agree in advance upon the scope, timing and location of such an inspection, (ii) CE shall protect the confidentiality of all confidential and proprietary information of BA to which CE has access during the course of such inspection; and (iii) CE shall execute a nondisclosure agreement, upon terms mutually agreed upon by the parties, if requested by BA. The fact that CE inspects, or fails to inspect, or has the right to inspect, BA's facilities, systems, books, records, agreements, policies and procedures does not relieve BA of its responsibility to comply with this Agreement, nor does CE's (i) failure to detect or (ii) detection, but failure to notify BA or require BA's remediation of any unsatisfactory practices, constitute acceptance of such practice or a waiver of CE's enforcement rights under the Contract or Agreement, BA shall notify CE within ten (10) days of learning that BA has become the subject of an audit, compliance review, or complaint investigation by the Office for Civil Rights

### 3. Termination

a.. **Material Breach.** A breach by BA of any provision of this Agreement, as determined by CE, shall constitute a material breach of the Contract and shall provide grounds for immediate termination of the Contract, or any provision in the Contract to the contrary notwithstanding [45 C.F.R. Section 164.504(e)(2)(iii)].

b. **Judicial or Administrative Proceedings.** CE may terminate the Agreement, effective immediately, if (i) BA is named as a defendant in a criminal proceeding for a violation of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws or (ii) a finding or stipulation that the BA has violated any standard or requirement of HIPAA, the HITECH Act, the HIPAA Regulations or other security or privacy laws is made in any administrative or civil proceeding in which the party has been joined.

c. **Effect of Termination.** Upon termination of the Agreement for any reason, BA shall, at the option of CE, return or destroy all Protected Information that BA or its agents or subcontractors still maintain in any form, and shall retain no copies of such Protected Information. If return or destruction is not feasible, as determined by CE, BA shall continue to extend the protections of Section 2 of this Agreement to such information, and limit further use of such PHI to those purposes that make the return or destruction of such PHI infeasible. [45 C.F.R. Section 164.504(e)(ii)(2)(I)]. If CE elects destruction of the PHI, BA shall certify in writing to CE that such PHI has been destroyed.

4. **Disclaimer**

CE makes no warranty or representation that compliance by BA with this Agreement, HIPAA, the HITECH Act, or the HIPAA Regulations will be adequate or satisfactory for BA's own purposes. BA is solely responsible for all decisions made by BA regarding the safeguarding of PHI.

5. **Certification**

To the extent that CE determines that such examination is necessary to comply with CE's legal obligations pursuant to HIPAA relating to certification of its security practices, CE or its authorized agents or contractors, may, at CE's expense, examine BA's facilities, systems, procedures and records as may be necessary for such agents or contractors to certify to CE the extent to which BA's security safeguards comply with HIPAA, the HITECH Act, the HIPAA Regulations or this Addendum.

6. **Amendment**

The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of the Agreement may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such action as is necessary to implement the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule and other applicable laws relating to the security or confidentiality of PHI. The parties understand and agree that CE must receive satisfactory written assurance from BA that BA will adequately safeguard all Protected Information. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this Agreement embodying written assurances consistent with the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule or other applicable laws. CE may terminate the Contract upon thirty (30) days written notice in the

event (i) BA does not promptly enter into negotiations to amend the Agreement when requested by CE pursuant to this Section or (ii) BA does not enter into an amendment to the Agreement providing assurances regarding the safeguarding of PHI that CE, in its sole discretion, deems sufficient to satisfy the standards and requirements of applicable laws.

**7. Assistance in Litigation of Administrative Proceedings**

BA shall make itself, and any subcontractors, employees or agents assisting BA in the performance of its obligations under the Agreement, available to CE, at no cost to CE, to testify as witnesses, or otherwise, in the event of litigation or administrative proceedings being commenced against CE, its directors, officers or employees based upon a claimed violation of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule, or other laws relating to security and privacy, except where BA or its subcontractor, employee or agent is named adverse party.

**8. No Third-Party Beneficiaries**

Nothing express or implied in the Agreement is intended to confer, nor shall anything herein confer, upon any person other than CE, BA and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

**9. Interpretation**

The provisions of this Agreement shall prevail over any provisions in the Contract that may conflict or appear inconsistent with any provision in this Agreement. This Agreement and the Contract shall be interpreted as broadly as necessary to implement and comply with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and is consistent with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule.

**IN WITNESS WHEREOF**, the parties hereto have duly executed this Addendum as of the Addendum Effective Date.

**COVERED ENTITY**

Name: Sharon Sousa LMFT  
\_Title: Behavioral Health Director  
Address: 270 County Hospital Road, Suite 109  
Quincy, California 95971  
Signed: \_\_\_\_\_  
Date: \_\_\_\_\_

**BUSINESS ASSOCIATE**

Name: Joseph Schad  
Title: Doctor of Osteopathic Medicine  
Address: 3730 Chandler Road  
Quincy, CA 95971  
Signed: \_\_\_\_\_  
Date: \_\_\_\_\_

**EXHIBIT A - SCOPE OF WORK**

Medical Direction for Substance Use Disorder Treatment and Medication Assisted Treatment (MAT)

1. Physician licensed by the Medical Board of California or Osteopathic Board of California
2. Conduct health screening reviews based on the documentation gathered by the Substance Use Disorder (SUD) program staff.
3. Participate in the utilization process with SUD treatment staff.
4. Sign treatment plans developed by SUD staff.
5. Provide MAT clinic.

**EXHIBIT B – FEE SCHEDULE**

**INVOICING AND PAYMENT:**

- A. For services satisfactorily rendered, and upon receipt and approval of the invoice(s), the County of Plumas agrees to compensate the Contractor \$270.00 per hour for direct and indirect services related to Medical Direction and Medication Assisted Treatment.
  
- B. Invoice(s) Shall:
  - a) Include backup documentation to support the invoice.
  - b) Bear the Contractors name, exactly as shown on the Agreement.
  - c) Bear the Contractor Agreement Number.
  - d) Identify the expense, billing and/or performance period covered on invoice
  - e) Invoice(s) must be signed by authorized personnel.
  
- C. Invoice(s) shall be submitted to the Project Representative listed in this Agreement under General Provisions, 6.4 Notices.

COUNTY SHALL NOT BE LIABLE FOR PAYMENT OF SERVICES BY SUBCONTRACTOR FOR ANY CLIENTS FOR WHOM THE PLUMAS COUNTY BEHAVIORAL HEALTH DEPARTMENT DIRECTOR OR ADMINISTRATIVE SERVICES OFFICER HAS NOT GIVEN PRIOR WRITTEN AUTHORIZATION.

## EXHIBIT C General Provisions

### 1. Additional Contract Restrictions-

This Contract is subject to any additional restrictions, limitations, or conditions enacted by the Congress, or any statute enacted by the Congress, which may affect the provisions, terms, or funding of this Contract in any manner.

### 2. Hatch Act-

County agrees to comply with the provisions of the Hatch Act (USC, Title 5, Part III, Subpart F., Chapter 73, Subchapter III), which limit the political activities of employees whose principal employment activities are funded in whole or in part with federal funds.

### 3. No Unlawful Use or Unlawful Use Messages Regarding Drugs-

Biennial 2022-24 SABG County Application Enclosure 2 Page 12 of 23

County agrees that information produced through these funds, and which pertains to drugs and alcohol-related programs, shall contain a clearly written statement that there shall be no unlawful use of drugs or alcohol associated with the program. Additionally, no aspect of a drug or alcohol-related program shall include any message on the responsible use, if the use is unlawful, of drugs or alcohol (HSC, Division 10.7, Chapter 1429, Sections 11999-11999.3). By signing this Enclosure, County agrees that it will enforce, and will require its subcontractors to enforce, these requirements.

### 4. Limitation on Use of Funds for Promotion of Legalization of Controlled Substances-

None of the funds made available through this Contract may be used for any activity that promotes the legalization of any drug or other substance included in Schedule I of Section 202 of the Controlled Substances Act (21 USC 812).

### 5. Debarment and Suspension-

County shall not subcontract with or employ any party listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp. p. 189) and 12689 (3 CFR part 1989., p. 235), "Debarment and Suspension." SAM exclusions contain the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The County shall advise all subcontractors of their obligation to comply with applicable federal debarment and suspension regulations, in addition to the requirements set forth in 42 CFR Part 1001. If a County subcontracts or employs an excluded party, DHCS has the right to withhold payments, disallow costs, or issue a CAP, as appropriate, pursuant to HSC Code 11817.8(h).

### 6. Restriction on Distribution of Sterile Needles-

No SABG funds made available through this Contract shall be used to carry out any program that includes the distribution of sterile needles or syringes for the hypodermic injection of any illegal drug

unless DHCS chooses to implement a demonstration syringe services program for injecting drug users.

**7. Health Insurance Portability and Accountability Act (HIPAA) of 1996-**

All work performed under this Contract is subject to HIPAA, County shall perform the work in compliance with all applicable provisions of HIPAA. As identified in Exhibit E, DHCS and County shall cooperate to assure mutual agreement as to those transactions between them, to which this provision applies. Refer to Exhibit E for additional information.

Biennial 2022-24 SABG County Application Enclosure 2 Page 13 of 23

**A. Trading Partner Requirements-**

1. No Changes. County hereby agrees that for the personal health information (Information), it will not change any definition, data condition or use of a data element or segment as proscribed in the Federal Health and Human Services (HHS) Transaction Standard Regulation (45 CFR 162.915 (a)).
2. No Additions. County hereby agrees that for the Information, it will not add any data elements or segments to the maximum data set as proscribed in the HHS Transaction Standard Regulation (45 CFR 162.915 (b)).
3. No Unauthorized Uses. County hereby agrees that for the Information, it will not use any code or data elements that either are marked “not used” in the HHS Transaction’s Implementation specification or are not in the HHS Transaction Standard’s implementation specifications (45 CFR 162.915 (c)).
4. No Changes to Meaning or Intent. County hereby agrees that for the Information, it will not change the meaning or intent of any of the HHS Transaction Standard’s implementation specification (45 CFR 162.915 (d)).

**B. Concurrence for Test Modifications to HHS Transaction Standards-**

County agrees and understands that there exists the possibility that DHCS or others may request an extension from the uses of a standard in the HHS Transaction Standards. If this occurs, County agrees that it will participate in such test modifications.

**C. Adequate Testing-**

County is responsible to adequately test all business rules appropriate to their types and specialties. If the County is acting as a clearinghouse for enrolled providers, County has obligations to adequately test all business rules appropriate to each and every provider type and specialty for which they provide clearinghouse services.

**D. Deficiencies-**

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_

County agrees to correct transactions, errors, or deficiencies identified by DHCS, and transactions errors or deficiencies identified by an enrolled provider if the County is acting as a clearinghouse for that provider. When County is a clearinghouse, County agrees to properly communicate deficiencies and other pertinent information regarding electronic transactions to enrolled providers for which they provide clearinghouse services.

**E. Code Set Retention-**

Both parties understand and agree to keep open code sets being processed or used in this Contract for at least the current billing period or any appeal period, whichever is longer.

**F. Data Transmission Log**

Both parties shall establish and maintain a Data Transmission Log which shall record any and all Data Transmissions taking place between the Parties during the term of this Contract. Each party will take necessary and reasonable steps to ensure that such Data Transmission Logs constitute a current, accurate, complete, and unaltered record of any and all Data Transmissions between the parties, and shall be retained by each Party for no less than twenty-four (24) months following the date of the Data Transmission. The Data Transmission Log may be maintained on computer media or other suitable means provided that, if it is necessary to do so, the information contained in the Data Transmission Log may be retrieved in a timely manner and presented in readable form.

**8. Nondiscrimination and Institutional Safeguards for Religious Providers**

County shall establish such processes and procedures as necessary to comply with the provisions of USC, Title 42, Section 300x-65 and CFR, Title 42, Part 54.

**9. Counselor Certification**

Any counselor or registrant providing intake, assessment of need for services, treatment or recovery planning, individual or group counseling to participants, patients, or residents in a DHCS licensed or certified program is required to be registered or certified as defined in CCR, Title 9, Division 4, Chapter 8.

**10. Cultural and Linguistic Proficiency**

To ensure equal access to quality care by diverse populations, each service provider receiving funds from this Contract shall adopt the Federal Office of Minority Health Culturally and Linguistically Appropriate Service (CLAS) national standards as outlined online at: <https://minorityhealth.hhs.gov/omh/browse.aspx?lvl=2&lvlid=53><https://thinkculturalhealth.hhs.gov/cas/standards>

**11. Intravenous Drug Use (IVDU) Treatment**

County shall ensure that individuals in need of IVDU treatment shall be encouraged to undergo AOD treatment (42 USC 300x-23 (45 CFR 96.126(e)).

**12. Tuberculosis Treatment**

County shall ensure the following related to Tuberculosis (TB):

A. Routinely make available TB services to individuals receiving treatment.

B. Reduce barriers to patients' accepting TB treatment.

C. Develop strategies to improve follow-up monitoring, particularly after patients leave treatment, by disseminating information through educational bulletins and technical assistance.

**13. Trafficking Victims Protection Act of 2000**

County and its subcontractors that provide services covered by this Contract shall comply with the Trafficking Victims Protection Act of 2000 (USC, Title 22, Chapter 78, Section 7104) as amended by section 1702 of Pub. L. 112-239.

**14. Tribal Communities and Organizations**

County shall regularly review population information available through Census, compare to information obtained in the California Outcome Measurement System for Treatment (CalOMS-Tx) to determine whether the population is being reached, and survey Tribal representatives for insight in potential barriers to the substance use service needs of the American Indian/Alaskan Native (AI/AN) population within the County geographic area. Contractor shall also engage in regular and meaningful consultation and collaboration with elected officials of the tribe, Rancheria, or their designee for the purpose of identifying issues/barriers to service delivery and improvement of the quality, effectiveness, and accessibility of services available to AI/AN communities within the County.

**15. Marijuana Restriction**

Grant funds may not be used, directly or indirectly, to purchase, prescribe, or provide marijuana or treatment using marijuana. Treatment in this context includes the treatment of opioid use disorder. Grant funds also cannot be provided to any individual who or organization that provides or permits marijuana use for the purposes of treating substance use or mental disorders. See, e.g., 45 CFR. § 75.300(a) (requiring HHS to “ensure that Federal funding is expended . . . in full accordance with U.S. statutory . . . requirements.”); 21 USC § 812(c) (10) and 841 (prohibiting the possession, manufacture, sale, purchase or distribution of marijuana). This prohibition does not apply to those providing such treatment in the context of clinical research permitted by the DEA and under an FDA-approved investigational new drug application where the article being evaluated is marijuana or a constituent thereof that is otherwise a banned controlled substance under Federal law.

**16. Participation of County Behavioral Health Director's Association of California**

The County AOD Program Administrator shall participate and represent the County in meetings of the County Behavioral Health Director's Association of California for the purposes of representing the counties in their relationship with DHCS with respect to policies, standards, and administration for AOD abuse services.

The County AOD Program Administrator shall attend any special meetings called by the Director of DHCS. Participation and representation shall also be provided by the County Behavioral Health Director's Association of California.

**17. Adolescent Best Practices Guidelines**

County must utilize DHCS guidelines in developing and implementing youth treatment programs funded under this Enclosure The Adolescent Best Practices Guidelines can be found at: [https://www.dhcs.ca.gov/Documents/CSD\\_CMHCS/Adol%20Best%20Practices%20Guide/AdolBestPracGuideOCTOBER2020.pdf](https://www.dhcs.ca.gov/Documents/CSD_CMHCS/Adol%20Best%20Practices%20Guide/AdolBestPracGuideOCTOBER2020.pdf)

**18. Byrd Anti-Lobbying Amendment (31 USC 1352)**

County certifies that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 USC 1352. County shall also disclose to DHCS any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award.

**19. Nondiscrimination in Employment and Services**

County certifies that under the laws of the United States and the State of California, County will not unlawfully discriminate against any person.

**20. Federal Law Requirements:**

A. Title VI of the Civil Rights Act of 1964, Section 2000d, as amended, prohibiting discrimination based on race, color, or national origin in federally-funded programs.

B. Title VIII of the Civil Rights Act of 1968 (42 USC 3601 et seq.) prohibiting discrimination on the basis of race, color, religion, sex, handicap, familial status or national origin in the sale or rental of housing.

C. Age Discrimination Act of 1975 (45 CFR Part 90), as amended 42 USC Sections 6101 – 6107), which prohibits discrimination on the basis of age.

D. Age Discrimination in Employment Act (29 CFR Part 1625).

E. Title I of the Americans with Disabilities Act (29 CFR Part 1630) prohibiting discrimination against the disabled in employment.

F. Title II of the Americans with Disabilities Act (28 CFR Part 35) prohibiting discrimination against the disabled by public entities.

G. Title III of the Americans with Disabilities Act (28 CFR Part 36) regarding access.

H. Section 504 of the Rehabilitation Act of 1973, as amended (29 USC Section 794), prohibiting discrimination on the basis of individuals with disabilities.

I. Executive Order 11246 (42 USC 2000(e) et seq. and 41 CFR Part 60) regarding nondiscrimination in employment under federal contracts and construction contracts greater than \$10,000 funded by federal financial assistance.

J. Executive Order 13166 (67 FR 41455) to improve access to federal services for those with limited English proficiency.

K. The Drug Abuse Office and Treatment Act of 1972, as amended, relating to nondiscrimination on the basis of drug abuse.

L. Confidentiality of Alcohol and Drug Abuse Patient Records (42 CFR Part 2, Subparts A – E).

**21. State Law Requirements:**

A. Fair Employment and Housing Act (Government Code Section 12900 et seq.) and the applicable regulations promulgated thereunder (2 CCR 7285.0 et seq.).

B. Title 2, Division 3, Article 9.5 of the Government Code, commencing with Section 11135.

C. Title 9, Division 4, Chapter 8 of the CCR, commencing with Section 13000.

D. No federal funds shall be used by the County or its subcontractors for sectarian worship, instruction, or proselytization. No federal funds shall be used by the County or its subcontractors to provide direct, immediate, or substantial support to any religious activity.

**22. Additional Contract Restrictions**

A. Noncompliance with the requirements of nondiscrimination in services shall constitute grounds for DHCS to withhold payments under this Contract or terminate all, or any type, of funding provided hereunder.

B. This Contract is subject to any additional restrictions, limitations, or conditions enacted by the federal or state governments that affect the provisions, terms, or funding of this Contract in any manner.

**23. Information Access for Individuals with Limited English Proficiency**

A. County shall comply with all applicable provisions of the Dymally-Alatorre Bilingual Services Act (Government Code sections 7290-7299.8) regarding access to materials that explain services available to the public as well as providing language interpretation services.

B. County shall comply with the applicable provisions of Section 1557 of the Affordable Care Act (45 CFR Part 92), including, but not limited to, 45 CFR 92.201, when providing access to: (a) materials explaining services available to the public, (b) language assistance, (c) language interpreter and translation services, or (d) video remote language interpreting services.

**24. Subcontract Provisions**

PCBH2426SCHAD

County shall include all of the foregoing Part II general provisions in all of its subcontracts. These requirements must be included verbatim in contracts with subrecipients and not through documents incorporated by reference.

\_\_\_\_ COUNTY INITIALS

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CONTRACTOR INITIALS \_\_\_\_



**PLUMAS COUNTY  
BEHAVIORAL HEALTH DEPARTMENT  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Che Shannon, Management Analyst II  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Granite Wellness Centers for Substance Use Disorder services; effective July 1, 2024; not to exceed \$60,000.00; (No General Fund Impact) Drug Medi-Cal funding; approved as to form by County Counsel.

---

**Recommendation:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Granite Wellness Centers for Substance Use Disorder services; effective July 1, 2024; not to exceed \$60,000.00 ; (No General Fund Impact) Drug Medi-Cal funding. Approved as to form by County Counsel.

**Background and Discussion:**

Each individual is provided support to achieve self-sufficiency and to build individual independent living action plans that identify goals; health, wellness, recovery, and self-sufficiency goals. This may include addressing housing, transportation, health, and employment; and Granite Wellness Centers will provide education around parenting, anger management, money management, computer skills, life skills and literacy training, employment skills and resources, and smoking cessation.

**Action:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Behavioral Health and Granite Wellness Centers for Substance Use Disorder services; effective July 1, 2024; not to exceed \$60,000.00 ; (No General Fund Impact) Drug Medi-Cal funding. Approved as to form by County Counsel.

**Fiscal Impact:**

No General Fund Impact. Drug Medi-Cal funding.

**Attachments:**

1. 3929 FINAL

**CONTRACT FOR BEHAVIORAL HEALTH SERVICES  
PLUMAS COUNTY BEHAVIORAL HEALTH**

**THIS CONTRACT**, entered into by and between the County of Plumas a public entity in the State of California, (hereafter "County") and Granite Wellness Centers, a non-profit corporation, (hereinafter referred to as "Contractor").

**WITNESSETH**

**WHEREAS**, County has a need, through Plumas County Behavioral Health services, to contract with Granite Wellness Centers. Plumas County as more particularly described on Exhibit A, attached hereto and incorporated herein by reference; and

**WHEREAS**, Contractor has specially trained, experienced staff to perform recovery and wellness services and desires to enter into a Contract with the County to provide services to beneficiaries of Plumas County.

**WHEREAS**, Contractor has specially trained, experienced, expert and competent to perform such special services; and

**WHEREAS**, Pursuant to Government Code, section 31000, the County may contract for special services on behalf of public entities including County Behavioral Health.

**NOW, THEREFORE**, in consideration of the covenants, conditions, agreements, and stipulations set forth herein, the parties agree as follows:

1. **Scope of Services.** County hereby engages Contractor to perform, and Contractor hereby agrees to perform for County, the services set forth in Exhibit A, attached hereto and incorporated herein by reference, all pursuant to the terms and conditions hereinafter set forth.
2. **Compensation.** Contractor shall be compensated by County for performing said services in accordance with Exhibit B and shall be compensated according to the fee schedule Exhibit B-1, attached hereto and incorporated herein by reference.
3. **Effective Date and Duration.** The effective date and duration of this Contract shall be as set forth in Exhibit C, attached hereto and incorporated herein by reference.
4. **General Conditions.** Contractor and County shall comply with all provisions of County's General Provisions as set forth in Exhibit D, attached hereto and incorporated herein by reference.
5. **Special Conditions.** Contractor and County shall comply with the Special Conditions set forth in Exhibit E, attached hereto and incorporated herein by reference. In the event of conflicts between the provisions of the General Provisions and the Special Conditions, the provisions of the Special Conditions shall be controlling.
6. **Business Associate Agreement.** Contractor and County shall comply with the County's Business Associate Agreement as set forth in Exhibit F, attached hereto and incorporated herein by reference.
7. **Qualified Service Organization Agreement.** Contractor and County shall comply with the County's Qualified Service Organization Agreement as set forth in Exhibit G, attached hereto and incorporated herein by reference.

8. **Term.** The term of this Agreement commences July 1, 2024, and shall remain in effect through June 30, 2026, unless terminated earlier pursuant to this Agreement. County’s Board of Supervisors hereby ratifies and approves for payment, services provided by Granite Wellness Centers, non-profit corporation from July 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.

**IN WITNESS WHEREOF** County and Contractor have executed this Contract on the day and year set forth below.

**CONTRACTOR:**

Granite Wellness Centers

By: \_\_\_\_\_  
Name: Victoria Blacksmith  
Title: Chief Executive Director  
Date:

By: \_\_\_\_\_  
Name: Katelyn Rhames  
Title: Secretary  
Date signed:

**COUNTY:**

County of Plumas, a political subdivision of the State of California

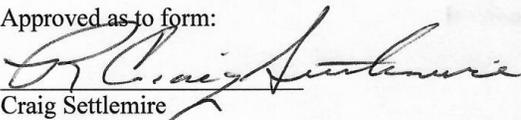
By: \_\_\_\_\_  
Name: Sharon Sousa, LMFT,  
Title: Behavioral Health Director  
Date:

By: \_\_\_\_\_  
Name: Greg Hagwood  
Title: Chair, Board of Supervisors  
Date:

**ATTEST:**

By: \_\_\_\_\_  
Name: Allen Hiskey  
Title: Clerk, Board of Supervisors  
Date:

Approved as to form:

  
Craig Settemire  
Counsel

## EXHIBIT A

### CONTRACT FOR BEHAVIORAL HEALTH SERVICES SERVICES TO BE PROVIDED

CONTRACTOR shall provide the following medically necessary covered SUD services, as defined in the Drug Medi-Cal Billing Manual available in the DHCS County Claims Customer Services Library page at <https://www.dhcs.ca.gov/services/MH/Pages/MedCCC-Library.aspx>, or subsequent updates to this billing manual, to clients who meet access criteria for receiving SUD services.

CONTRACTOR shall have an existing program and procedures for, at minimum, the following: Core Recovery and Treatment Program, including the following services:

- American Society of Addiction Medicine (ASAM) Assessment
- Recovery and treatment plan
- Group counseling at an appropriate level of care
- Addiction education
- Drug testing
- Continuing self-help/support groups
- Skill development to address criminogenic needs (as appropriate)
- Relapse prevention education
- Discharge plan and referrals
- Educational components
- Coordination of ancillary services, including referrals to vocational services, educational services, self-help, legal aid, transportation, housing, employment, physical health needs, cultural resources, etc.
- Tuberculosis and HIV services, including referrals to and/or coordination with the primary care physician for diagnosis, prevention, and treatment of HIV or Hep C.
- Program staffing
- Drug or medication policy.
- Confidential process for working with the County as a partner agency and coordination of services.
- System of Care principles which support a client/family centered approach to the development of a single case plan for each family/individual who is involved in multiple systems.
- Evidence-based forensic treatment practices when dealing with clients involved in the legal system.
- Services that are culturally competent and meet clients' linguistic needs.
- Services that use best practices related to special populations including women, perinatal women, men, forensic clients, and clients with co-occurring disorders.

CONTRACTOR shall observe and comply with all lockout and non-reimbursable service rules, as outlined in the Drug Medi-Cal Billing Manual.

## **PROGRAM OR SERVICE SPECIFIC REQUIREMENTS**

### Substance Use Treatment Modalities

#### Outpatient Services (ASAM 1.0, 2.1):

Outpatient services shall be defined as those services provided to adolescents and adults who require treatment and/or education but are able to maintain their recovery process with limited support.

ASAM Level 1.0 consists of up to nine hours per week of medically necessary services for adults and less than six hours per week of services for adolescents. Group size is limited to no less than two (2) and no more than twelve (12) beneficiaries.

ASAM Level 2.1 involves structured programming provided to beneficiaries as medically necessary for a minimum of nine hours and a maximum of 19 hours per week for adult perinatal and non-perinatal beneficiaries. Adolescents are provided a minimum of six and a maximum of 19 hours per week. Group size is limited to no less than two (2) and no more than twelve (12) beneficiaries.

Component services shall include: Assessment, treatment planning, individual and group counseling, family therapy, patient education, medication services, collateral services, crisis intervention services, and discharge planning and coordination. Issues addressed shall be relevant to the phase of recovery in focus (i.e., early, middle or continuing sobriety).

#### Perinatal Intensive Outpatient (ASAM 2.1):

Perinatal Intensive Outpatient is for pregnant and parenting women shall be defined as those services or activities provided to adults who require close supervision in a protective setting for a portion of a 24-hour day.

Component services or activities shall include opportunity for social interaction, companionship and self-education; health support or assistance in obtaining health services, counseling; recreation and general leisure time activities; meals, personal care services plan development. Childcare and transportation shall be provided for programs providing services to pregnant and parenting women

ASAM Level 2.1 involves structured programming provided to beneficiaries as medically necessary for a minimum of nine hours and a maximum of 19 hours per week for adult perinatal and non-perinatal beneficiaries. Adolescents are provided a minimum of six and a maximum of 19 hours per week. Group size is limited to no less than two (2) and no more than twelve (12) beneficiaries.

Residential Substance Use Disorders Treatment (ASAM 3.1, 3.5): Provides services from 0-90 days in duration based on ASAM criteria. Extended treatment may be possible with sufficient justification of need. The program must include education, group process, one-one counseling, family counseling (for those clients with intact family systems), recreation, and discharge preparation, including health, housing, employment, and other discharge issues. In addition, residents may be included in the day-to-day

housekeeping activities of the facilities. Programs can set standards for earning privileges, predicated on successful completion of program goals. Co-operative parenting childcare (if utilized) must not prohibit the mother's full participation in treatment. In accordance with AB381 (HSC, Section 11834.26), CONTRACTOR is required to keep naloxone, as well someone trained to use it, at all times, in their residential program. Two unexpired does must be maintained at all times and proof of naloxone training completion should be documented in staff personal files.

ASAM Level 3.1: This is a low-intensity treatment program facilitating the application of recovery skills, relapse prevention, and emotional coping strategies. The main focus is promotion of personal responsibility and reintegration of the individual into the network systems of work, education, and family life. Level 3.1 programs offer a minimum of 5 hours per week of treatment services and 20 hours of structured program to learn life and recovery skills, habilitate and increase motivation.

ASAM Level 3.5: This is a high-intensity treatment program offering 20 hours per week of evidenced based treatment (MI/CBT) and clinical program to learn life and recovery skills, habilitate and increase motivation. Clients receiving Level 3.5 treatment present with more complex symptoms and require daily clinical services to improve the ability to structure and organize the tasks of daily living and recovery.

CONTRACTOR shall not automatically discharge a beneficiary in residential treatment who has tested positive on a urine analysis unless it is determined that they are an imminent risk to themselves or other clients. Instead, the beneficiary will receive an individual counseling session to determine what triggered the use and may be re-assessed to a different level of care when appropriate with a concurrent adjustment to the treatment plan. A face-to-face meeting with the county case manager and/or probation officer (if applicable) is recommended as well.

COUNTY will reimburse CONTRACTOR for actual cost of up to \$500 per client and per treatment episode for medication required by any client without Medi-Cal or applicable private health insurance. COUNTY will only reimburse CONTRACTOR for medication costs when a prior authorization has been issued by COUNTY to the CONTRACTOR.

Withdrawal Management (Detox) Services (ASAM 3.2): Those services that provide support for clients needing safe withdrawal/detoxification from alcohol and/or other drugs in a social model and/or medically assisted, and provided in a residential, non- acute care setting.

Social setting detoxification shall be delivered by appropriately trained staff that provide for client safety, medication monitoring, observation, and client support. This level of care shall only be used for clients able to participate in daily residential activities as a medically appropriate but less restrictive alternative to inpatient withdrawal management.

COUNTY will reimburse CONTRACTOR for actual cost of up to \$500 per client and per treatment episode for medication required by any client without Medi-Cal.

COUNTY or applicable private health insurance will only reimburse CONTRACTOR for medication costs when a prior authorization has been issued by COUNTY to the CONTRACTOR.

CONTRACTOR shall ensure:

- Ongoing review of the client.
- Medical personnel have oversight of program and clients.
- Services are consistent with generally accepted standards of practice for detox.
- Pharmacotherapy services are based on accepted medical protocols.
- Comprehensive and thorough health screenings are completed on each client.
- The program complies with all Federal and State law.
- There is adequate documentation regarding health evaluation and monitoring of treatment readiness.
- There are written procedures for addressing medical emergencies (e.g. steps for dealing with common medical problems).
- Clients are provided services designed to motivate them to engage in treatment following detox, and discharge plans (including necessary referrals) are worked on with the clients from day of admission.

Clients shall have:

- Regular and frequent monitoring, including vital signs (pulse, temperature and respiration).
- Regular face-to-face contact with withdrawal management staff.
- Mutually agreed-upon goals.

Care Coordination: Care coordination services are defined as a service that assist a beneficiary to access needed medical, educational, social, prevocational, vocational, rehabilitative, or other community services. Care coordination services focus on coordination of SUD care, integration around primary care especially for beneficiaries with a chronic substance use disorder, and interaction with the criminal justice system, if needed. See the Compliance with DMC and SABG Requirements Exhibit, attached hereto, for Coordination and Continuity of Care (Section 8).

Care coordination services require an authorization issued by County.

County may authorize contractor to provide case management services for up to 6 (six) hours per treatment episode.

Clinician Consultation: Clinician Consultation Services consist of LPHAs, such as addiction medicine physicians, licensed clinicians, addiction psychiatrists, or clinical pharmacists, to support the provision of care.

Clinician Consultation is not a direct service provided to beneficiaries. Clinician Consultation is designed to support DMC-ODS licensed clinicians with complex cases and may address medication selection, dosing, side effect management, adherence, drug-drug interactions, or level of care considerations. It includes consultations between clinicians designed to assist DMC clinicians with seeking expert advice on treatment needs for specific DMC-ODS beneficiaries.

Recovery Services: Beneficiaries may receive Recovery Services based on self- assessment or provider assessment of relapse risk. Beneficiaries do not need to be diagnosed as being in remission to access Recovery Services. Beneficiaries may receive Recovery Services while receiving MAT services, including NTP services. Beneficiaries may receive Recovery Services immediately after incarceration with a prior diagnosis of SUD.

Recovery Services can be delivered and claimed as a standalone service, concurrently with the other levels of care of a covered DMC-ODS service, or as a service delivered as part of these levels of care.

Recovery services include: assessment, care coordination, counseling (individual and group), family therapy, recovery monitoring (which includes recovery coaching and monitoring designed for the maximum reduction of the beneficiary's SUD) and relapse prevention (which includes interventions designed to teach beneficiaries with SUD how to anticipate and cope with the potential for relapse for the maximum reduction of the beneficiary's SUD). Recovery Services may be provider in person, by telehealth, or by telephone.

Peer Support Services: The scope of the Peer is to provide Substance Abuse Assistance services which includes peer to peer service and relapse prevention. Peer support services will be provided within the context of the client plan that includes specific goals with associated interventions specific to peer support services. The amount, duration, and scope of the services shall be specified in the client's plan. The scope of the peer support services will be outlined in each applicable intervention. Peer support services will vary based on client input, client preference, and the scope of peer support plan. When appropriate, peer support staff will be integrated into the treatment planning process to provide support and advocate for the client's desires to be the focus of the client plan. Peer support staff will assist the client with communicating their needs and desires to the LPHA/Counselor. They may also provide information about community resources and activities to support client recovery. Peer support staff will have the opportunity to share their lived experience for the purpose of empowering the client to better understand the uniqueness of the recovery process. All Recovery Services shall indicate on the client plan how peer- to-peer services will be used to support relapse prevention and the overall recovery process.

Peer Training and Credentialing: Prior to delivering services, peers must be trained and credentialed by COUNTY. Peer staff must also complete a DHCS approved training. In addition to peer training, peers will adhere to Placer's training policies which include annual training on topics that include: ASAM, Cultural Competency, DMC-ODS Documentation training, and various EBPs as applicable.

Supervision: CONTRACTOR will designate professional staff acting within their scope who will supervise SUD peer support staff. CONTRACTOR will develop procedures to ensure that peer support staff will receive regular supervision focused on Professional development & training, client interactions, documentation training and practices, and the provision of direct service. Supervisors will additionally ensure that peer support staff remain in compliance with regulatory personnel requirements. Peer Support Specialist chart documentation will be reviewed and approved by the supervisor or designee, acting within their scope. Peer Support Supervisors must take a DHCS-approved peer support supervisory training within

60 days of beginning to supervise peer staff. Supervisors must take the DHCS-approved peer support supervisory training at least one.

Perinatal Program Requirements:

To be eligible for perinatal funding, a program must serve women who are either:

- Pregnant and substance using; or
- Parenting and substance using, with a child(ren) ages birth through 17 years. “Parenting” also includes a woman who is attempting to regain legal custody of her child(ren).
- Program admission priority must be given in the following order for all women in perinatal funded services:
  1. Pregnant HIV injection drug users;
  2. Pregnant injection drug users;
  3. Pregnant substance users;
  4. Parenting injection drug users; and
  5. Parenting substance users

Childcare services (if children are present at facility): All participants (moms) must have access to all treatment groups while residing or attending Perinatal services. A paid experienced childcare staff member shall be present and providing childcare services whenever treatment sessions are occurring. Co-operative childcare is permissible and can be used to enhance the treatment goals of participants (to aide with strategies and tools for parenting). However, this should not take the place of treatment sessions or impact a participant’s ability to attend treatment sessions.

CONTRACTOR must provide a safe and therapeutic environment to all residents, including but not limited to: The children of participants, and participants who did not bring their children. Space that is child friendly and safe as well as space where children are not allowed for participants to reflect, do homework assignments, etc. must be provided. All areas that children reside SHALL be kept in good repair, maintain comfortable temperatures, be frequently cleaned, and are kept safe from potential hazards.

Food prepared for/offered to families SHALL be fresh (not expired), available from all major food groups, and offered a minimum of 3 times per day (if applicable). Nutrition education is a highly desired part of the curriculum.

CONTRACTOR of perinatal DMC services shall comply with the requirements contained in Title 22, Section 51341.1, Services for Pregnant and Postpartum Women and the most current DHCS Perinatal Services Network Guidelines

Children’s Welfare Services (CWS) Requirements:

Service provider agrees to monthly case consult meetings to address clients progress in services, including their engagement and testing as well as any additional service needs. The meetings will be group based and will include the client, a representative of the service provider, a representative of CSOC as well as other CSOC clients who are receiving substance abuse treatment. These meetings will be a part of the client’s plan of care. The meetings will be for clients who have children under the age of 3 at the time of

detention who are on a six-month timeline. The intent of the meetings is to increase support and accountability.

CONTRACTOR will, when applicable, send CWS client case manager monthly progress reports that include; UA test results, number of appointments attended, and client's progress towards treatment plan goals.

CONTRACTOR will also notify CWS client case manager of positive urine screens and if client exits the program. Notification should occur within 3 calendar days.

CONTRACTOR will coordinate significant changes in client's substance use services with their Child Welfare case worker.

Prior to planned discharge, CONTRACTOR will ensure client, provider staff, and Child Welfare case worker discuss client's next steps in treatment and collaborate around a discharge plan, as appropriate.

## **SCOPE OF WORK**

### **1. Federal and State Regulations.**

- a. When a request for Covered Services is made by an eligible beneficiary, Contractor shall initiate services with reasonable promptness. Contractor shall have a documented system for monitoring and evaluating accessibility of care, including a system for addressing problems that develop regarding wait times and appointments.
- b. If DMC services are provided to Minor Consent beneficiaries, Contractor shall comply with California Family Code Section 6929.
- c. Contractor shall comply with all terms and conditions of this Contract and all pertinent state and federal laws and regulations.

### **2. Service Sites.**

- a. Contractor shall provide group counseling sessions to Plumas County residents at its licensed clinic locations throughout California.
- b. Contractor shall obtain and maintain DMC certification of the site(s) at which services are provided or may be provided as required by the California Department of Health Care Services (DHCS).
- c. Contractor site(s) where DMC services are provided must be certified in accordance with Drug Medi-Cal regulations and the Americans with Disabilities Act (ADA) and an official fire clearance must be present at each site.
- d. Contractor shall provide the services required by this Contract during hours that are in the best interest of County's clients and, within this parameter, Contractor may determine the appropriate availability and hours of its operations.
- e. Contractor agrees to provide all necessary tools, equipment, materials, and supplies necessary for

the performance of the services under this Contract. Contractor shall also be responsible for all costs and expenses incident to the performance of services for County, including but not limited to, all costs of equipment provided by Contractor, all fees, fines, bonds or taxes required of or imposed against Contractor and all other Contractor's costs of doing business. County shall not be responsible for any expenses incurred by Contractor in performing services for County.

### **3. Reporting.**

- a. Contractor shall establish and maintain, at Contractor's cost, a computer system fully compliant with HIPAA transactions and Code set standards as well as the DHCS CalOMS Data Collection standards, as necessary, for the submission of information required under the terms and conditions of this Contract, including, but not limited to the submission of Drug Medi-Cal claims and CalOMS treatment admission and discharge data, including client demographic data.
- b. Contractor will be responsible for the accuracy of all data and information which Contractor provides to County or State, ensuring that all services are performed appropriately within the Federal, State, and County guidelines, regulations, code, statutes, and law, including, but not limited to administration, utilization review, documentation, and staffing.
- c. Contractor shall be solely liable and responsible for all data and information submitted by Contractor to County or State in support of claims for services that may be based on data and information submitted by Contractor. Contractor shall process all service data requests within the time frame prescribed by the County and/or State. County shall have no liability for Contractor's failure to comply with County and/or State time frames.
- d. Upon request by County, Contractor shall provide to County within seven (7) days of the request, any and all client progress report(s), proof of client residency, along with County authorization form(s) properly executed by the client(s).

### **4. Auditing.**

- a. Contractor shall maintain an audit file of all records pertaining to this Contract for a period of five years after the duration date of this Contract, or until final resolution of any audits, whichever occurs later.
- b. County will periodically evaluate Contractor's program units of service for the purpose of assessing the reasonableness of the County's payment for services provided. Contractor will be provided reasonable notice if additional contractual and/or service delivery issues are to be reviewed. Contractor is expected to prepare and provide to County the necessary reports and other analysis to adequately explain Contractor's use of funds as specified in Exhibit "B" of this Contract.

## EXHIBIT B

### CONTRACT FOR BEHAVIORAL HEALTH SERVICES

#### 1. Compensation.

- a. Prior to commencement of services, Contractor shall provide a valid, current taxpayer ID number to Plumas County Behavioral Health. Plumas County shall pay to Contractor as compensation in full for all services performed by Contractor pursuant to this Contract, the following sums in the following manner:
  - 1) The County reimburses all eligible providers of recovery and wellness services on a fee for service basis pursuant to a fee schedule. Services are reimbursed a daily rate.
  - 2) County shall compensate Contractor the Department of Health Care Services (DHCS) established Drug Medi-Cal rates, as outlined or any subsequent publication of updated rates from DHCS, for each service over the duration of this Contract. Such fees shall be calculated per MHSUDS Information Notice 19-035, or any subsequent publication of updated rates from DHCS.
    - a) Except where share of cost, as defined in Section [50090](#) in Cal. Code Regs. Tit. 22, is applicable, contractor shall accept proof of eligibility for Drug Medi-Cal as payment in full for treatment services rendered. Contractor shall not charge fees to a beneficiary for access to Drug Medi-Cal substance use disorder services or for admission to a Drug Medi-Cal treatment slot.
  - 3) In no event shall the maximum allowable payment to Contractor in any fiscal year under this Contract exceed the amount granted by the State of California to County pursuant to the Department of Health Care Services contract for Substance Use Disorder (SUD) services for the Fiscal Year applicable to this Contract.
  - 4) The total amount paid by County to Contractor under this Agreement shall not exceed \$60,000.00 per fiscal year. CONTRACTOR or subcontractor of CONTRACTOR shall not submit a claim to, or demand or otherwise collect reimbursement from, the beneficiary or persons acting on behalf of the beneficiary for any specialty or related administrative services provided under this contract, except to collect other health insurance coverage, share of cost, and co-payments.
  - 5) In the event that the Contractor's rates for a fiscal year are adjusted (whether increased or decreased) with Contractor's Host County during the term of this Agreement, Contractor shall notify County of such change by sending, either via e-mail or via written letter sent regular mail, a copy of the Host County's rate letter. The new rates shall be used to determine and govern the amount which County shall pay Contractor for services provided under this contract. The provision of this Section are self-executing upon such notification of the change in rates.

#### 2. Billing.

Contractor shall bill County for services provided under this Contract as follows: For all services in a calendar month, Contractor shall invoice County by the 30th day of the following calendar month.  
Documentation.

If County deems applicable, as part of the monthly invoicing process, Contractor shall provide, with each monthly invoice, documentation pertaining to client services provided during the invoiced month, as

per any special requirements needed by third party payors or federal or state funding agencies. This requirement shall apply to all Contractors billing services on a per minute basis. Contractor shall provide documentation as per County guidelines.

### **3. Payments.**

- b. County shall, within thirty (30) days following receipt of a correct monthly invoice meeting all criteria in this Contract, pay the undisputed charges on the invoice. If there are any disputed charges on the invoice, County shall include the explanation of the nature of the dispute with the payment for the undisputed charges and will provide Contractor with a Notice of Adverse Beneficiary Determination, if applicable. The parties shall exchange any information needed to resolve the dispute within a reasonable time.

### **2. Audit Risk.**

- a. In the case that Contractor-provided services are billed by the County to Medi-Cal, Contractor agrees to accept risk for Medi-Cal exceptions related to deficiencies in documentation or any other areas of responsibility to County to the extent allowed by law. Contractor further agrees to be responsible for reimbursing County any revenues to be paid to the State or Federal government, including but not limited to exceptions resulting from Medi-Cal audit, or as identified through utilization review and medical review by insurance carriers or other auditors. Said reimbursements shall include all lost revenues, damages of any kind, costs and attorney fees incurred by the County, and other charges assessed against the County to the full extent allowed by law.
- b. Furthermore, as per County Provider Problem Resolution & Appeal Processes (Outpatient), County shall provide Contractor a process for appealing or disputing Medi-Cal exceptions or deficiencies demonstrated specifically attributable to Contractor by the County. Reimbursement to the County by Contractor shall not be required until the completion of the appeal or dispute resolution process.

**Exhibit B-1**  
**FEE for SERVICE**

| FY 24/25                                 |                 |                             |           |
|--|-----------------|-----------------------------|-----------|
| Service Description                      | Units (Minutes) | Practitioner Classification | Rates     |
| Care Coordination / Records Review - ODS | 15              | AOD                         | \$ 63.06  |
|  |                 | LPHA                        | \$ 64.26  |
|  |                 | LIC PSY                     | \$ 96.92  |
|  |                 | RN                          | \$ 97.88  |
|  |                 | PA                          | \$ 108.08 |
|  |                 | Pharmacist                  | \$ 115.35 |
|  |                 | NP                          | \$ 119.83 |
| Individual Counseling - ODS              | 15              | AOD                         | \$ 63.06  |
|  |                 | LPHA                        | \$ 64.26  |
|  |                 | LIC PSY                     | \$ 96.92  |
|  |                 | RN                          | \$ 97.88  |
|  |                 | PA                          | \$ 108.08 |
|  |                 | Pharmacist                  | \$ 115.35 |
|  |                 | NP                          | \$ 119.83 |
| Group Counseling - ODS                   | 15              | AOD                         | \$ 14.01  |
|  |                 | LPHA                        | \$ 14.28  |
|  |                 | LIC PSY                     | \$ 21.54  |
|  |                 | RN                          | \$ 21.75  |
|  |                 | PA                          | \$ 24.02  |
|  |                 | Pharmacist                  | \$ 25.63  |
|  |                 | NP                          | \$ 26.63  |
|  |                 | MD                          | \$ 53.55  |

|                                 |           |            |           |
|---------------------------------|-----------|------------|-----------|
| Patient Education - ODS (Group) | 15        | AOD        | \$ 14.01  |
|                                 |           | LPHA       | \$ 14.28  |
|                                 |           | LIC PSY    | \$ 21.54  |
|                                 |           | RN         | \$ 21.75  |
|                                 |           | PA         | \$ 24.02  |
|                                 |           | Pharmacist | \$ 25.63  |
|                                 |           | NP         | \$ 26.63  |
| IOT Group Counseling            | 15        | AOD        | \$ 14.01  |
|                                 |           | LPHA       | \$ 14.28  |
|                                 |           | LIC PSY    | \$ 21.54  |
|                                 |           | RN         | \$ 21.75  |
|                                 |           | PA         | \$ 24.02  |
|                                 |           | Pharmacist | \$ 25.63  |
|                                 |           | NP         | \$ 26.63  |
| IOT Individual Counseling       | 15        | AOD        | \$ 63.06  |
|                                 |           | LPHA       | \$ 64.26  |
|                                 |           | LIC PSY    | \$ 96.92  |
|                                 |           | RN         | \$ 97.88  |
|                                 |           | PA         | \$ 108.08 |
|                                 |           | Pharmacist | \$ 115.35 |
|                                 |           | NP         | \$ 119.83 |
| MD                              | \$ 240.98 |            |           |

|   |           |            |           |
|---|-----------|------------|-----------|
| IOT Care Coordination /<br>Records Review | 15        | AOD        | \$ 63.06  |
|   |           | LPHA       | \$ 64.26  |
|   |           | LIC PSY    | \$ 96.92  |
|   |           | RN         | \$ 97.88  |
|   |           | PA         | \$ 108.08 |
|   |           | Pharmacist | \$ 115.35 |
|   |           | NP         | \$ 119.83 |
| MD  | \$ 240.98 |            |           |
| IOT Patient Education<br>(Individual)     | 15        | AOD        | \$ 63.06  |
|   |           | LPHA       | \$ 64.26  |
|   |           | LIC PSY    | \$ 96.92  |
|   |           | RN         | \$ 97.88  |
|   |           | PA         | \$ 108.08 |
|   |           | Pharmacist | \$ 115.35 |
|   |           | NP         | \$ 119.83 |
| MD  | \$ 240.98 |            |           |
| IOT Patient Education<br>(Group)          | 15        | AOD        | \$ 14.01  |
|   |           | LPHA       | \$ 14.28  |
|   |           | LIC PSY    | \$ 21.54  |
|   |           | RN         | \$ 21.75  |
|   |           | PA         | \$ 24.02  |
|   |           | Pharmacist | \$ 25.63  |
|   |           | NP         | \$ 26.63  |
| MD  | \$ 53.55  |            |           |
| Assessment                                | 15        | AOD        | \$ 63.06  |
|   |           | LPHA       | \$ 64.26  |
|   |           | LIC PSY    | \$ 96.92  |
|   |           | RN         | \$ 97.88  |
|   |           | PA         | \$ 108.08 |
|   |           | Pharmacist | \$ 115.35 |
|   |           | NP         | \$ 119.83 |
| MD  | \$ 240.98 |            |           |
| Assessment 15-30min                       | 15        | AOD        | \$ 126.13 |
|   |           | LPHA       | \$ 128.53 |
|   |           | LIC PSY    | \$ 193.83 |
|   |           | RN         | \$ 195.77 |
|   |           | PA         | \$ 216.16 |
|   |           | Pharmacist | \$ 230.70 |
|   |           | NP         | \$ 239.67 |
| MD  | \$ 481.97 |            |           |

|                     |           |            |           |
|---------------------|-----------|------------|-----------|
| Assessment 30+      | 15        | AOD        | \$ 252.25 |
|                     |           | LPHA       | \$ 257.06 |
|                     |           | LIC PSY    | \$ 387.66 |
|                     |           | RN         | \$ 391.54 |
|                     |           | PA         | \$ 432.32 |
|                     |           | Pharmacist | \$ 461.41 |
|                     |           | NP         | \$ 479.34 |
| MD                  | \$ 963.93 |            |           |
| Crisis Intervention | 15        | AOD        | \$ 63.06  |
|                     |           | LPHA       | \$ 64.26  |
|                     |           | LIC PSY    | \$ 96.92  |
|                     |           | RN         | \$ 97.88  |
|                     |           | PA         | \$ 108.08 |
|                     |           | Pharmacist | \$ 115.35 |
|                     |           | NP         | \$ 119.83 |
| MD                  | \$ 240.98 |            |           |
| Discharge Services  | 15        | AOD        | \$ 63.06  |
|                     |           | LPHA       | \$ 64.26  |
|                     |           | LIC PSY    | \$ 96.92  |
|                     |           | RN         | \$ 97.88  |
|                     |           | PA         | \$ 108.08 |
|                     |           | Pharmacist | \$ 115.35 |
|                     |           | NP         | \$ 119.83 |
| MD                  | \$ 240.98 |            |           |

| Other                               | Units (Minutes) | Rate     |
|-------------------------------------|-----------------|----------|
| DHCS Approved Peer Support Services | 15              | \$ 63.06 |

| Granite Wellness Rate - Recovery Services          |                 |                             |           |
|--|-----------------|-----------------------------|-----------|
| Service Description                                | Units (Minutes) | Practitioner Classification | Rates     |
| Assessment (Recovery Services)                     | 15              | AOD                         | \$ 63.06  |
|  |                 | LPHA                        | \$ 64.26  |
|  |                 | LIC PSY                     | \$ 96.92  |
|  |                 | RN                          | \$ 97.88  |
|  |                 | PA                          | \$ 108.08 |
|  |                 | Pharmacist                  | \$ 115.35 |
|  |                 | NP                          | \$ 119.83 |
| MD   | \$ 240.98       |                             |           |
| Individual Counseling (Recovery Services)          | 15              | AOD                         | \$ 63.06  |
|  |                 | LPHA                        | \$ 64.26  |
|  |                 | LIC PSY                     | \$ 96.92  |
|  |                 | RN                          | \$ 97.88  |
|  |                 | PA                          | \$ 108.08 |
|  |                 | Pharmacist                  | \$ 115.35 |
|  |                 | NP                          | \$ 119.83 |
| MD   | \$ 240.98       |                             |           |
| Group Counseling (Recovery Services)               | 15              | AOD                         | \$ 14.01  |
|  |                 | LPHA                        | \$ 14.28  |
|  |                 | LIC PSY                     | \$ 21.54  |
|  |                 | RN                          | \$ 21.75  |
|  |                 | PA                          | \$ 24.02  |
|  |                 | Pharmacist                  | \$ 25.63  |
|  |                 | NP                          | \$ 26.63  |
| MD   | \$ 53.55        |                             |           |
| Patient Education (Recovery Services) - Individual | 15              | AOD                         | \$ 63.06  |
|  |                 | LPHA                        | \$ 64.26  |
|  |                 | LIC PSY                     | \$ 96.92  |
|  |                 | RN                          | \$ 97.88  |
|  |                 | PA                          | \$ 108.08 |
|  |                 | Pharmacist                  | \$ 115.35 |
|  |                 | NP                          | \$ 119.83 |
| MD   | \$ 240.98       |                             |           |
| Patient Education (Recovery Services) - Group      | 15              | AOD                         | \$ 14.01  |
|  |                 | LPHA                        | \$ 14.28  |
|  |                 | LIC PSY                     | \$ 21.54  |
|  |                 | RN                          | \$ 21.75  |
|  |                 | PA                          | \$ 24.02  |
|  |                 | Pharmacist                  | \$ 25.63  |
|  |                 | NP                          | \$ 26.63  |
| MD   | \$ 53.55        |                             |           |
| Transportation Services                            | 15              | AOD                         | \$ 63.06  |
|  |                 | LPHA                        | \$ 64.26  |
|  |                 | LIC PSY                     | \$ 96.92  |
|  |                 | RN                          | \$ 97.88  |
|  |                 | PA                          | \$ 108.08 |
|  |                 | Pharmacist                  | \$ 115.35 |
|  |                 | NP                          | \$ 119.83 |
| MD   | \$ 240.98       |                             |           |

|                         |           |            |           |
|-------------------------|-----------|------------|-----------|
| Interpretation Services | 15        | AOD        | \$ 63.06  |
|                         |           | LPHA       | \$ 64.26  |
|                         |           | LIC PSY    | \$ 96.92  |
|                         |           | RN         | \$ 97.88  |
|                         |           | PA         | \$ 108.08 |
|                         |           | Pharmacist | \$ 115.35 |
|                         |           | NP         | \$ 119.83 |
| MD                      | \$ 240.98 |            |           |

| Granite Wellness Rate - Residential Services (Placer) |                 |                             |           |
|---|-----------------|-----------------------------|-----------|
| Service Description                                   | Units (Minutes) | Practitioner Classification | Rates     |
| Care Coordination / Records Review - ODS 3.1 Res      | 15              | AOD                         | \$ 63.06  |
|   |                 | LPHA                        | \$ 64.26  |
|   |                 | LIC PSY                     | \$ 96.92  |
|   |                 | RN                          | \$ 97.88  |
|   |                 | PA                          | \$ 108.08 |
|   |                 | Pharmacist                  | \$ 115.35 |
|   |                 | NP                          | \$ 119.83 |
| MD  | \$ 240.98       |                             |           |
| Care Coordination / Records Review - ODS 3.2 WM       | 15              | AOD                         | \$ 63.06  |
|   |                 | LPHA                        | \$ 64.26  |
|   |                 | LIC PSY                     | \$ 96.92  |
|   |                 | RN                          | \$ 97.88  |
|   |                 | PA                          | \$ 108.08 |
|   |                 | Pharmacist                  | \$ 115.35 |
|   |                 | NP                          | \$ 119.83 |
| MD  | \$ 240.98       |                             |           |
| Care Coordination / Records Review - ODS 3.5 Res      | 15              | AOD                         | \$ 63.06  |
|   |                 | LPHA                        | \$ 64.26  |
|   |                 | LIC PSY                     | \$ 96.92  |
|   |                 | RN                          | \$ 97.88  |
|   |                 | PA                          | \$ 108.08 |
|   |                 | Pharmacist                  | \$ 115.35 |
|   |                 | NP                          | \$ 119.83 |
| MD  | \$ 240.98       |                             |           |

| Granite Wellness Rate - Residential Services (Placer) |                      |                                    |              |
|---|----------------------|------------------------------------|--------------|
| <i>Service Description</i>                            | <b>Units (Daily)</b> | <b>Practitioner Classification</b> | <b>Rates</b> |
| SUDS Residential 3.1                                  | 1                    | Residential                        | \$ 165.05    |
| SUDS Residential 3.1<br>Perinatal                     | 1                    | Residential                        | \$ 165.05    |
| SUDS Residential 3.2<br>Withdrawal Management         | 1                    | Residential                        | \$ 232.02    |
| SUDS Residential 3.5                                  | 1                    | Residential                        | \$ 175.08    |
| SUDS Residential 3.5<br>Perinatal                     | 1                    | Residential                        | \$ 175.08    |

| Granite Wellness Rate - Room and Board (Placer)  |                      |                                    |              |
|--|----------------------|------------------------------------|--------------|
| <i>Service Description</i>                       | <b>Units (Daily)</b> | <b>Practitioner Classification</b> | <b>Rates</b> |
| Residential Treatment Room<br>and Board          | 1                    | Residential                        | \$ 37.08     |
| Residential Treatment -<br>Accompanying Child #1 | 1                    | Residential                        | \$ 52.00     |
| Residential Treatment -<br>Accompanying Child #2 | 1                    | Residential                        | \$ 26.00     |
| Recovery Residences Room<br>and Board            | 1                    | Residential                        | \$ 33.80     |

**EXHIBIT C**

**CONTRACT FOR BEHAVIORAL HEALTH SERVICES**

**DURATION AND EFFECTIVE DATE**

**Effective Date.**

The term of this Agreement commences July 1, 2024, and shall remain in effect through June 30, 2026, unless terminated earlier pursuant to this Agreement. County's Board of Supervisors hereby ratifies and approves for payment, services provided by Granite Wellness Centers., from July 1, 2024, to the date of approval of this Agreement by the Board of Supervisors.

## EXHIBIT D

### CONTRACT FOR BEHAVIORAL HEALTH SERVICES

#### GENERAL CONDITIONS

##### **1. Independent Contractor.**

Contractor shall be deemed to be an independent contractor of County. Nothing in this Contract shall be construed as creating an employer-employee relationship, partnership or a joint venture relationship. Nothing in this Contract authorizes or permits the County to exercise discretion or control over the professional manner in which Contractor provides services. Contractor's services shall be provided in a manner consistent with all applicable standards and regulations governing such services.

##### **2. No Eligibility for Fringe Benefits.**

Contractor understands and agrees that Contractor and its personnel are not, and will not be, eligible for membership in or any benefits from any County group plan for hospital, surgical, or medical insurance, or for membership in any County retirement program, or for paid vacation, paid sick leave, or other leave, with or without pay, or for any other benefit which accrues to a County employee.

##### **3. Warranty of Contractor for Provision of Services.**

Contractor shall obtain and shall keep in full force and effect during the term of this Contract all permits, registrations and licenses necessary to accomplish the work specified in the Contract. Contractor shall furnish qualified professional personnel as prescribed by Title 9 of the California Code of Regulations, the Business and Professions Code, and all other applicable laws for the type of services rendered under this Contract. Contractor agrees that it shall immediately notify County in writing of any termination, suspension, reduction, or restriction of any requisite license, accreditation, or certification held by Contractor and/or its employees. Contractor warrants that it, and each of the personnel employed or otherwise retained by Contractor, will at all times, to the extent required by law, be properly certified and licensed throughout the entire duration of this Contract under the local, state and federal laws and regulations applicable to the provision of services herein.

##### **4. Warranty of Contractor re Compliance with all Laws.**

Contractor shall keep informed of, observe, comply with, and cause all of its agents and personnel to observe and comply with all laws, rules, regulations, and administrative requirements adopted by federal, state, and local governments which in any way affect the conduct of work under this Contract. If any conflict arises between provisions of the scope of work or specifications in this Contract and any law, then the Contractor shall immediately notify the County in writing.

##### **5. Power and Authority of Contractor.**

If Contractor is a corporation, Contractor represents and warrants that it is and will remain, throughout the term of this Contract, either a duly organized, validly existing California corporation in good standing under the laws of the State of California or a duly organized, validly existing foreign corporation in good standing in the state of incorporation and authorized to transact business in the State of California.

##### **6. Termination for Cause.**

- a. If County determines that there has been a material breach of this Contract by Contractor that poses a threat to health and safety, County may immediately terminate the Contract.

- b. If any of the following occur, County shall have the right to terminate this Contract effective immediately upon giving written notice to the Contractor:
  - 1) Contractor fails to perform Contractor's duties to the satisfaction of the County; or
  - 2) Contractor fails to fulfill in a timely and professional manner Contractor's obligations under this Contract; or
  - 3) Contractor fails to exercise good behavior either during or outside of working hours that is of such a nature as to bring discredit upon the County; or
  - 4) Any requisite licenses or certifications held by Contractor are terminated, suspended, reduced, or restricted; or
  - 5) Contractor has not, to the satisfaction of the County, documented or has not sufficiently documented services provided by Contractor, which includes without limitation, failure to meet industry standards or failure to satisfy any special requirements needed by third party payors or federal or state funding agencies; or.
  - 6) Contractor has failed or refused to furnish information or cooperate with any inspection, review or audit of Contractor's program or County's use of Contractor's program. This includes interviews and/or reviews of records in any form of information storage; or
  - 7) Contractor fails to comply with any provision of the Mental Health Compliance Plan, Cultural Competence Plan, and Code of Ethics.
- c. For all other material breaches of this Contract, including but not limited to, Contractor failure to perform Contractor's duties to the satisfaction of the County. County must give Contractor written notice setting forth the nature of the breach. If Contractor fails to remedy said breach within ten (10) days from the date of the written notice, County may terminate the Contract. Contractor shall thereafter have no further rights, powers, or privileges against County under or arising out of this Contract.
- d. In the event of termination, all obligations to provide services shall automatically terminate on the effective date of any termination.
- e. In the event a breach does not result in termination, but does result in costs being incurred by County, said costs shall be charged to and paid by Contractor, which costs may include, but are not limited to, costs incurred by County in investigating and communicating with Contractor regarding said breach, including staff time.

## **7. Termination for Convenience.**

- a. Either party may terminate this Contract at any time by providing the other party written notice of termination for convenience (Notice of Termination for Convenience). The Notice of Termination for Convenience shall specify the date upon which such termination will become effective, which shall be at least 30 calendar days after the date of the Notice for Termination for Convenience. Termination for convenience shall be effective at 11:59 p.m., Pacific Standard Time, on the specified date for termination set forth in the Notice of Termination for Convenience. Termination for convenience shall have no effect upon the rights and obligations of the parties arising out of any services, which were provided prior to the effective date of such termination. Contractor shall be paid for all work satisfactorily completed prior to the effective date of termination. After receiving a Notice of Termination for Convenience, Contractor shall, unless directed by County, place no further subcontracts for services or materials, terminate all

subcontracts to the extent they relate to the work terminated, and settle all outstanding liabilities arising from the termination of subcontracts.

- b. Neither this section nor Section 6 of this Exhibit apply to a decision by either party not to exercise an option to renew this Contract.

Power to Terminate.

Termination of this Contract may be effectuated by the Behavioral Health Agency Director without the need for action, approval, or ratification by the Board of Supervisors.

#### **8. Non-Assignment of Contract.**

Inasmuch as this Contract is intended to secure the specialized services of the Contractor, Contractor shall not delegate, assign, or otherwise transfer in whole or in part its rights or obligations under this Contract without the prior written consent of County. Any such assignment, transfer, or delegation without County's prior written consent shall be null and void.

#### **10. Entire Agreement and Modifications.**

This Contract supersedes all previous contracts between the parties hereto on the same subject matter and constitutes the entire understanding of the parties hereto on the subject matter of this Contract. Contractor shall be entitled to no other benefits than those specified herein. No changes, amendments or alterations shall be effective unless in writing and signed by both parties. Contractor specifically acknowledges that in entering into and executing this Contract, Contractor relies solely upon the provisions contained in this Contract and no others.

#### **11. Governing Law and Venue.**

This Contract shall be governed by, and construed in accordance with, the laws of the State of California, without regard to its conflict of laws provisions. All of the parties' rights and obligations created hereunder shall be performed in the County of Plumas, State of California and such County shall be the venue for any action or proceeding that may be brought, or arise out of, this Contract.

#### **12. Waiver.**

No delay or failure on the part of any party hereto in exercising any right, power or privilege under this Contract shall impair any such right, power or privilege or be construed as a waiver of any default or any acquiescence therein. No single or partial exercise of any such right, power or privilege shall preclude the further exercise of such right, power or privilege or the exercise of any other right, power or privilege. No waiver shall be valid unless made in writing and signed by the party against whom enforcement of such waiver is sought and then only to the extent expressly specified therein.

#### **13. Severability.**

The Contractor agrees that if any provision of this Contract is found to be invalid, illegal or unenforceable, such term or provision shall be deemed stricken and the remainder of the Contract shall remain in full force and effect. Upon determination that any term or provision is invalid, illegal or unenforceable, the parties shall negotiate in good faith to modify this contract so as to affect the original intent of the parties as closely as possible.

#### **14. Nondiscrimination.**

Contractor agrees that it will abide by all Federal and State labor and employment laws and regulations pertaining to unlawful discrimination prohibiting discrimination against any employee or applicant for employment because of race, color, religion, sexual orientation, disability or national origin, and those conditions contained in Presidential Executive Order number 11246.

## **15. Notices.**

- a. All notices given or made pursuant hereto shall be in writing and shall be deemed to have been duly given if delivered personally, mailed by registered or certified mail (postage paid, return receipt requested) or sent by a nationally recognized overnight courier (providing proof of delivery) to the parties at the following addresses or sent by electronic transmission to the following facsimile numbers (or at such other address or facsimile number for a party as shall be specified by like notice):
  - 1) To the County:  
Plumas County Behavioral Health  
270 County Hospital Road Suite 109  
Quincy, CA 95971
  - 2) To Contractor at:  
Granite Wellness Centers  
406 Sunrise Ave. Suite 105  
Roseville, CA 95661
- b. Any such notice shall be deemed to have been received if:
  - 1) In the case of personal delivery or facsimile transmission with confirmation retained, on the date of such delivery or transmission.
  - 2) In the case of nationally recognized overnight courier, on the next business day after the date sent; or
  - 3) In the case of mailing, on the third business day following posting.

## **16. Headings.**

The headings contained in this Contract are for reference purposes only and shall not affect in any way the meaning or interpretation of this Contract.

## **17. Signatory Authority.**

Contractor warrants that it has full power and authority to enter into and perform this Contract, and the person signing this Contract warrants that he/she has been properly authorized and empowered to enter into this Contract.

## **18. Indemnification.**

To the fullest extent permitted by law, Contractor shall indemnify, defend, and hold harmless the County and its officers, agents, employees, and volunteers from and against all claims, demands, damages, liabilities, loss, costs, and expense (including attorney's fees and costs of litigation) of every nature arising out of or in connection with Contractor's performance or attempted performance of work hereunder or its failure to comply with any of its obligations contained in the agreement, except such loss or damage which was caused by sole negligence or willful misconduct of County.

## **19. Insurance.**

- b. Contractor shall procure and maintain for the duration of the Contract insurance against claims for injuries to persons and/or damages to property which may arise from or in connection with the performance of the work hereunder by the Contractor, its agents, representatives, or employees.

- c. Minimum Scope and Limit of Insurance. Coverage should be at least as broad as:
- 1) Commercial General Liability (CGL): Insurance Services Office (ISO) Form CG 00 01 covering CGL on an "occurrence" basis for bodily injury and property damage, including products-completed operations, personal injury and advertising injury, with limits of coverage in an amount not less than \$1,000,000 per claim with the minimum annual aggregate not less than \$300,000
  - 2) Automobile Liability: ISO Form Number CA 0001 covering, Code 1 (any auto), or if Contractor has no owned autos, Code 8 (hired) and 9 (non-owned), with limit no less than \$1,000,000 per accident for bodily injury and property damage.
  - 3) Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with limit of no less than \$1,000,000 per accident for bodily injury or disease. If Contractor will provide leased employees, or, is an employee leasing or temporary staffing firm or a professional employer organization (PEO), coverage shall also include an Alternate Employer Endorsement (providing scope of coverage equivalent to ISO policy form WC 00 03 01 A) naming the County as the Alternate Employer, and the endorsement form shall be modified to provide that County will receive not less than thirty (30) days advance written notice of cancellation of this coverage provision. If applicable to Contractor's operations, coverage also shall be arranged to satisfy the requirements of any federal workers or workmen's compensation law or any federal occupational disease law.
  - 4) Sexual Misconduct Liability, if applicable: Insurance covering actual or alleged claims for sexual misconduct and/or molestation with limits of not less than \$2 million per claim and \$2 million aggregate, and claims for negligent employment, investigation, supervision, training or retention of, or failure to report to proper authorities, a person(s) who committed any act of abuse, molestation, harassment, mistreatment or maltreatment of a sexual nature.
  - 5) Professional Liability/Errors and Omissions: Insurance covering Contractor's liability arising from or related to this Contract, with limits of not less than \$1 million per claim and \$2 million aggregate. Further, Contractor understands and agrees it shall maintain such coverage for a period of not less than three (3) years following this Agreement's expiration, termination or cancellation.
- d. Additional Insured Status: The County, its officers, officials, employees, and volunteers are to be covered as insureds on the auto policy with respect to liability arising out of automobiles owned, leased, hired or borrowed by or on behalf of the Contractor; and on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of the Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to the Contractor's insurance (at least as broad as ISO Form CG 20 10, 11 85 or both CG 20 10 and CG 23 37 forms if later revisions used).
- e. Primary Coverage: For any claims related to this Contract, the Contractor's insurance coverage shall be primary insurance as respects the County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the County, its officers, officials, employees, or volunteers shall be excess of the Contractor's insurance and shall not contribute with it.

- f. Notice of Cancellation: Each insurance policy required above shall state that coverage shall not be canceled, except after thirty (30) days' prior written notice (10 days for non-payment) has been given by the insurance company to the County.
- g. Failure to Maintain Insurance: Contractor's failure to maintain or to provide acceptable evidence that it maintains the required insurance shall constitute a material breach of the Contract, upon which the County immediately may withhold payments due to Contractor, and/or suspend or terminate this Contract. The County, at its sole discretion, may obtain damages from Contractor resulting from said breach.
- h. Waiver of Subrogation: Contractor hereby grants to County a waiver of any right to subrogation which any insurer of said Contractor may acquire against the County by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the County has received a waiver of subrogation endorsement from the insurer.
- i. Deductibles and Self-Insured Retentions: Any deductibles or self-insured retentions must be declared to and approved by the County. The County may require the Contractor to provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.
- j. Acceptability of Insurers: Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A:VII, unless otherwise acceptable to the County as stated by the County in writing.
- k. Claims Made Policies: If any of the required policies provide coverage on a claims-made basis:
  - 1) The Retroactive Date must be shown and must be before the date of the Contract or the beginning of Contract work.
  - 2) Insurance must be maintained, and evidence of insurance must be provided for at least five (5) years after completion of the Contract work
  - 3) If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a Retroactive Date prior to the contract effective date, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of Contract work.
- l. Separation of Insureds: All liability policies shall provide cross-liability coverage as would be afforded by the standard ISO (Insurance Services Office, Inc.) separation of insureds provision with no insured versus insured exclusions or limitations.
- m. Verification of Coverage: Contractor shall furnish the County with original certificates and amendatory endorsements, or copies of the applicable policy language effecting coverage required by this Contract. All certificates and endorsements are to be received and approved by the County before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive the Contractor's obligation to provide them. The County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

n. Certificates and copies of any required endorsements shall be sent to:

Plumas County Behavioral Health  
270 County Hospital Road Suite 109  
Quincy, CA 95971

## **20. Non-appropriation of Funds.**

During the term of this Contract, if the State or any federal government terminates or reduces its funding to County for services that are to be provided under this Contract, then County may elect to terminate this Contract by giving written notice of termination to Contractor effectively immediately or on such other date as County specifies in the notice. In the event that the term of this Contract extends into fiscal year subsequent to that in which it was approved by the County, continuation of the Contract is contingent on the appropriation of funds by the Plumas County Board of Supervisors or, if applicable, provision of State or Federal funding source. If County notifies Contractor in writing that the funds for this Contract have not been appropriated or provided, this Contract will terminate. In such an event, the County shall have no further liability to pay any funds to the Contractor or to furnish any other consideration under this Contract, and the Contractor shall not be obligated to perform any provisions of this Contract or to provide services intended to be funded pursuant to this Contract. If partial funds are appropriated or provided, the County shall have the option to either terminate this Contract with no liability to the County or offer a Contract amendment to the Contractor to reflect the reduced amount.

## **21. Force Majeure.**

Neither County nor Contractor shall be deemed in default in the performance of the terms of this Contract if either party is prevented from performing the terms of this Contract by causes beyond its control, including without limitation: acts of God; rulings or decisions by municipal, Federal, States or other governmental bodies; any laws or regulations of such municipal, Federal, States or other governmental bodies; or any catastrophe resulting from flood, fire, explosion, or other causes beyond the control of the defaulting party. Any party delayed by force majeure shall as soon as reasonably possible give the other party written notice of the delay. The party delayed shall use reasonable diligence to correct the cause of the delay, if correctable, and if the condition that caused the delay is corrected, the party delayed shall immediately give the other parties written notice thereof and shall resume performance under this Contract.

## **22. Inspection or Audit of Records by Local, State or Federal Agency.**

a. Unless a longer period is required by law, pursuant to California Government Code section 8546.7, every County contract involving the expenditure of funds in excess of ten thousand dollars (\$10,000) is subject to examination and audit of the State Auditor for a period of three years after final payment under the Contract.

b. Additionally, Contractor shall allow the County, State Department of Health Care Services (DHCS), United States Department of Health and Human Services (HHS), the Comptroller General of the United States (Government Accountability Office, GAO), and all other authorized federal and state agencies, or their duly authorized representatives, to inspect or otherwise evaluate the quality, appropriateness, and timeliness of services performed under this Contract and to inspect, evaluate and audit any and all books, records, and facilities maintained by Contractor and its agents, pertaining to such service at any time during normal business hours. Books and records include, without limitation, all physical records, including electronic records, originated or prepared pursuant to the performance under this Contract including work papers, reports, financial records, books of account, beneficiary records, prescription files, and any other documentation pertaining to covered services and other related services for beneficiaries. Upon request, at any time during the period of this Contract, and for

a period of five years thereafter, the Contractor shall furnish any such record, or copy thereof, to County, State DHCS, HHS, or GAO as requested.

c. Contractor shall include in each of its contracts with any contractor performing work under this Contract, a provision providing that the subcontractor grants to the County, State Department of Health Care Services (DHCS), United States Department of Health and Human Services (HHS), the Comptroller General of the United States (Government Accountability Office, GAO), and all other authorized federal and state agencies, or their duly authorized representatives, the same rights to inspect, evaluate, audit and otherwise examine the contractor's records and facilities as set forth in section 24.b., above, of this Exhibit.

### **23. Nondisclosure.**

All reports, information, documents, or any other materials prepared by Contractor under this Contract are the property of County unless otherwise provided herein. Such reports, information, documents and other materials shall not be disclosed by Contractor without County's prior written consent. Any requests for information shall be forwarded to County along with all copies of the information requested. County shall make sole decision whether and how to release information according to law.

### **24. Conflict of Interest.**

Contractor acknowledges that Contractor is aware of and understands the provisions of Sections 1090 et seq. and 87100 et seq. of the Government Code, which relate to conflict of interest of public officers and employees. Contractor certifies that Contractor is unaware of any financial or economic interest of any public officer or employee of the County relating to this Contract. Contractor agrees to comply with applicable requirements of Government Code Sections 1090 and 87100 et seq. during the term of this Contract.

### **25. Immigration Reform and Control Act.**

Contractor acknowledges that Contractor, and all subcontractors hired by Contractor to perform services under this Contract are aware of and understand the Immigration Reform and Control Act ("IRCA") of 1986, Public Law 99-603. Contractor certifies that Contractor is and shall remain in compliance with IRCA and shall ensure that any subcontractors hired by Contractor to perform services under this Contract are in compliance with IRCA.

### **26. Third Party Beneficiaries.**

It is expressly understood that the enforcement of the terms and conditions and all rights of action related to enforcement of this contract, shall be strictly reserved to County and Contractor. Nothing contained in this Contract shall give or allow any claim or right of action whatsoever by any other third person.

### **27. Tax Information Reporting.**

Upon request, Contractor shall submit its tax identification number or social security number, whichever is applicable, in the form of a signed W-9 form, to facilitate appropriate fiscal management and reporting.

### **28. Delegation of Authority.**

- a. The scope of services covered in this Contract and the related compensation rates are anticipated types and rates for services. Accordingly, the Board of Supervisors delegates to the Behavioral Health Agency Director or designee the authority to amend this Contract to exchange, delete, or add to the types of services and/or to increase compensation to Contractor up to the change order limits specified in the County's Contracting for Services Policy.

- b. Any amendment made pursuant to a delegation of authority will only be effective if, prior to the commencement of services or extension of said Contract, the amendment is memorialized in writing, is approved by County Counsel, and is signed by the Behavioral Health Agency Director or designee and does not exceed the change order limits. This delegation of authority is expressly limited as stated herein.
- c. The Board of Supervisors expressly delegates to the Behavioral Health Agency Director or designee the authority to decide whether to exercise the option to renew this Contract for two (2) one-year periods pursuant to Exhibit C. The Behavioral Health Agency Director is permitted to agree to any rate change associated with a renewal of this Contract so long as that rate change from the allowed expenditure under the initial term of this Contract falls within the change order limits of the County's Contracting for Services Policy.

**EXHIBIT E**  
**CONTRACT FOR BEHAVIORAL HEALTH SERVICES**

**SPECIAL CONDITIONS**  
**DMC Contract- Part II General Provisions**

**A. Additional Contract Restrictions**

This Contract is subject to any additional restrictions, limitations, or conditions enacted by Congress, or any statute enacted by Congress, which may affect the provisions, terms, or funding of this Contract in any manner.

**B. No Unlawful Use or Unlawful Use Messages Regarding Drugs**

The Contractor agrees that information produced through these funds, and which pertains to drug- and alcohol-related programs, shall contain a clearly written statement that there shall be no unlawful use of drugs or alcohol associated with the program. Additionally, no aspect of a drug- and alcohol-related program shall include any message on the responsible use, if the use is unlawful, of drugs or alcohol (HSC Section 11999-11999.3). By signing this Contract, the Contractor agrees that it will enforce, and will require its subcontractors to enforce, these requirements.

**C. Noncompliance with Reporting Requirements**

The Contractor agrees that DHCS has the right to withhold payments until the Contractor has submitted any required data and reports to DHCS, as identified in Exhibit A, Attachment I, Part III – Reporting Requirements, or as identified in Document 1F(a), Reporting Requirements Matrix for Counties.

**D. Health Insurance Portability and Accountability Act (HIPAA) of 1996**

If any of the work performed under this Contract is subject to HIPAA, the Contractor shall perform the work in compliance with all applicable provisions of HIPAA. As identified in Exhibit F, DHCS and the Contractor shall cooperate to assure mutual agreement as to those transactions between them, to which this provision applies. Refer to Exhibit F for additional information.

**1. Trading Partner Requirements**

- a) **No Changes.** The Contractor hereby agrees that for the personal health information (Information), it will not change any definition, data condition or use of a data element or segment as proscribed in the Federal Department of Health and Human Services (HHS) Transaction Standard Regulation (45 CFR 162.915 (a)).
- b) **No Additions.** The Contractor hereby agrees that for the Information, it will not add any data elements or segments to the maximum data set as proscribed in the HHS Transaction Standard Regulation (45 CFR 162.915 (b)).

- c) No Unauthorized Uses. The Contractor hereby agrees that for the Information, it will not use any code or data elements that either are marked “not used” in the HHS Transaction’s Implementation specification or are not in the HHS Transaction Standard’s implementation specifications (45 CFR 162.915 (c)).
- d) No Changes to Meaning or Intent. The Contractor hereby agrees that for the Information, it will not change the meaning or intent of any of the HHS Transaction Standard’s implementation specification (45 CFR 162.915 (d)).

2. Concurrence for Test Modifications to HHS Transaction Standards

The Contractor agrees and understands that there exists the possibility that DHCS or others may request an extension from the uses of a standard in the HHS Transaction Standards. If this occurs, The Contractor agrees that it will participate in such test modifications.

3. Adequate Testing

The Contractor is responsible to adequately test all business rules appropriate to their types and specialties. If the Contractor is acting as a clearinghouse for enrolled providers, the Contractor has obligations to adequately test all business rules appropriate to each and every provider type and specialty for which they provide clearinghouse services.

4. Deficiencies

The Contractor agrees to correct transactions, errors, or deficiencies identified by DHCS, and transactions errors or deficiencies identified by an enrolled provider if the Contractor is acting as a clearinghouse for that provider. When County is a clearinghouse, then the Contractor agrees to properly communicate deficiencies and other pertinent information regarding electronic transactions to enrolled providers for which they provide clearinghouse services.

5. Code Set Retention

Both parties understand and agree to keep open code sets being processed or used in this Contract for at least the current billing period or any appeal period, whichever is longer.

6. Data Transmission Log

Both parties shall establish and maintain a Data Transmission Log, which shall record any and all Data Transmissions taking place between the Parties during the term of this Contract. Each party will take necessary and reasonable steps to ensure that such Data Transmission Logs constitute a current, accurate, complete, and unaltered record of any and all Data Transmissions between the parties, and shall be retained by each party for no less than twenty-four (24) months following the date of the Data Transmission. The Data Transmission Log may be

maintained on computer media or other suitable means provided that, if it is necessary to do so, the information contained in the Data Transmission Log may be retrieved in a timely manner and presented in readable form.

E. Counselor Certification

Any counselor or registrant providing intake, assessment of need for services, treatment or recovery planning, individual or group counseling to participants, patients, or residents in a DHCS licensed or certified program is required to be registered or certified as defined in Title 9, Division 4, Chapter 8 (Document 3H).

F. Cultural and Linguistic Proficiency

To ensure equal access to quality care by diverse populations, each DMC provider receiving funds from this Contract shall adopt the Federal Office of Minority Health Culturally and Linguistically Appropriate Service (CLAS) national standards (Document 3V).

G. Trafficking Victims Protection Act of 2000

Contractor and its subcontractors that provide services covered by this Contract shall comply with the Trafficking Victims Protection Act of 2000 (22 USC 7104(g)), as amended by section 1702 of Pub. L. 112-239.

H. Tribal Communities and Organizations

The Contractor shall regularly assess (e.g. review population information available through Census Bureau, compare to information obtained in CalOMS Treatment to determine whether population is being reached, survey Tribal representatives for insight in potential barriers) the substance use service needs of the American Indian/Alaskan Native (AI/AN) population within the Contractor's geographic area and shall engage in regular and meaningful consultation and collaboration with elected officials of the tribe, Rancheria, or their designee for the purpose of identifying issues/barriers to service delivery and improvement of the quality, effectiveness, and accessibility of services available to AI/AN communities within the County.

I. Perinatal Practice Guidelines

The Contractor will follow the guidelines in Document 1G, "Perinatal Practice Guidelines," in developing and implementing perinatal treatment and recovery programs funded under this Exhibit, until new Perinatal Practice Guidelines are established and adopted. No formal amendment of this Contract is required for new guidelines to be incorporated into this Contract.

J. Adolescent Substance Use Disorder Best Practices Guidelines

The Contractor will follow the guidelines in Document 1V, "Adolescent Substance Use Disorder Best Practice Guidelines," in developing and implementing youth treatment

programs funded under this Exhibit. No formal amendment of this Contract is required for new guidelines to be incorporated into this Contract.

K. Nondiscrimination in Employment and Services

By signing this Contract, the Contractor certifies that under the laws of the United States and the State of California, incorporated into this Contract by reference and made a part hereof as if set forth in full, the Contractor will not unlawfully discriminate against any person.

L. Federal Law Requirements:

1. Title VI of the Civil Rights Act of 1964, Section 2000d, as amended, prohibiting discrimination based on race, color, or national origin in federally funded programs.
2. Title VIII of the Civil Rights Act of 1968 (42 USC 3601 *et seq.*) prohibiting discrimination in the sale or rental of housing.
3. Age Discrimination Act of 1975 (45 CFR Part 90), as amended (42 USC Sections 6101 – 6107), which prohibits discrimination on the basis of age.
4. Age Discrimination in Employment Act (29 CFR Part 1625).
5. Title I of the Americans with Disabilities Act (29 CFR Part 1630) prohibiting discrimination against the disabled in employment.
6. Title II of the Americans with Disabilities Act of 1990 (28 CFR Part 35) prohibiting discrimination against the disabled by public entities.
7. Title III of the Americans with Disabilities Act of 1990 (28 CFR Part 36) regarding access.
8. Section 504 of the Rehabilitation Act of 1973, as amended (29 USC Section 794), prohibiting discrimination on the basis of individuals with disabilities.
9. Executive Order 11246, 42 USC 2000e *et seq.*, and 41 CFR Part 60 regarding nondiscrimination in employment under federal contracts and construction contracts greater than \$10,000 funded by federal financial assistance.
10. Executive Order 13166 (67 FR 41455) to improve access to federal services for those with limited English proficiency.
11. The Drug Abuse Office and Treatment Act of 1972, as amended, relating to nondiscrimination on the basis of drug abuse.
12. Confidentiality of Alcohol and Drug Abuse Patient Records (42 CFR Part

2, Subparts A – E).

M. State Law Requirements:

1. Fair Employment and Housing Act (Government Code, section 12900 *et seq.*) and the applicable regulations promulgated thereunder (2 Cal. Code Regs. 10000 *et seq.*).
2. Title 2, Division 3, Part 1, Chapter 1, Article 9.5 of the Government Code, commencing with section 11135.
3. Title 9, Division 4, Chapter 8 of the Cal. Code Regs., commencing with Section 13060.
4. No state, federal, or County Realignment funds shall be used by the Contractor or its subcontractors for sectarian worship, instruction, or proselytization. No state funds shall be used by the Contractor or its subcontractors to provide direct, immediate, or substantial support to any religious activity.
5. Noncompliance with the requirements of nondiscrimination in services shall constitute grounds for DHCS to withhold payments under this Contract or terminate all, or any type, of funding provided hereunder.
6. Welfare & Institution Code sections 14184.402, 14184.403 and 14059.5.

N. Additional Contract Restrictions

This Contract is subject to any additional restrictions, limitations, or conditions enacted by the federal or state governments that affect the provisions, terms, or funding of this Contract in any manner.

O. Other services approved by a State Plan amendment or waiver authorizing federal financial participation.

P. Subcontract Provisions:

The Contractor shall include the foregoing Part II general provisions in all of its subcontracts.

Q. Participation of County Behavioral Health Director's Association of California.

The County AOD Program Administrator shall participate and represent the County in meetings of the County Behavioral Health Director's Association of California for the purposes of representing the counties in their relationship with DHCS with respect to policies, standards, and administration for alcohol and other drug abuse services.

The County AOD Program Administrator shall attend any special meetings called by the

Director of DHCS. Participation and representation shall also be provided by the County Behavioral Health Director's Association of California.

R. Nondiscrimination Requirements, Language Assistance, and Information Access for Individuals with Limited English Proficiency and/or Disabilities

- a. The Contractor shall comply with all applicable state and federal requirements regarding nondiscrimination, language assistance, information access, including but not limited to, the Dymally-Alatorre Bilingual Services Act, Section 1557 of the Patient Protection and Affordable Care Act, the Americans with Disabilities Act, and Section 504 of the Rehabilitation Act.
- b. The Contractor shall provide beneficiaries and prospective beneficiaries' access to written translation in prevalent languages free of cost. DHCS shall use the following methodology to identify the prevalent non-English languages spoken by beneficiaries and potential beneficiaries throughout the State, and in the Contractor's service area:
  - i. A population group of mandatory eligible beneficiaries residing in the Contractor's service area who indicate their primary language as a language other than English, and that meet a numeric threshold of 3,000 or five-percent (5%) of the eligible beneficiary population, whichever is lower; and
  - ii. A population group of mandatory eligible beneficiaries residing in the Contractor's service area who indicate their primary language as a language other than English and who meet the concentration standards of 1,000 in a single zip code or 1,500 in two contiguous zip codes.
- c. Nondiscrimination Notice
  - i. The Contractor shall post a DHCS-approved nondiscrimination notice that informs beneficiaries, potential beneficiaries, and the public about nondiscrimination, protected characteristics, and accessibility requirements, and conveys the Contractor's compliance with the requirements.
  - ii. The nondiscrimination notice shall be posted in at least a 12-point font and be included in any documents that are vital or critical to obtaining services and/or benefits, and all other informational notices targeted to beneficiaries, potential beneficiaries, and the public.
  - iii. Informational notices include not only documents intended for the public, such as outreach, education, and marketing materials, but also written notices requiring a response from an individual and written notices to an individual such as those pertaining to rights or benefits.
  - iv. The nondiscrimination notice shall also be posted in at least a 12-point font

in conspicuous physical locations where the Contractor interacts with the public, and on the Contractor's website in a location that allows any visitor to the website to easily locate the information.

- v. The nondiscrimination notice shall include all legally-required elements under the applicable subsections of WIC Section 14029.91 and Gov. Code 11135.
- vi. The nondiscrimination notice shall include information on how to file a discrimination grievance directly with the DHCS Office of Civil Rights, in addition to information about how to file a discrimination grievance with the County and the U.S. Health and Human Services Office for Civil Rights.
- vii. The Contractor is not prohibited from posting the nondiscrimination notice in additional publications and communications.

d. Language Assistance Taglines

- i. The Contractor shall post taglines in a conspicuously visible size (no less than 12- point font), in English and at least the top 18 non-English languages in the State (as determined by DHCS), informing beneficiaries, potential beneficiaries, and the public of the availability of no-cost language assistance services, including assistance in non-English languages and the provision of free auxiliary aids and services for people with disabilities.
- ii. Taglines shall be posted in any documents that are vital or critical to obtaining services and/or benefits, conspicuous physical locations where the Contractor interacts with the public, on the Contractor's website in a location that allows any visitor to the website to easily locate the information, and in all beneficiary information and other information notice, in accordance with federal and state requirements.

e. Language Assistance Services

- i. Language assistance services shall be provided free of charge, be accurate and timely, and protect the privacy and independence of the limited English proficiency (LEP) individual. There are two primary types of language assistance services: oral and written. LEP individuals are not required to accept language assistance services, although a qualified interpreter may be used to assist in communicating with an LEP individual who has refused language assistance services.
- ii. The Contractor shall comply with the following oral interpretation requirements:
  - 1. Contractors shall provide oral interpretation services from a qualified interpreter, on a 24-hour basis, at all key points of contact, at no cost

to beneficiaries. Key points of contact may include medical care settings and non- medical care settings.

2. Oral Interpretation shall be provided in all languages and is not limited to threshold or concentration standard languages.
3. Interpretation can take place in-person, through a telephonic interpreter, or internet or video remote interpreting (VRI) services. However, the Contractor is prohibited from using remote audio or VRI services that do not comply with federal quality standards, or relying on unqualified bilingual/multilingual staff, interpreters, or translators. The Contractor should not solely rely on telephone language lines for interpreter services. Rather, telephonic interpreter services should supplement face-to-face interpreter services, which are a more effective means of communication.
4. An interpreter is a person who renders a message spoken in one language into one or more languages. An interpreter shall be qualified and have knowledge in both languages of the relevant terms or concepts particular to the program or activity and the dialect spoken by the LEP individual. In order to be considered a qualified interpreter for an LEP individual, the interpreter must: 1) have demonstrated proficiency in speaking and understanding both English and the language spoken by the LEP individual; 2) be able to interpret effectively, accurately, and impartially, both receptively and expressly, to and from the language spoken by the LEP individual and English, using any necessary specialized vocabulary, terminology, and phraseology; and 3) adhere to generally accepted interpreter ethics principles, including client confidentiality.
5. If the Contractor provides a qualified interpreter for an individual with LEP through remote audio interpreting services, the Contractor shall provide real- time audio over a dedicated high-speed, wide-bandwidth video connection or wireless connection that delivers high-quality audio without lags or irregular pauses in communication; a clear, audible transmission of voices; and adequate training to users of the technology and other involved individuals so that they may quickly and efficiently set up and operate the remote interpreting services.
6. The Contractor is prohibited from requiring LEP individuals to provide their own interpreters, or from relying on bilingual/multilingual staff members who do not meet the qualifications of a qualified interpreter. Some bilingual/multilingual

staff may be able to communicate effectively in a non-English language when communicating information directly in that language, but may not be competent to interpret in and out of English. Bilingual/multilingual staff may be used to communicate directly with LEP individuals only when they have demonstrated to the Contractor that they meet all of the qualifications of a qualified interpreter listed above.

7. The Contractor is prohibited from relying on an adult or minor child accompanying an LEP individual to interpret or facilitate communication except when: 1) there is an emergency involving an imminent threat to the safety or welfare of the individual or the public and a qualified interpreter is not immediately available; or, 2) the LEP individual specifically requests that an accompanying adult interpret or facilitate communication, the accompanying adult agrees to provide that assistance, and reliance on that accompanying adult for that assistance is appropriate under the circumstances. Prior to using a family member, friend or, in an emergency only, a minor child as an interpreter for an LEP individual, the Contractor shall first inform the individual that they have the right to free interpreter services and second, ensure that the use of such an interpreter will not compromise the effectiveness of services or violate the LEP individual's confidentiality. The Contractor shall also ensure that the LEP individual's refusal of free interpreter services and their request to use family members, friends, or a minor child as an interpreter is documented.

iii. The Contractor shall comply with the following written translation requirements:

1. The Contractor shall use a qualified translator when translating written content in paper or electronic form. A qualified translator is a translator who: 1) adheres to generally accepted translator ethics principles, including client confidentiality; 2) has demonstrated proficiency in writing and understanding both written English and the written non-English language(s) in need of translation; and, 3) is able to translate effectively, accurately, and impartially to and from such language(s) and English, using any necessary specialized vocabulary, terminology, and phraseology.
2. At a minimum, the Contractor shall provide written translations of beneficiary information in the threshold and concentration languages.

f. Effective Communication with Individuals with Disabilities

- i. The Contractor shall comply with all applicable requirements of federal and state disability law and take appropriate steps to ensure effective

communication with individuals with disabilities.

- ii. The Contractor shall provide appropriate auxiliary aids and services to persons with impaired sensory, manual, or speaking skills, including the provision of qualified interpreters and written materials in alternative formats, free of charge and in a timely manner, when such aids and services are necessary to ensure that individuals with disabilities have an equal opportunity to participate in, or enjoy the benefits of, the Contractor's covered services, programs, and activities.
- iii. The Contractor shall provide interpretive services and make member information available in the following alternative formats: Braille, audio format, large print (no less than 20 point font), and accessible electronic format (such as a data CD). In determining what types of auxiliary aids and services are necessary, the Contractor shall give "primary consideration" to the individual's request of a particular auxiliary aid or service.
- iv. Auxiliary aids and services include, but are not limited to:
  - 1. Qualified interpreters on-site or through VRI services; note takers; real-time computer-aided transcription services; written materials; exchange of written notes; telephone handset amplifiers; assistive listening devices; assistive listening systems; telephones compatible with hearing aids; closed caption decoders; open and closed captioning, including real-time captioning; voice, text, and video-based telecommunication products and systems, text telephones (TTYs), videophones, captioned telephones, or equally effective telecommunications devices; videotext displays; accessible information and communication technology; or other effective methods of making aurally delivered information available to individuals who are deaf or hard of hearing.
  - 2. Qualified readers; taped texts; audio recordings; Braille materials and displays; screen reader software; magnification software; optical readers; secondary auditory programs; large print materials (no less than 20 point font); accessible information and communication technology; or other effective methods of making visually delivered materials available to individuals who are blind or have low vision.
- v. When providing interpretive services, the Contractor shall use qualified interpreters to interpret for an individual with a disability, whether through a remote interpreting service or an on-site appearance. A qualified interpreter for an individual with a disability is an interpreter who: 1) adheres to generally accepted interpreter ethics principals, including client

confidentiality; and 2) is able to interpret effectively, accurately, and impartially, both receptively and expressively, using any necessary specialized vocabulary, terminology, and phraseology. For an individual with a disability, qualified interpreters can include, for example, sign language interpreters, oral translators (individuals who represent or spell in the characters of another alphabet), and cued language translators (individuals who represent or spell by using a small number of handshapes).

- vi. If a Contractor provides a qualified interpreter for an individual with a disability through VRI services, the Contractor shall provide real-time, full-motion video and audio over a dedicated high-speed, wide-bandwidth video connection or wireless connection that delivers high-quality video images that do not produce lags, choppy, blurry, or grainy images, or irregular pauses in communication; a sharply delineated image that is large enough to display the interpreter's face, arms, hands, and fingers, and the participating individual's face, arms, hands, and fingers, regardless of body position; a clear, audible transmission of voices; and adequate training to users of the technology and other involved individuals so that they may quickly and efficiently set up and operate the VRI.
- vii. The Contractor shall not require an individual with a disability to provide their own interpreter. The Contractor is also prohibited from relying on an adult or minor child accompanying an individual with a disability to interpret or facilitate communication except when: 1) there is an emergency involving an imminent threat to the safety or welfare of the individual or the public and a qualified interpreter is not immediately available; or, 2) the individual with a disability specifically requests that an accompanying adult interpret or facilitate communication, the accompanying adult agrees to provide that assistance, and reliance on that accompanying adult for that assistance is appropriate under the circumstances. Prior to using a family member, friend, or, in an emergency only, a minor child as an interpreter for an individual with a disability, the Contractor shall first inform the individual that they have the right to free interpreter services and second, ensure that the use of such an interpreter will not compromise the effectiveness of services or violate the individual's confidentiality. The Contractor shall ensure that the refusal of free interpreter services and the individual's request to use a family member, friend, or a minor child as an interpreter is documented.
- viii. The Contractor shall make reasonable modifications to policies, practices, or procedures when such modifications are necessary to avoid discrimination based on disability.

S. Discrimination Grievances

- a. The Contractor shall designate a Discrimination Grievance Coordinator who is responsible for ensuring compliance with federal and state nondiscrimination requirements and investigating Discrimination Grievances related to any action that would be prohibited by, or out of compliance with, federal or state nondiscrimination law.
- b. The Contractor shall adopt Discrimination Grievance procedures that ensure the prompt and equitable resolution of discrimination-related complaints. The Contractor shall not require a beneficiary to file a Discrimination Grievance with the Contractor before filing the grievance directly with DHCS Office of Civil Rights and the U.S. Health and Human Services Office for Civil Rights.
- c. The Discrimination Grievance Coordinator shall be available to:
  - i. Answer questions and provide appropriate assistance to the Contractor staff and members regarding the Contractor's state and federal nondiscrimination legal obligations.
  - ii. Advise the Contractor about nondiscrimination best practices and accommodating persons with disabilities.
  - iii. Investigate and process any Americans with Disabilities Act, Section 504 of the Rehabilitation Act, Section 1557 of the Affordable Care Act, and/or Government Code section 11135 grievances received by the Contractor.
- d. The Contractor shall comply with the following discrimination grievances reporting requirements.
  - i. Within 10 calendar days of mailing a Discrimination Grievance resolution letter to a beneficiary, the Contractor shall submit detailed information regarding the grievance to DHCS Office of Civil Rights' designated Discrimination Grievance email box. The Contractor shall submit the following detailed information in a secure format to [DHCS.DiscriminationGrievances@dhcs.ca.gov](mailto:DHCS.DiscriminationGrievances@dhcs.ca.gov) :
    1. The original complaint;

2. The provider's or other accused party's response to the grievance;
3. Contact information for the Contractor's personnel responsible for the Contractor's investigation and response to the grievance;
4. Contact information for the beneficiary filing the grievance and for the provider or other accused party that is the subject of the grievance;
5. All correspondence with the beneficiary regarding the grievance, including, but not limited to, the Discrimination Grievance acknowledgment and resolution letter(s) sent to the beneficiary; and
6. The results of the Contractor's investigation, copies of any corrective action taken, and any other information that is relevant to the allegation(s) of discrimination.

#### T. Grievance Process

Effective January 1, 2023, the Contractor shall establish and comply a Beneficiary Grievance and Appeals Process, and Notice of Adverse Benefit Determination (NOABD) provisions in accordance with the requirements set forth in BHIN 22-070.

**EXHIBIT F**  
**CONTRACT FOR BEHAVIORAL HEALTH SERVICES**  
**BUSINESS ASSOCIATE AGREEMENT**

**1. General Provisions and Recitals.**

**A.** All terms used, but not otherwise defined below herein, have the same meaning as in the Health Insurance Portability and Accountability Act of 1996 (“HIPAA”), the Health Information Technology for Economic and Clinical Health Act (“HITECH”), and their implementing regulations at 45 CFR Parts 160 through 165 (“HIPAA regulations”) (collectively along with state law privacy rules as “HIPAA laws”) as they may exist now or be hereafter amended.

**B.** A business associate relationship under the HIPAA laws between Contractor and County arises to the extent that Contractor performs, or delegates to subcontractors to perform, functions or activities on behalf of County under the Agreement.

**C.** County wishes to disclose to Contractor certain information pursuant to the terms of the Agreement, some of which may constitute Protected Health Information (“PHI”), as defined by the HIPAA laws, to be used or disclosed in the course of providing services and activities pursuant to, and as set forth, in the Agreement.

**D.** The parties intend to protect the privacy and provide for the security of PHI that may be created, received, maintained, transmitted, used, or disclosed pursuant to the Agreement in compliance with the applicable standards, implementation specifications, and requirements of the HIPAA laws.

**E.** The HIPAA Privacy and Security rules apply to Contractor in the same manner as they apply to County. Contractor agrees therefore to be in compliance at all times with the terms of this Business Associate Agreement and the applicable standards, implementation specifications, and requirements of the Privacy and the Security rules with respect to PHI and electronic PHI created, received, maintained, transmitted, used, or disclosed pursuant to the Agreement.

**2. Definitions.**

**A.** “Administrative Safeguards” are administrative actions, and policies and procedures, to manage the selection, development, implementation, and maintenance of security measures to protect electronic PHI and to manage the conduct of Contractor’s workforce in relation to the protection of that information.

**B.** “Agent” shall have the meaning as determined in accordance with the federal common law of agency.

**C.** “Breach” means the acquisition, access, use, or disclosure of PHI in a manner not permitted under the HIPAA laws which compromise the security or privacy of the PHI.

**(1)** Breach excludes:

(a) Any unintentional acquisition, access, or use of PHI by a workforce member or person acting under the authority of Contractor or County, if such acquisition, access, or use was made in good faith and within the scope of authority and does not result in further use or disclosure in a manner not permitted under the Privacy Rule.

(b) Any inadvertent disclosure of PHI by a person who is authorized to access protected health information at the County or the Contractor, to another person authorized to access protected health information at the County, the Contractor, other covered entity or business associate, that has not been used or disclosed except in compliance with law.

(c) A disclosure of PHI where Contractor or County has a good faith belief that an unauthorized person to whom the disclosure was made would not reasonably have been able to retain such information.

(2) Except as provided in paragraph (a) of this definition, an acquisition, access, use, or disclosure of PHI in a manner not permitted under the HIPAA Privacy Rule is presumed to be a breach unless Contractor demonstrates that there is a low probability that the PHI has been compromised based on a risk assessment of at least the following factors:

(a) The nature and extent of the PHI involved, including the types of identifiers and the likelihood of re-identification;

(b) The unauthorized person who used the PHI or to whom the disclosure was made;

(c) Whether the PHI was actually acquired or viewed; and

(d) The extent to which the risk to the PHI has been mitigated.

**D.** “County PHI” means either: (1) PHI disclosed by County to Contractor; or (2) PHI created, received, maintained, or transmitted by Contractor pursuant to executing its obligations under the Contract.

**E.** “Individual” shall have the meaning given to such term under the HIPAA Privacy Rule in 45 CFR § 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR § 164.502(g).

**F.** “Minimum Necessary” shall mean the Privacy Rule Standards in 45 CFR §164.502(b) and §164.514(d)(1).

**G.** “Physical Safeguards” are physical measures, policies, and procedures to protect Contractor’s electronic information systems and related buildings and equipment, from natural and environmental hazards, and unauthorized intrusion required by the HIPAA laws.

**H.** "Secretary" shall mean the Secretary of the Department of Health and Human Services or his or her designee.

### **3. Obligations and Activities of Contractor as a Business Associate.**

**A.** Contractor agrees not to use or further disclose County PHI other than as permitted or

required by this Business Associate Agreement or as required by law.

**B.** Contractor agrees to use appropriate safeguards and other legally required safeguards to prevent use or disclosure of County PHI other than as provided for by this Business Associate Agreement.

**C.** Contractor agrees to comply with the HIPAA Security Rule at Subpart C of 45 CFR Part 164 with respect to electronic County PHI.

**D.** Contractor agrees to mitigate, to the extent practicable, any harmful effect that is known to Contractor of a Use or Disclosure of County PHI by Contractor in violation of the requirements of this Business Associate Agreement or HIPAA laws.

**E.** Contractor shall ensure that any Subcontractors that create, receive, maintain, or transmit PHI on behalf of Contractor agree to the same restrictions and conditions that apply through this Business Associate Agreement to Contractor with respect to such information.

**F.** Contractor agrees to provide access, within ten (10) calendar days of receipt of a written request by County, to PHI in a Designated Record Set, to County or, as directed by County, to an Individual in order to meet the requirements under 45 CFR § 164.524 or any other provision of the HIPAA laws.

**G.** Contractor agrees to make any amendment(s) to PHI in a Designated Record Set that County directs or agrees to pursuant to 45 CFR § 164.526 at the request of County or an Individual, within fifteen (15) calendar days of receipt of said request by County. Contractor agrees to notify County in writing no later than ten (10) calendar days after said amendment is completed.

**H.** Contractor agrees to make internal practices, books, and records, including policies and procedures, relating to the use and disclosure of PHI received from, or created or received by Contractor on behalf of, County available to County and the Secretary in a time and manner as determined by County or as designated by the Secretary for purposes of the Secretary determining County's compliance with the HIPAA laws.

**I.** Contractor agrees to document any Disclosures of County PHI that Contractor creates, receives, maintains, or transmits on behalf of County, and to make information related to such Disclosures available as would be required for County to respond to a request by an Individual for an accounting of Disclosures of PHI in accordance with 45 CFR § 164.528.

**J.** Contractor agrees to provide County or an Individual, as directed by County, in a time and manner to be determined by County, any information collected in accordance with the Agreement, in order to permit County to respond to a request by an Individual for an accounting of Disclosures of PHI in accordance with the HIPAA laws.

**K.** Contractor agrees that to the extent Contractor carries out County's obligation under the HIPAA laws Contractor will comply with the requirements of the HIPAA laws that apply to County in the performance of such obligation.

**L.** Contractor shall honor all restrictions consistent with 45 C.F.R. §164.522 that the County or the Individual makes the Contractor aware of, including the Individual's right to restrict certain disclosures of PHI to a health plan where the individual pays out of pocket in full for the healthcare item or service, in accordance with HITECH Act Section 13405(a).

**M.** Contractor shall train and use reasonable measures to ensure compliance with the requirements of this Business Associate Agreement by employees who assist in the performance of functions or activities on behalf of County under this Contract and use or disclose protected information; and discipline employees who intentionally violate any provisions.

**N.** Contractor agrees to report to County immediately any Use or Disclosure of PHI not provided for by this Business Associate Agreement of which Contractor becomes aware. Contractor must report to County Breaches of County PHI in accordance with the HIPAA laws.

**O.** Contractor shall notify County within twenty-four (24) hours of discovering any Security Incident, including all data Breaches or compromises of County PHI, however, both parties agree to a delay in the notification if so advised by a law enforcement official pursuant to 45 CFR § 164.412.

(1) A Breach shall be treated as discovered by Contractor as of the first day on which such Breach is known to Contractor or, by exercising reasonable diligence, would have been known to Contractor.

(2) Contractor shall be deemed to have knowledge of a Breach, if the Breach is known, or by exercising reasonable diligence would have known, to any person who is an employee, officer, or other Agent of Contractor, as determined by federal or state common law of agency.

(3) Contractor's initial notification shall be oral and followed by written notification within 24 hours of the oral notification.

(4) Oral notification shall be made to the HIPAA Privacy Officer Jessica McGill. Written notification shall be sent to the following address:

HIPAA Privacy Officer  
Attn: Jessica McGill  
270 County Hospital Road Suite 109  
Quincy, CA 95971  
Or by Email at: Jmcgill@pcbh.services

(5) Contractor's notification shall include, to the extent possible:

(a) The identification of each Individual whose County PHI has been, or is reasonably believed by Contractor to have been, accessed, acquired, used, or disclosed during the Breach;

(b) Any other information that County is required to include in the notification to Individual under 45 CFR §164.404 (c) at the time Contractor is required to notify County or promptly thereafter as this information becomes available, even after the regulatory sixty (60) day period set forth in 45 CFR § 164.410 (b) has elapsed, including:

(i) A brief description of what happened, including the date of the

Breach and the date of the discovery of the Breach, if known;

(ii) A description of the types of County PHI that were involved in the Breach (such as whether full name, social security number, date of birth, home address, account number, diagnosis, disability code, or other types of information were involved);

(iii) Any steps Individuals should take to protect themselves from potential harm resulting from the Breach;

(iv) A brief description of what Contractor is doing to investigate the Breach, to mitigate harm to Individuals, and to protect against any future Breaches; and

(v) Contact procedures for Individuals to ask questions or learn additional information, which shall include a toll-free telephone number, an e-mail address, web site, or postal address.

**P.** County may require Contractor to provide notice to the Individual as required in 45 CFR § 164.404, if it is reasonable to do so under the circumstances, at the sole discretion of the County.

**Q.** In the event that Contractor is responsible for a Breach of County PHI in violation of the HIPAA Privacy Rule, Contractor shall have the burden of demonstrating that Contractor made all notifications to County consistent with Paragraph O and as required by the Breach notification regulations, or, in the alternative, that the acquisition, access, use, or disclosure of PHI did not constitute a Breach.

**R.** Contractor shall maintain documentation of all required notifications to County of a Breach or its risk assessment under 45 CFR § 164.402 to demonstrate that a Breach did not occur.

**S.** Contractor shall provide County all specific and pertinent information about the Breach, including the information listed above, if not yet provided, to permit County to meet its notification obligations under Subpart D of 45 CFR Part 164 as soon as practicable, but in no event later than ten (10) calendar days after Contractor's initial notice of the Breach to County.

**T.** Contractor shall continue to provide all additional pertinent information about the Breach to County as it may become available, in reporting increments of five (5) business days after the last report to County. Contractor shall also respond in good faith to any reasonable requests for further information, or follow-up information after report to County, when such request is made by County.

**U.** Contractor shall bear all expense or other costs associated with the Breach and shall reimburse County for all expenses County incurs in addressing the Breach and consequences thereof, including costs of investigation, notification, remediation, documentation or other costs associated with addressing the Breach.

**V.** Contractor shall train and use effective measures to ensure compliance with the requirements of this Exhibit by employees who assist in the performance of functions or activities on behalf of County under this Contract and use or disclose protected information; and discipline employees who intentionally or repeatedly violate any provisions.

**W.** Contractor will notify the county when beneficiaries who reside in the county are referred to and receive treatment from an out-of-county provider.

**4. Permitted Use and Disclosure by Contractor.**

**A.** Contractor may use or further disclose County PHI as necessary to perform functions, activities, or services for, or on behalf of, County as specified in the Agreement, provided that such use or Disclosure would not violate the HIPAA Privacy Rule if done by County.

**(1)** Contractor may use County PHI, if necessary, for the proper management and administration of Contractor or to carry out legal responsibilities of Contractor.

**(2)** Contractor may disclose County PHI for the proper management and administration of Contractor or to carry out the legal responsibilities of Contractor, if:

**(a)** The Disclosure is required by law; or

**(b)** Contractor obtains reasonable assurances from the person to whom the PHI is disclosed that it will be held confidentially and used or further disclosed only as required by law or for the purposes for which it was disclosed to the person and the person immediately notifies Contractor of any instance of which it is aware in which the confidentiality of the information has been breached.

**(3)** Contractor may use or further disclose County PHI to provide Data Aggregation services relating to the Health Care Operations of Contractor.

**B.** Contractor shall make Uses, Disclosures, and requests for County PHI consistent with the Minimum Necessary principle as defined herein.

**C.** Contractor may use or disclose County PHI as required by law.

**5. Obligations of County.**

**A.** County shall notify Contractor of any limitation(s) in County's notice of privacy practices in accordance with 45 CFR § 164.520, to the extent that such limitation may affect Contractor's Use or Disclosure of PHI.

**B.** County shall notify Contractor of any changes in, or revocation of, the permission by an Individual to use or disclose his or her PHI, to the extent that such changes may affect Contractor's Use or Disclosure of PHI.

**C.** County shall notify Contractor of any restriction to the Use or Disclosure of PHI that County has agreed to in accordance with 45 CFR § 164.522, to the extent that such restriction may affect Contractor's Use or Disclosure of PHI.

**D.** County shall not request Contractor to use or disclose PHI in any manner that would not be permissible under the HIPAA Privacy Rule if done by County.

**6. Business Associate Termination.**

- A.** Upon County's knowledge of a material breach or violation by Contractor of the requirements of this Business Associate Agreement, County shall:
- (1)** Provide an opportunity for Contractor to cure the material breach or end the violation within thirty (30) business days; or
  - (2)** Have the discretion to unilaterally and immediately terminate the Agreement, if Contractor is unwilling or unable to cure the material breach or end the violation within (30) calendar days.
- B.** Upon termination of the Agreement, Contractor shall either destroy or return to County all PHI Contractor received from County or Contractor created, maintained, or received on behalf of County in conformity with the HIPAA Privacy Rule.
- (1)** This provision shall apply to all PHI that is in the possession of Subcontractors or Agents of Contractor.
  - (2)** Contractor shall retain no copies of the PHI.
  - (3)** In the event that Contractor determines that returning or destroying the PHI is not feasible, Contractor shall provide to County notification of the conditions that make return or destruction infeasible. Upon determination by County that return or destruction of PHI is infeasible, Contractor shall extend the protections of this Business Associate Agreement to such PHI and limit further Uses and Disclosures of such PHI to those purposes that make the return or destruction infeasible, for as long as Contractor maintains such PHI.
- C.** The obligations of this Business Associate Agreement shall survive the termination of the Contract.



**PLUMAS COUNTY  
AGRICULTURE/WEIGHTS & MEASURES  
DEPARTMENT  
MEMORANDUM**

---

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Margaret Bailey, Agricultural Standards Management Analyst I  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to sign an agreement between Plumas County Department of Agriculture and CDFA Pest Detection; effective July 1 2024; not to exceed \$7,308.00; approved as to form by County Counsel.

---

**Recommendation:**

Approve and authorize Chair to sign an agreement between Plumas County Department of Agriculture and CDFA Pest Detection; effective July 1 2024; not to exceed \$7,308.00; approved as to form by County Counsel.

**Background and Discussion:**

I am recommending the Board approve the execution of reimbursement Agreement number 24-0132-028-SF for County to perform exotic pest detection trapping and authorizing the Chair of the Board, Greg Hagwood, to sign the in the amount of \$7,308.00. This Agreement covers the period July 1, 2024, through June 30, 2025, and is for partial reimbursement of the Pest Detection program administered by the Plumas-Sierra Department of Agriculture/ Weights & Measures.

The Agreement states that Plumas County will provide services for placing and servicing traps for the detection of exotic insect pests which are considered hazardous to agriculture and to the economy of California. Those insect pests may include but are not limited to Spongy Moth, Japanese Beetle, European Pine Shoot Moth, and other invasive exotic pests. This Agreement includes the delimitation work associated with the detection of one or more life stages of the above target pests in a county.

**Action:**

Approve and authorize Chair to sign an agreement between Plumas County Department of Agriculture and CDFA Pest Detection; effective July 1 2024; not to exceed \$7,308.00; approved as to form by County Counsel.

**Fiscal Impact:**

none

**Attachments:**

1. Agreement 24-0132-028-SF

**COOPERATIVE AGREEMENT  
SIGNATURE PAGE**

|                       |
|-----------------------|
| AGREEMENT NUMBER      |
| <b>24-0132-028-SF</b> |

- This Agreement is entered into between the State Agency and the Recipient named below:  
STATE AGENCY'S NAME  
**CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)**  
RECIPIENT'S NAME  
**COUNTY OF PLUMAS**
- The Agreement Term is: July 1, 2024 through June 30, 2025
- The maximum amount of this Agreement is: \$7,308.00
- The parties agree to comply with the terms and conditions of the following exhibits and attachments which are by this reference made a part of the Agreement:

|   |           |
|---|-----------|
| Exhibit A: Prime Award Information<br>Recipient and Project Information | 2 Page(s) |
| Exhibit B: General Terms and Conditions                                 | 5 Page(s) |
| Exhibit C: Payment and Budget Provisions                                | 2 Page(s) |
| Exhibit D: Federal Terms and Conditions                                 | 3 Page(s) |

Attachments: Scope of Work and Budget

**IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.**

**RECIPIENT**

RECIPIENT'S NAME (*Organization's Legal Name*)  
**COUNTY OF PLUMAS**

|   |             |
|---|-------------|
| BY ( <i>Authorized Signature</i> )<br> | DATE SIGNED |
|---|-------------|

PRINTED NAME AND TITLE OF PERSON SIGNING  
Greg Hagwood, Chair of the Board of Supervisors

ADDRESS  
208 Fairgrounds Road, Quincy, CA 95971-9462

**STATE OF CALIFORNIA**

AGENCY NAME  
**CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE (CDFA)**

|   |             |
|---|-------------|
| BY ( <i>Authorized Signature</i> )<br> | DATE SIGNED |
|---|-------------|

PRINTED NAME AND TITLE OF PERSON SIGNING  
ANDREA PERKINS, STAFF SERVICES MANAGER I, OFFICE OF GRANTS ADMINISTRATION

ADDRESS  
1220 N STREET, ROOM 120  
SACRAMENTO, CA 95814

LB

**EXHIBIT A**

**PRIME AWARD INFORMATION**

|  |   |
|--|---|
| Federal Agency:  | USDA-APHIS-PPQ  |
| Federal Award Identification Number:                             | AP24PPQFO000C116  |
| Federal Award Date:  | May 21, 2024  |
| Catalog of Federal Domestic Assistance Number (CFDA) and Name:   | 10.025<br>Plant and Animal Disease, Pest Control, and Animal Care |
| Amount Awarded to CDFA:  | \$400,000.00  |
| Effective Dates for CDFA:  | July 1, 2024 through June 30, 2025                                |
| Federal Award to State Agency is Research & Development (Yes/No) | No  |

**RECIPIENT AND PROJECT INFORMATION**

1. CDFA hereby awards an Agreement to the Recipient for the project described herein:  
Grant recipient will perform exotic pest detection trapping to prevent the introduction and spread of an injurious insect that would threaten the economic importance of the agriculture food supply grown in California.

Project Title: Detection Trapping

2. The Managers for this Agreement are:

| <b>FOR CDFA:</b> |  | <b>FOR RECIPIENT:</b> |                                |
|------------------|--|-----------------------|--------------------------------|
| Name:            | Joanna Fisher                              | Name:                 | Willo Vieira                   |
| Division/Branch: | PHPPS / Pest Detection, Emergency Projects | Organization:         | County of Plumas               |
| Address:         | 1220 N Street                              | Address:              | 208 Fairgrounds Road           |
| City/State/Zip:  | Sacramento, CA 95814                       | City/State/Zip:       | Quincy, CA 95971-9462          |
| Phone:           | 916-202-0879                               | Phone:                | 530-283-6365                   |
| Email Address:   | joanna.fisher@cdfa.ca.gov                  | Email Address:        | willovieira@countyofplumas.com |

3. The Grant Administrative Contacts for this Agreement are:

| <b>FOR CDFA:</b> |  | <b>FOR RECIPIENT:</b> |                                   |
|------------------|--|-----------------------|-----------------------------------|
| Name:            | Moosa Anwer                                | Name:                 | Margaret Bailey                   |
| Division/Branch: | PHPPS / Pest Detection, Emergency Projects | Organization:         | County of Plumas                  |
| Address:         | 1220 N Street                              | Address:              | 208 Fairgrounds Road              |
| City/State/Zip:  | Sacramento, CA 95814                       | City/State/Zip:       | Quincy, CA 95971                  |
| Phone:           | 916-539-8300                               | Phone:                | 530-283-6365                      |
| Email Address:   | moosa.anwer@cdfa.ca.gov                    | Email Address:        | margaretbailey@countyofplumas.com |

|  |
|--|
| <b>FISCAL CONTACT FOR RECIPIENT<br/>(if different from above):</b> |
| Name:  |
| Organization:  |
| Address:   |
| City/State/Zip:  |
| Phone:   |
| Email Address:   |

**4. RECIPIENT: Please check appropriate box below:**

Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other R&D activities and where such activities are not included in the instruction function.

This award  does  does not support R&D.

**5.** For a detailed description of activities to be performed and duties, see Scope of Work and Budget.

## EXHIBIT B

### GENERAL TERMS AND CONDITIONS

#### 1. Approval

This Agreement is of no force or effect until signed by both parties. The Recipient may not invoice for activities performed prior to the commencement date or completed after the termination date of this Agreement.

#### 2. Agreement Execution

Unless otherwise prohibited by state law, regulation, or Department or Recipient policy, the parties agree that an electronic copy of a signed Agreement, or an electronically signed Agreement, has the same force and legal effect as an Agreement executed with an original ink signature. The term "electronic copy of a signed Agreement" refers to a transmission by facsimile, electronic mail, or other electronic means of a copy of an original signed Agreement in a portable document format. The term "electronically signed Agreement" means an Agreement that is executed by applying an electronic signature using technology approved by all parties.

#### 3. Assignment

This Agreement is not assignable by the Recipient, either in whole or in part, without the prior consent of the CDFA Agreement Manager or designee in the form of a formal written amendment.

#### 4. Governing Law

This Agreement is governed by and will be interpreted in accordance with all applicable State and Federal laws.

#### 5. State and Federal Law

It is the responsibility of the Recipient to know and understand which State, Federal, and local laws, regulations, and ordinances are applicable to this Agreement and the Project, as described in Exhibit A. The Recipient shall be responsible for observing and complying with all applicable State and Federal laws and regulations. Failure to comply may constitute a material breach.

#### 6. Recipient Commitments

The Recipient accepts and agrees to comply with all terms, provisions, conditions and commitments of the Agreement, including all incorporated documents, and to fulfill all assurances, declarations, representations, and statements made by the Recipient in the application, documents, amendments, and communications in support of its request for funding.

#### 7. Performance and Assurances

The Recipient agrees to faithfully and expeditiously perform or cause to be performed all Project work as described in the Scope of Work, and to apply grant funds awarded in this Agreement only to allowable Project costs.

#### 8. Mutual Liability

Parties shall, to the extent allowed by law, each be individually liable for any and all claims, losses, causes of action, judgments, damages, and expenses to the extent directly caused by their officers, agents, or employees.

#### 9. Unenforceable Provision

In the event that any provision of this Agreement is unenforceable or held to be unenforceable, the parties agree that all other provisions of this Agreement shall remain operative and binding.

## **10. Contractors/Consultants**

The Recipient, and the agents and employees of Recipient, in the performance of this Agreement, are not officers, employees, or agents of the CDFA. The Recipient's obligation to pay its Contractors/Consultants is an independent obligation from the CDFA's obligation to make payments to the Recipient. Recipient agrees to comply with all applicable State and local laws and regulations during the term of this Agreement. The Recipient is responsible to ensure that any/all contractors/consultants it engages to carry out activities under this Agreement shall have the proper licenses/certificates required in their respective disciplines. The Contractors/Consultants shall not affect the Recipient's overall responsibility for the management of the project, and the Recipient shall reserve sufficient rights and control to enable it to fulfill its responsibilities under this Agreement.

## **11. Non-Discrimination Clause**

The Recipient agrees that during the performance of this Agreement, it will not discriminate, harass, or allow harassment or discrimination against any employee or applicant for employment based on race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, genetic information, marital status, sex, gender, gender identity, gender expression, age, sexual orientation, or military and veteran status. The Recipient agrees to require the same of all contractors and consultants retained to carry out the activities under this Agreement.

The Recipient agrees that during the performance of this Agreement, the evaluation and treatment of its employees and applicants for employment are free from discrimination and harassment. The Recipient will comply with the provisions of the Fair Employment and Housing Act (Government Code section 12990 *et seq.*) and the applicable regulations promulgated there under (California Code of Regulations, Title 2, section 10000 *et seq.*). The applicable regulations of the Fair Employment and Housing Council implementing Government Code section 12990 (a-f), set forth in Division 4.1 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. The Recipient will give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining unit or other Agreement. The Recipient must include the nondiscrimination and compliance provisions of this clause in all subcontracts to perform work under this Agreement.

The Recipient agrees to require the same of all contractors and consultants retained to carry out activities under this Agreement.

## **12. Excise Tax**

The State of California is exempt from federal excise taxes and no payment will be made for any taxes levied on employees' wages. The CDFA will pay for any applicable State of California or local sales or use taxes on the services rendered or equipment or parts supplied pursuant to this Agreement. California may pay any applicable sales and use tax imposed by another State.

## **13. Disputes**

The Recipient must continue with the responsibilities under this Agreement during any dispute. In the event of a dispute, the Recipient must file a "Notice of Dispute" with the CDFA Agreement Manager, identified in Exhibit A, or designee within ten (10) calendar days of discovery of the problem. The Notice of Dispute must contain the Agreement number. Within ten (10) calendar days of receipt of the Notice of Dispute, the CDFA Agreement Manager or designee must meet with the Recipient for the purpose of resolving the dispute. In the event of a dispute, the language contained within this Agreement prevails.

#### **14. Termination for Convenience**

This Agreement may be terminated by either party upon written notice. Notice of termination must be delivered to the other party at least thirty (30) calendar days prior to the intended date of termination. Notice of termination does not nullify obligations already incurred prior to the date of termination. In the event of Termination for Convenience of this Agreement by CDFA, CDFA must pay all responsible costs and non-cancellable obligations incurred by the Recipient as of the date of termination.

#### **15. Termination for Cause**

Either party may terminate this Agreement for cause in the event of a material breach of this Agreement, provided that the non-breaching party provides written notice of the material breach. If the breach is not cured to the satisfaction of the non-breaching party, this Agreement shall automatically terminate and the CDFA shall reimburse the Recipient for all documented costs incurred up to the date of the notice of termination, including all non-cancellable obligations. Timelines associated with notice and curing of material breaches shall be consistent with the timelines outlined in paragraph 17.

#### **16. Acceptable Failure to Perform**

The Recipient shall not be liable for any failure to perform as required by this Agreement, to the extent such failure to perform is caused by any of the following: labor disturbances or disputes of any kind, accidents, the inability to obtain any required government approval to proceed, civil disorders, acts of aggression, acts of God, energy or other conservation measures, failure of utilities, mechanical breakdowns, materials shortages, disease, pandemics, or similar occurrences.

#### **17. Breach**

The parties may be in material breach under this Agreement if they fail to comply with any term of this Agreement, or a party determines that the other party is not implementing the Project in accordance with the provisions of this Agreement, or that a party has failed in any other respect to comply with the provisions of this Agreement. In the event of a material breach, the party identifying the breach shall provide a Notice of Material Breach to the breaching party within fifteen (15) calendar days upon discovery of breach. The breaching party shall have fifteen (15) calendar days from receipt of the notice to notify how it intends to cure the breach. Upon receipt of the proposed cure, the non-breaching party has fifteen (15) days to accept or reject the proposed cure. Upon the non-breaching party's approval of the cure, the breaching party has thirty (30) days to implement the cure. If the breaching party fails to cure the breach within thirty (30) days of the non-breaching party's approval of the cure, the non-breaching party may take the following respective actions:

- A. CDFA may suspend payments;
- B. CDFA may demand repayment of all funding;
- C. Either party may terminate the Agreement
- D. CDFA may debar Recipient; or
- E. Either party may take any other action deemed necessary to recover costs.

The non-breaching party shall send a Notice of Failure to Cure Material Breach upon its decision to carry out any of these actions. These actions are effective upon issuance of the Notice of Failure to Cure Material Breach, unless the Recipient appeals a Notice of Failure to Cure Material Breach, in which case the effective date falls on the issuance of a final decision on the appeal.

Where CDFA notifies the Recipient of its decision to demand repayment pursuant to this paragraph, the funds that are subject to the demand shall be repaid immediately. CDFA may consider the Recipient's refusal to repay the requested disbursed amount a material breach.

A Notification of Failure to Cure Material Breach may be appealed to CDFA. The appeal must be post marked within ten (10) calendar days of the date the Recipient received the Notice of Failure to Cure

and addressed to the CDFA Legal Office of Hearing and Appeals or emailed to [CDFA.LegalOffice@cdfa.ca.gov](mailto:CDFA.LegalOffice@cdfa.ca.gov).

California Department of Food and Agriculture  
Legal Office of Hearing and Appeals  
1220 N Street  
Sacramento, CA 95814

All notices, communications, and appeals described in this paragraph must be received in writing to be considered timely.

If CDFA notifies the Recipient of its decision to withhold the entire funding amount from the Recipient pursuant to this paragraph, this Agreement shall terminate upon receipt of such notice by the Recipient and CDFA shall no longer be required to provide funds under this Agreement and the Agreement shall no longer be binding on either party.

**18. Publicity and Acknowledgement**

The Recipient agrees that it will acknowledge CDFA's support whenever projects funded, in whole or in part, by this Agreement are publicized in any news media, brochures, publications, audiovisuals, presentations or other types of promotional material and in accordance with the Grant Procedures Manual if incorporated by reference and attachment to the Agreement. The Recipients may not use the CDFA logo.

**19. News Releases/Public Conferences**

The Recipient agrees to notify the CDFA in writing at least two (2) business days before any news releases or public conferences are initiated by the Recipient or its Contractors/Consultants regarding the project described in the Attachments, Scope of Work and Budget and any project results.

**20. Scope of Work and Budget Changes**

Changes to the Scope of Work, Budget, or the Project term, must be requested in writing to CDFA Grant Administrative Contact no less than thirty (30) days prior to the requested implementation date. Any changes to the Scope of Work and Budget are subject to CDFA approval and, at its discretion, CDFA may choose to accept or deny any changes. If accepted and after negotiations are concluded, the agreed upon changes will be made and become part of this Agreement. CDFA will respond in writing within ten (10) business days as to whether the proposed changes are accepted.

**21. Reporting Requirements**

The Recipient agrees to comply with all reporting requirements specified in Scope of Work and/or Grant Procedures Manual if incorporated by reference to this Agreement as an attachment.

**22. Equipment**

Purchase of equipment not included in the approved Budget requires prior approval. The Recipient must comply with state requirements regarding the use, maintenance, disposition, and reporting of equipment as contained in CCR, Title 3, Division 1, Chapter 5, sections 303, 311, 324.1 and 324.2.

**23. Closeout**

The Agreement will be closed out after the completion of the Project or project term, receipt and approval of the final invoice and final report, and resolution of any performance or compliance issues.

**24. Confidential and Public Records**

The Recipient and CDFA understand that each party may come into possession of information and/or data which may be deemed confidential or proprietary by the person or organization furnishing the information or data. Such information or data may be subject to disclosure under the California Public Records Act or the Public Contract Code. To the extent allowed by law, CDFA determines whether

the information is releasable. Each party agrees to maintain such information as confidential and notify the other party of any requests for release of the information.

**25. Amendments**

Changes to funding amount or Agreement term require an amendment and must be requested in writing to the CDFA Agreement Manager or designee no later than sixty (60) calendar days prior to the requested implementation date. Amendments are subject to CDFA approval, and, at its discretion, may choose to accept or deny these changes. No amendments are possible if the Agreement is expired.

**26. Executive Order N-6-22 Russia Sanctions**

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate agreements with, and to refrain from entering any new agreements with, individuals or entities that are determined to be a target of Economic Sanctions. Accordingly, should the State determine Recipient is a target of Economic Sanctions or is conducting prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide Recipient advance written notice of such termination, allowing Recipient at least 30 calendar days to provide a written response. Termination shall be at the sole discretion of the State.

**EXHIBIT C**  
**PAYMENT AND BUDGET PROVISIONS**

**1. Invoicing and Payment**

- A. For activities satisfactorily rendered and performed according to the attached Scope of Work and Budget, and upon receipt and approval of the invoices, CDFA agrees to reimburse the Recipient for actual allowable expenditures incurred in accordance with the rates specified herein, which is attached hereto and made a part of this Agreement.
- B. Invoices must include the Agreement Number, performance period, type of activities performed in accordance with this Agreement, and when applicable, a breakdown of the costs of parts and materials, labor charges, and any other relevant information required to ensure proper invoices are submitted for payment.
- C. Unless stated in the Scope of Work, quarterly invoices must be submitted to the CDFA Administrative Contact, within thirty (30) calendar days after the end of each quarter in which activities under this Agreement were performed.
- D. Unless stated in the Scope of Work, a final invoice will be submitted for payment no more than thirty (30) calendar days following the expiration date of this Agreement, or after project is complete, whichever comes first. The final invoice must be clearly marked "Final Invoice" thus indicating that all payment obligations of the CDFA under this Agreement have ceased and that no further payments are due or outstanding.

**2. Allowable Expenses and Fiscal Documentation**

- A. The Recipient must maintain adequate documentation for expenditures of this Agreement to permit the determination of the allowability of expenditures reimbursed by CDFA under this Agreement. If CDFA cannot determine if expenditures are allowable under the terms of this Agreement because records are nonexistent or inadequate according to Generally Accepted Accounting Principles, CDFA may disallow the expenditures.
- B. If mileage is a reimbursable expense, using a privately-owned vehicle will be at the standard mileage rate established by the United States (U.S.) Internal Revenue Service (IRS) and in effect at the time of travel. The standard mileage rate in effect at the time of travel can be found on IRS's website regardless of funding source/type.
- C. If domestic travel is a reimbursable expense, receipts must be maintained to support the claimed expenditures. The maximum rates allowable for travel within California are those established by the California Department of Human Resources (CalHR). The maximum rates allowable for domestic travel outside of California are those established by the United States General Services Administration (GSA).
- D. If foreign travel is a reimbursable expense, receipts must be maintained to support the claimed expenditures. The maximum rates allowable are those established in a per diem supplement to Section 925, Department of State Standardized Regulations.
- E. The Recipient will maintain and have available, upon request by CDFA, all financial records and documentation pertaining to this Agreement. These records and documentation will be kept for three (3) years after completion of the Agreement period or until final resolution of any performance/compliance review concerns or litigation claims.

**3. Prompt Payment Clause**

Payment will be made in accordance with, and within the time specified in, California Government Code Title 1, Division 3.6, Part 3, Chapter 4.5, commencing with Section 927 - The California Prompt Payment Act.

**4. Budget Contingency Clause**

If funding for any fiscal year is reduced or deleted for purposes of this program, the CDFA has the option to either cancel this Agreement with no liability occurring to the CDFA or offer to amend the Agreement to reflect the reduced amount.

## EXHIBIT D

### FEDERAL TERMS AND CONDITIONS

The Recipient and recipients of any subawards under this award, agree to comply with all applicable requirements of all Federal laws, executive orders, regulations, and policies governing this program, including but not limited to 2 CFR 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards. For-profit organizations will be subject to 48 CFR Subpart 31. Recipients are responsible for identifying the federal regulations appropriate to their organization, consistently applying cost principles and ensuring contractors or consultants comply with applicable federal regulations.

#### 1. Civil Rights

The Recipient must comply with civil rights and nondiscrimination standards pursuant to the following:

- A. Civil Rights Act, 42 USC 2000, as implemented at 28 CFR Part 42;
- B. Age Discrimination Act, 42 USC 6101, as implemented at 45 CFR Part 90;
- C. Age Discrimination in Employment Act, 29 USC 621, as implemented at 29 CFR Part 1625;
- D. Title IX of the Education Amendments of 1972, 20 USC 1681, as implemented at 45 CFR Part 86;
- E. Section 504 of the Rehabilitation Act, 29 USC 791, as implemented at 28 CFR Part 41;
- F. Executive Order (EO) 11246; and
- G. Americans with Disabilities Act, (PL 101-366).

#### 2. Labor Standards

The Recipient must comply with labor standards pursuant to the following:

- A. Fair Labor Standards Act, 29 USC 207, as implemented at 29 CFR Part 500-899;
- B. Davis-Bacon Act, 40 USC 3141-3148, as implemented at 29 CFR Parts 1, 3, 5, and 7; and
- C. Contract Work Hours and Safety Standards Act, 40 USC 3701, as implemented at 29 CFR Part 5.

#### 3. Environmental Standards

The Recipient must comply with environmental standards pursuant to the following:

- A. Institution of environmental quality control measures under the National Environmental Policy Act of 1969 (PL 91-190) and EO 11514 as implemented at 7 CFR Part 1b;
- B. Notification of violating facilities pursuant to EO 11738;
- C. Protection of wetlands pursuant to EO 11990;
- D. Evaluation of flood hazards in floodplains in accordance with EO 11988;
- E. Assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 USC §§1451 *et seq.*);
- F. Conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176 (c) of the Clean Air Act of 1955, as amended (42 USC §§7401 *et seq.*);
- G. Protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (PL 93-523); and,
- H. Protection of endangered species under the Endangered Species Act of 1973, as amended (PL 93-205).

#### 4. Drug-Free Environment

The Recipient must comply with drug-free environment standards pursuant to §5151-5610 of the Drug-Free Workplace Act of 1988, as implemented by 2 CFR 421.

#### 5. Restrictions on Lobbying and Political Activities

The Recipient must comply with lobbying restriction standards pursuant to the Limitations on Use of Appropriated Funds to Influence Certain Federal Contracting and Financial Transactions, 31 USC 1352, as implemented at 2 CFR 418.

**6. Officials Not to Benefit**

The Recipient must ensure that no member of Congress be admitted to any share or part of this Agreement or to any benefit arising from it, in accordance with 41 USC 22.

**7. Trafficking in Persons**

The Recipient must comply with the provisions in 2 CFR Part 175, prohibiting trafficking in persons.

**8. Intergovernmental Review**

The Recipient must comply with intergovernmental review standards pursuant to the following:

- A. Executive Order 12372, as implemented at 2 CFR 415; and
- B. The Intergovernmental Cooperation Act of 1968, 31 USC 6501.

**9. Confidentiality**

The Recipient must comply with confidentiality standards pursuant to the following:

- A. Freedom of Information Act, 5 USC 552, as implemented at 7 CFR Part 1; and
- B. Privacy Act, 5 USC 552 (a).

**10. Conservation in Procurement**

The Recipient must comply with procurement standards pursuant to the Resource Conservation and Recovery Act, 42 USC 6962 and EO 12873, as implemented at 40 CFR Part 247.

**11. Debarment, Suspension, Criminal or Civil Convictions**

The Recipient and its principals must comply with debarment and suspension standards pursuant to the EO 12549, as implemented at 2 CFR 180 and 2 CFR 417.

The Recipient must provide immediate written notice to CDFA if at any time it learns that this certification was erroneous when made or has become erroneous by reason of changed circumstances and must require recipients of lower-tier covered transactions under this Agreement to similarly certify pursuant to EO 12549, as implemented by 2 CFR 180 and 2 CFR 417.

See [www.sam.gov](http://www.sam.gov) to determine debarment and suspension status.

**12. Crimes and Prohibited Activities**

The Recipient must comply with crimes and prohibited activities standards pursuant to the following:

- A. Anti-Kickback (Copeland) Act, as implemented at 29 CFR Part 3.1;
- B. False Claims Act, 31 USC 3729; and
- C. Program Fraud Civil Remedies Act, 31 USC 3801-3812.

**13. Biosafety in Laboratories**

The Recipient must comply with laboratory biosafety standards pursuant to the following the *Biosafety in Microbiological and Biomedical Laboratories*, published jointly by the Centers for Disease Control and the National Institutes of Health.

**14. Conflicts of Interest**

The Recipient must comply with the conflict of interest standards pursuant to 2 CFR 400.2.

**15. Inventions, Patents, Copyrights and Project Results**

A. The Recipient must comply with invention and patent standards pursuant to the following:

- 1. Patent Rights in Inventions Made with Federal Assistance, 35 USC 202-204, as implemented at 37 CFR Part 401 (Bayh-Dole Act and the Technology Transfer Commercialization Act of 2000) to ensure that inventions made are used in a manner to promote free competition and enterprise without unduly encumbering future research and discovery.
- 2. The Plant Variety Protection Act, 7 USC 2321 *et seq.*

- B. The Recipient may retain title to any invention conceived of or first actually reduced to practice using Federal funds provided Recipient does the following:
1. Reports all subject inventions to CDFA;
  2. Makes efforts to commercialize the subject invention through patent or licensing;
  3. Formally acknowledges the Federal government's support in all patents that arise from the subject invention; and
  4. Formally grants the Federal government and CDFA a limited use license to the subject invention.
- C. The Recipient may copyright any publications, data, or other copyrightable works developed using Federal funds provided it provides the Federal government and CDFA a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use the material, and agrees that the Federal government and CDFA may do so in cooperation with other public agencies.
- D. The Recipient agrees that the results of this project may be published by the Federal government, CDFA or appropriate contractors or cooperators as mutually agreed.

**16. Care and Use of Laboratory Animals**

The Recipient must comply with the care and use of laboratory animal standards pursuant to the following:

- A. Animal Welfare Act, 7 USC 2131, as implemented at 9 CFR, Sub Chapter A, Parts 1-4; and
- B. Marine Mammal Protection Act, 16 USC 1361-1407.

**17. Fly America Act**

The Recipient must comply with the Fly America Act (49 USC 40118) as implemented at 41 CFR 301-10.131 to 301-10.143.

**18. Motor Vehicle Safety**

The Recipient must comply with seat belt use standards pursuant to the following:

- A. Highway Safety Act of 1966 as amended (23 USC 402-403);
- B. Occupational Safety and Health Act of 1970 as amended (29 USC 668);
- C. Federal Property and Administrative Services Act of 1949 as amended (40 USC §101 *et seq.*)
- D. Increasing Seat Belt Use in the United States (EO 13043).
- E. Federal Leadership on Reducing Text Messaging While Driving (EO 13513).

**19. Records Retention and Accessibility**

The Recipient and its contractors must comply with the procedures and requirements regarding record retention and accessibility as contained in 2 CFR 200.333 – 200.337.

**20. All Other Federal Laws**

The Recipient must comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

## SCOPE OF WORK

### **AGREEMENT SPECIFICATIONS FOR STATE-COUNTY INSECT PEST DETECTION TRAPPING**

**Fiscal Year 2024 - 2025**

**Effective Agreement Period: July 1, 2024 through June 30, 2025**

#### **Pest Detection County Agreement Attachments Index:**

1. Attachment A - Financial Plans
2. Attachment B – Pest Detection Trapping Guidelines
3. Attachment C – Commitment Form 60-221
4. Attachment D – Quality Control Plant Protocols
5. Attachment E – PEIR Management Practices and Mitigation Measures for Trapping
6. Attachment F – Tiering Strategy Checklist (if applicable)
7. Attachment G – Budget and Survey Quick Guide
8. Attachment H – Invoice Template

#### **I. The California Department of Food and Agriculture (CDFA) shall:**

- A. Provide the attachments for the Financial Plans, Commitment Form 60-221, Quality Control Plant Protocols, PEIR Management Practices and Mitigation Measures for Trapping, Tiering Strategy Checklist, Budget and Survey Quick Guide, and Invoice templates following CDFA form instructions.
- B. Provide all fruit fly, spongy moth, and Japanese beetle traps, trap parts and lures.
- C. Provide technical assistance and training to county agricultural commissioner personnel on the use of traps and detection procedures.
- D. Assist with and review the county's trapping programs annually for the purpose of establishing and approving the Commitment Form 60-221 (Attachment C).
- E. Provide county trappers with trapping guidelines.
  - Provide the Insect Trapping Guide (ITG) at: [www.cdfa.ca.gov/go/ITG](http://www.cdfa.ca.gov/go/ITG).
  - Provide county specific pest detection trapping guidelines (Attachment B), expanding on the ITG in this pest detection agreement.
  - For additional activity guidelines, see:  
<https://phpps.cdfa.ca.gov/PDEP/PDF/Detection2020-22/AdditionalCountySurveyTargets2023Final.pdf>
- F. Provide annual training programs for county trapping supervisors and trappers as needed.

- G. Provide quality control (QC) of the county trapping program via inspections and QC plants. The CDFA will use the current county Quality Control Planting (QCP) protocol (Attachment D) to conduct inspections on county trapping programs. The QCP protocol is also available from the CDFA District Entomologist.
- H. Contract an outside contractor who will dispose of Dibrom® treated wicks according to California Environmental Protection Agency (CalEPA) guidelines.
- I. Provide training on management practices as they relate to the CDFA's Statewide Pest Prevention Program Final Programmatic Environmental Impact Report (PEIR) at least one week prior to any covered activity occurring.
- J. Provide training in the use of CalTrap.
- K. Provide reimbursement for CalTrap data conversion, iPads and accessories, data plans, and insurance.
- L. Provide reimbursement of allowable expenses listed on the executed county cooperative agreement financial plans.
- M. Provide guidance and clarification on the use of Report 1 from the online County Monthly Reporting (CMR) system.

**II. The County Agricultural Commissioner shall:**

- A. Complete and submit financial plans (Attachment A), Commitment Form 60-221 (Attachment C), and Tiering Strategy Checklist (Attachment F, if applicable), following the CDFA form instructions. These documents must be submitted and approved by CDFA prior to payment of the first invoice.
- B. Ensure the full county costs of the programs are provided on the financial plans. This is 100% of the county costs to complete the requested activities of this agreement. Please note that the full county costs will not necessarily be fully reimbursable by the CDFA. The total reimbursable cost by the CDFA is notated on the financial plans when submitted for execution. This information will also be provided to the counties for their records.
- C. Hire and train county personnel as needed.
- D. Provide and maintain county trapping vehicles.
- E. Ensure that county supervisors and trapping personnel attend training provided by the CDFA District Entomologists.
- F. Ensure that all trapping activities conform to the current version of the ITG.

1. Ensure that a copy of the current version of the ITG is kept in each county trapper's vehicle for reference.
  2. Should there be a discrepancy between the Scope of Work or the enclosed Pest Detection Trapping Guidelines (Attachment B) and the ITG, the Scope of Work and Pest Detection Trapping Guidelines must supersede the ITG.
- G. Place and service the specified number of each trap type as indicated on the Trapping Hours Worksheet and Commitment Form 60-221 (Attachment C).
- H. Ensure that all traps are properly identified with a unique trap number and accurately reflect servicing, baiting, and rebaiting dates. The unique trap numbering system is based upon the Statewide Trapping Grid, referenced here <http://maps.cdfa.ca.gov/TrapBooks/MapBookHelp.pdf> for software needs, links to the Map Books and GIS layers, and contacts for assistance.
1. The naming convention for the grid system is alphanumeric. Columns are Alpha (A – UW) and rows are Numeric (001 – 656). The grid name is the combination of column and row names. Naming starts in the northwest corner of the state and runs through the southeast. The remainder of the trap number consists of the quint or subgrid, trap type, and an intra-quint or intra-subgrid designation if more than one trap of that type is present or it is otherwise needed to track a trap that moves between quints. For example, trap EV241-S-OF1 is in grid EV241, south quint, trap type is oriental fruit fly, and it is designated as number “1” OF trap within that quint.
  2. Ensure that the unique trap number is placed properly on all traps, along with accurate placement, servicing, baiting, and rebaiting dates, as appropriate. Requirements for the various trap types are as follows.
    - a. Jackson trap – full trap number and servicing and rebaiting dates on outside.
    - b. Jackson trap insert – full trap number, placement date, and trapper's initials on non-sticky side.
    - c. Delta trap – full trap number, servicing and rebaiting dates, and trapper's initials on outside.
    - d. Japanese beetle trap – full trap number and servicing and rebaiting dates on calendar card in cup of trap.
    - e. Champ™ trap – full trap number, servicing dates, and trapper's initials on the top fold.
    - f. Yellow panel trap – full trap number, placement date, and trapper's initials on white backside when placing; note servicing dates on outside non-sticky margins.
    - g. McPhail trap – full trap number and servicing dates on calendar card.

- I. Ensure that all sticky traps (i.e., Jackson, ChamP™, yellow panel, and SM) inspected and removed from the field shall be screened for suspects a second time at the trapping office by a supervisor or other qualified staff before disposal. This should occur daily, but in any event must be done within a week of removal from the field.
- J. Ensure that all suspect sterilized fruit flies (non-QC plants) from areas where such flies are not being released are brought to the attention of the CDFA District Entomologist and sent to the Plant Pest Diagnostic Center (PPDC) in Sacramento with an accompanying Pest and Damage Record (PDR). The PPDC is located at:

CDFA – Plant Pest Diagnostic Center  
3294 Meadowview Road  
Sacramento, CA 95832

- K. Ensure that all county commitment traps are placed, serviced, maintained, and removed following the state trapping guides and that all data collected from these traps also follows the state trapping guides.
- L. All counties generating Dibrom® treated wicks from methyl eugenol and cue-lure baited traps shall possess a Hazardous Waste Permanent State (HWPS) ID Number issued by the CalEPA, Department of Toxic Substance Control (DTSC) and shall possess a Certified Unified Program Agency (CUPA) permit from the applicable local CUPA agency. Counties will dispose of this hazardous waste using the PD/EP hazardous waste disposal contractor in accordance with CalEPA regulations and requirements.
- M. Ensure that all activities are performed following the CDFA's management practices and any necessary mitigation measures as required and consistent with the CDFA's PEIR Management Practices and Mitigation Measures (Attachment E). A summarized list of pertinent practices and measures is attached. Complete the Tiering Strategy Checklist (Attachment F) prior to conducting trapping activities and mark any management practices and mitigation measures as required for each specific activity. The checklist, descriptions of the CDFA's management practices, and mitigation measures are found in PEIR Appendix C (PEIR, Appendix C, at [http://www.cdfa.ca.gov/plant/peir/docs/final/Volume-3\\_Appendices\\_B-G.pdf](http://www.cdfa.ca.gov/plant/peir/docs/final/Volume-3_Appendices_B-G.pdf)), Mitigation Reporting Program at [http://www.cdfa.ca.gov/plant/peir/docs/final/Volume-4\\_Appendices\\_H-P.pdf](http://www.cdfa.ca.gov/plant/peir/docs/final/Volume-4_Appendices_H-P.pdf), and Findings of Fact at <http://www.cdfa.ca.gov/plant/peir/docs/final/Findings-of-Fact-and-Overriding-Considerations.pdf>. Complete the enclosed Tiering Strategy checklist templates for trapping for the core program by inserting Project Leader and County name where indicated by quote marks, and by inserting County number and name where indicated in the electronic file name. Submit each completed checklist along with the agreement. When the agreement ends, the County dates and signs a copy of each Tiering Strategy Checklist and sends that copy to the Invoice Team at [cdfa.phpps\\_pdepb\\_county\\_invoices@cdfa.ca.gov](mailto:cdfa.phpps_pdepb_county_invoices@cdfa.ca.gov).

- N. Maintain a Daily Trapping Summary (DTS) Form 60-210 for each trapper. This form must be completed daily, signed by the individual who performed the work and submitted to the trapping supervisor. The current DTS (i.e., the DTS completed the day prior to a QC inspection) must be available for immediate review by the CDFA District Entomologist or designee conducting the QC inspection. All DTS forms must be kept on file by the county for the CDFA Audits Office for three years. This form is available from the District Entomologist.
- O. Complete a monthly Report 1 through the online CMR, documenting all traps deployed, added, removed, and serviced during the month. A servicing is an inspection of the trap for the presence of the target pest. Relocations are considered trap servicings. Do not count trap relocations as “removed” and then “added.” The form must be filled out and submitted online prior to submitting the monthly invoice. The Report 1 is found at:  
<https://secure.cdfa.ca.gov/egov/crs/login.aspx>
- P. Provide one set of trapping records for all traps. This set must be in the form of either the "Trap Book" or electronic records, shall indicate the exact trap location using a site map and all information regarding trap placement, servicing, baiting, relocation and removal.
- Q. Attend trainings on the use of the CDFA's CalTrap system. Participate in Data Conversion in one of three ways: 1) Manual data entry into the CalTrap system (login information will be provided upon confirmation that the county will be performing the data conversion); or 2) Bulk upload – enter data into an Excel spreadsheet; or 3) the CDFA will enter the data. Reference the CalTrap website at [www.caltrap-info.com](http://www.caltrap-info.com) for additional information about the project.
  - a. Participate in implementation of CalTrap when it becomes operational for your county. Counties that have completed the data conversion should plan for using CalTrap in Fiscal Year 2023-2024.
- R. Maintain an inventory of known host sites either in the trap book or electronic records. The inventory shall be organized by square mile, contain the addresses of host properties traceable to the nearest cross street, and indicate all known hosts on that property. The inventory shall be updated yearly. CalTrap or the multiple trap card system will suffice for this inventory. This inventory must be available for the trapper to use in the field daily.
- S. Allow the CDFA personnel and/or federal officers to perform QC inspections on all county trap lines, including any county commitment trap lines. Also, follow any recommendations to address problems revealed through quality control inspections.
- T. Allow the CDFA personnel and/or federal officers to accompany trappers and/or supervisors in the field. This will be credited as field training for county personnel.

- U. Submit an electronic invoice (Attachment H) monthly to the Invoice Team at [cdfa.phpps\\_pdepb\\_county\\_invoices@cdfa.ca.gov](mailto:cdfa.phpps_pdepb_county_invoices@cdfa.ca.gov). The counties must use the provided invoice.
1. Submit monthly invoices 30 days after the last date the work was completed.
  2. Reimbursement of the monthly invoice will not occur unless the Report 1 is completed and submitted.
  3. All invoice charges for reimbursement must match expenses listed on the executed county Financial Plans. All expenses listed on a monthly invoice, must be itemized, and kept for three years in county records in the event of an audit (federal or state). Any expense that is not listed in the Financial Plan is considered unauthorized and will not be reimbursed by the CDFA. A Budget and Survey Quick Guide (Attachment G) shows the total reimbursement cost CDFA must pay. Any cost over CDFA's reimbursable cost will not be paid. The Budget and Survey Quick Guide (Attachment G) can be used to assist in monthly invoicing.
  4. The Invoice Template provided with the county cooperative agreement must be used and must contain the following:
    - i. County name
    - ii. Remit to address
    - iii. Date of submittal
    - iv. Invoice number
    - v. Agreement name
    - vi. Agreement number
    - vii. Billing period
    - viii. If revised, date revised invoice was submitted
    - ix. The number of hours worked claimed on the invoice must match those documented on the Report 1.
    - x. Invoices file names must follow the standard naming convention detailed below:

County Name, Month of Service (ex: JUN, NOV, APR, FEB, etc.), Year of Service (last two digits 2023=23), Program Activity (ex: PD, ADD, CT, PD/ADD, PD/DELIM), Full Agreement #.

Example: TulareJUN23PD20-1034-000-SF
  5. Invoice amendments should be named using the same invoice naming convention, with the incorporation of 'REV' at the end. Amendments include invoice revisions due to adding/removing funds, adjusting any information in the invoice.

Example: TulareJUN23PD20-1034-000-SF REV

Pest Detection County Agreement Scope of Work  
Agreement Period July 1, 2024 – June 30, 2025

6. All invoices, including invoice amendments, must be received within 120 days following the expiration date of the agreement. Invoices received more than 120 days after expiration of the agreement will not be paid.
7. Please submit the invoice as a PDF file, making sure the file does not have dark highlights. A low-resolution PDF file or dark highlights may make the numbers illegible and the invoice unacceptable to the CDFA Financial Services Branch. The invoice will be returned to the county for an updated invoice.
8. Payment will be made monthly, in arrears, upon receipt of the Report 1 and approval of the invoice.
9. Please note that the CDFA cannot reimburse for more than the total executed agreement amount. If funds have been exhausted, it is recommended to continue sending monthly invoices as this can be useful information for future county budget needs and cost allocations.

California Department of Food and Agriculture  
Pest Detection County Agreements  
Core Japanese Beetle Financial Plan  
FY 2024/2025  
July 1, 2024 - June 30, 2025  
Plumas-Sierra County

Attachment A

| <b>A. Personnel Services - Japanese Beetle (JB)</b>  |                      |                   |                      |                           |
|--|----------------------|-------------------|----------------------|---------------------------|
|  |                      |                   |                      | <b>Billable Hours</b>     |
| Detection Trapping Hours <i>(Total hours pulled from the Personnel Work Sheet)</i>             |                      |                   |                      | 8.71                      |
| Non-Detection Trapping Hours <i>(Total hours pulled from Personnel Cost Work Sheet)</i>        |                      |                   |                      | 1.50                      |
| <b>Total Hours:</b>  |                      |                   |                      | 10.21                     |
| <b>Subtotal Personnel Cost:</b>  |                      |                   |                      | \$290.73                  |
| <b>Overhead: 10%</b>   |                      |                   |                      | \$29.07                   |
| <b>Total Personnel Cost:</b>   |                      |                   |                      | \$319.80                  |
| <b>B. Supplies</b> <i>(Itemized such as trapping poles, office &amp; field supplies, etc.)</i> |                      |                   |                      |                           |
| Item 1   |                      |                   |                      | \$0.00                    |
| <b>Total Supplies Cost:</b>  |                      |                   |                      | \$0.00                    |
| <b>C. Other Items of Expense</b> <i>(Communications, IT Services, Subcontractor, etc.)</i>     |                      |                   |                      |                           |
| Item 1   |                      |                   |                      | \$0.00                    |
| <b>Total Other Items of Expense Cost:</b>  |                      |                   |                      | \$0.00                    |
| <b>D. Mileage</b>  |                      |                   |                      |                           |
|  | <b># of Vehicles</b> | <b>Est. Miles</b> | <b>Mileage Rates</b> | <b>Total Mileage Cost</b> |
| County Vehicles  | 1.0                  | 74.0              | 0.670                | \$49.58                   |
| State Vehicles   | 0.0                  | 0.0               | 0.000                | \$0.00                    |
| Rental Vehicles  | 0.0                  | 0.0               | 0.000                | \$0.00                    |
| <b>Total Mileage Cost:</b>   |                      |                   |                      | \$49.58                   |

|                       |                 |
|-----------------------|-----------------|
| <b>Total JB Cost:</b> | <b>\$370.00</b> |
|-----------------------|-----------------|

|  |                 |
|--|-----------------|
| <b>Total Agreement Amount CDFA will reimburse for Core Japanese Beetle Cost:</b> | <b>\$196.00</b> |
|--|-----------------|

California Department of Food and Agriculture  
 Pest Detection County Agreements  
 Core Japanese Beetle Personnel Worksheet  
 FY 2024/2025  
 July 1, 2024 - June 30, 2025  
 Plumas-Sierra County

Attachment A

| Personnel Costs - Japanese Beetle (JB) |             |                       |                   |                                   |                 |
|--|-------------|-----------------------|-------------------|-----------------------------------|-----------------|
| Position Title                         | Hourly Wage | Hourly Benefit Amount | Total Hourly Rate | Total Billable Hours to be Worked | Total Cost      |
| <b>Detection Positions</b>             |             |                       |                   |                                   |                 |
| Seasonal Trapper                       | \$22.50     | \$1.72                | \$24.22           | 8.71                              | \$210.96        |
| <b>Detection Total:</b>                |             |                       |                   | <b>8.71</b>                       | <b>\$210.96</b> |
| THWS                                   |             |                       |                   | 8.71                              |                 |
| <b>Non-Detection Positions</b>         |             |                       |                   |                                   |                 |
| Deputy Agricultural Commissioner       | \$31.14     | \$22.04               | \$53.18           | 1.50                              | \$79.77         |
| <b>Non-Detection Total:</b>            |             |                       |                   | <b>1.50</b>                       | <b>\$79.77</b>  |
| <b>Total JB Personnel Cost:</b>        |             |                       |                   |                                   | <b>\$290.73</b> |

Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, etc.

**COMMENT:** Non-Detection staff time spent processing specimens, second review of all traps, support, conference calls, meetings, public relations, etc. General management & clerical type duties, training, quality control, time keeping, invoicing, etc. Time allotted for data entry, tracking gps coordinates, and weekly reporting.

California Department of Food and Agriculture  
Pest Detection County Agreements  
Core Spongy Moth Financial Plan  
FY 2024/2025  
July 1, 2024 - June 30, 2025  
Plumas-Sierra County

Attachment A

| <b>A. Personnel Services - Spongy Moth (SM)</b>  |               |            |               |                    |
|--|---------------|------------|---------------|--------------------|
|  |               |            |               | Billable Hours     |
| Detection Trapping Hours <i>(Total hours pulled from the Personnel Work Sheet)</i>             |               |            |               | 276.74             |
| Non-Detection Trapping Hours <i>(Total hours pulled from Personnel Cost Work Sheet)</i>        |               |            |               | 60.50              |
| <b>Total Hours:</b>  |               |            |               | <b>337.24</b>      |
| <b>Subtotal Personnel Cost:</b>  |               |            |               | <b>\$9,924.67</b>  |
| <b>Overhead: 10%</b>   |               |            |               | <b>\$992.47</b>    |
| <b>Total Personnel Cost:</b>   |               |            |               | <b>\$10,917.14</b> |
| <b>B. Supplies</b> <i>(Itemized such as trapping poles, office &amp; field supplies, etc.)</i> |               |            |               |                    |
| Stapler  |               |            |               | \$25.00            |
| Staples  |               |            |               | \$20.00            |
| <b>Total Supplies Cost:</b>  |               |            |               | <b>\$45.00</b>     |
| <b>C. Other Items of Expense</b> <i>(Communications, IT Services, Subcontractor, etc.)</i>     |               |            |               |                    |
| Item 1   |               |            |               | \$0.00             |
| <b>Total Other Items of Expense Cost:</b>  |               |            |               | <b>\$0.00</b>      |
| <b>D. Mileage</b>  |               |            |               |                    |
|  | # of Vehicles | Est. Miles | Mileage Rates | Total Mileage Cost |
| County Vehicles  | 1.0           | 3,406.0    | 0.670         | \$2,282.02         |
| State Vehicles   | 0.0           | 0.0        | 0.000         | \$0.00             |
| Rental Vehicles  | 0.0           | 0.0        | 0.000         | \$0.00             |
| <b>Total Mileage Cost:</b>   |               |            |               | <b>\$2,282.02</b>  |

|                       |                    |
|-----------------------|--------------------|
| <b>Total SM Cost:</b> | <b>\$13,245.00</b> |
|-----------------------|--------------------|

|   |                   |
|---|-------------------|
| Total Agreement Amount CDFA will reimburse for Core Spongy Moth Cost: | <b>\$7,112.00</b> |
|---|-------------------|

California Department of Food and Agriculture  
Pest Detection County Agreements  
Core Spongy Moth Personnel Worksheet  
FY 2024/2025  
July 1, 2024 - June 30, 2025  
Plumas-Sierra County

Attachment A

| Personnel Costs - Spongy Moth (SM) |             |                       |                   |                                   |                   |
|------------------------------------|-------------|-----------------------|-------------------|-----------------------------------|-------------------|
| Position Title                     | Hourly Wage | Hourly Benefit Amount | Total Hourly Rate | Total Billable Hours to be Worked | Total Cost        |
| <b>Detection Positions</b>         |             |                       |                   |                                   |                   |
| Seasonal Trapper                   | \$22.50     | \$1.72                | \$24.22           | 276.74                            | \$6,702.64        |
| <b>Detection Total:</b>            |             |                       |                   | <b>276.74</b>                     | <b>\$6,702.64</b> |
|                                    |             |                       |                   | <b>THWS</b>                       | <b>276.74</b>     |
| <b>Non-Detection Positions</b>     |             |                       |                   |                                   |                   |
| Management Analyst                 | \$23.99     | \$10.04               | \$34.03           | 2.00                              | \$68.06           |
| Agricultural Commissioner          | \$58.84     | \$15.81               | \$74.65           | 2.00                              | \$149.30          |
| Deputy Agricultural Commissioner   | \$31.14     | \$22.04               | \$53.18           | 56.50                             | \$3,004.67        |
| <b>Non-Detection Total:</b>        |             |                       |                   | <b>60.50</b>                      | <b>\$3,222.03</b> |
| <b>Total SM Personnel Cost:</b>    |             |                       |                   |                                   | <b>\$9,924.67</b> |

Salary rates subject to change due to changes in labor contracts program modifications, cost-of-living adjustments, step increases, classification series, fringe benefits, etc.

**COMMENT:** Non-Detection staff time spent processing specimens, second review of all traps, support, conference calls, meetings, public relations, etc. General management & clerical type duties, training, quality control, time keeping, invoicing, etc. Time allotted for data entry, tracking gps coordinates, and weekly reporting.

State of California  
 Department of Food and Agriculture  
 Plant Health and Pest Prevention Services  
 Pest Detection/Emergency Projects

County: Plumas-Sierra  
 Fiscal Year: 2024-2025

TRAPPING HOURS/YEAR WORKSHEET

**TRAPPING SEASON for CORE PROGRAM**

Table 1

| Trap Type | Jan | Feb               | Mar | Apr | May | Jun                 | Jul | Aug | Sep                | Oct | Nov | Dec |
|-----------|-----|-------------------|-----|-----|-----|---------------------|-----|-----|--------------------|-----|-----|-----|
| SM        |     |                   |     |     | 2   | 2                   | 2   | 2   |                    |     |     |     |
| JB        |     |                   |     |     | 2   | 2                   | 2   | 2   |                    |     |     |     |
|           | 4   | weekly servicings |     |     | 2   | biweekly servicings |     | 1   | monthly servicings |     |     |     |

Table 2 B: SM and JB

| Trap Type | # of traps | x | serv/year | = | serv/year/trap |
|-----------|------------|---|-----------|---|----------------|
| SM        | 130.00     | x | 8.67      | = | 1,127.10       |
| JB        | 4.00       | x | 8.67      | = | 34.68          |
| Total:    |            |   |           |   | 1,161.78       |

NOTE: serv/year. Insert figure from Servicings per Year sheet, 66\_223A. For visual/sampling, enter # of visits per site.

Table 3 B: SM and JB

|           | Servicings/year |   | Avg traps serve/hr | = | Hours/year |          | Hours/year plus 10% |
|-----------|-----------------|---|--------------------|---|------------|----------|---------------------|
| SM TOTAL: | 1,127           | ÷ | 4.48               | = | 251.58     | x1.1(10% | 276.74              |
|           | (A)             |   | (B)                |   | (C)        |          | (D)                 |
| JB TOTAL: | 35              | ÷ | 4.38               | = | 7.92       | x1.1(10% | 8.71                |
|           | (A)             |   | (B)                |   | (C)        |          | (D)                 |

- B = Average # of traps serviced per hour - figure entered by person completing work sheet.
- C = Hours/year - calculated electronically.
- D = Hours/year plus 10% - calculated electronically. "D" represents the billable hours for the trapper(s) in the field and is applied to the work plan in the "Detection" section. In addition to the detection trapper hours, the financial plans also cover non-detection (supervisor, administrative, etc.) hours.

Form 66-223

**PEST DETECTION TRAPPING GUIDELINES (#3)**

**Spongy Moth and Japanese Beetle only, North and Fresno District, 3 months**

1. Place all traps, except spongy moth (SM) and Japanese beetle (JB) (see below), beginning on the season start date (versus two weeks prior to the season start date). Remove traps at the last servicing for the season so that all traps have been removed at the end of the season (versus the two weeks after the season).
2. Place SM and JB traps beginning on or prior to the season start date (normally June 1). Remove all SM and JB traps after August 31, unless a different time period has been agreed upon with the District Entomologist.
3. Ensure that SM and JB traps are serviced every 14 days from July 1 through August 31, and from June 15 through June 30, unless determined otherwise by the CDFA District Entomologist and noted on the Trapping Hours Worksheet (THWS) and Commitment Form (60-221).
4. Place and service any other traps or conduct any surveys as included on the THWS and Commitment Form. Follow additional activity guidelines posted at: <https://phpps.cdfa.ca.gov/PDEP/PDF/Detection2020-22/AdditionalCountySurveyTargets2023Final.pdf> unless other arrangements are agreed upon with PD/EP.

**PEST DETECTION/EMERGENCY PROJECTS**    **FY 24/25**

|   |                         |
|---|-------------------------|
| AGRICULTURAL COMMISSIONER<br>Willo Vieira | COUNTY<br>Plumas-Sierra |
| DETECTION SPECIALIST<br>Dax Albrecht      | DATE<br>5/9/2024        |

|   |    | Other      | Core       | TOTAL      |
|---|----|------------|------------|------------|
|   |    | COMMITMENT | COMMITMENT | COMMITMENT |
| <b>TRAPPING</b>                         |    |            |            |            |
| JACKSON TRAP - MEDFLY                   | MF | 0          | 0          | 0          |
| McPHAIL TRAP                            | MP | 0          | 0          | 0          |
| JACKSON TRAP - ORIENTAL FRUIT FLY       | OF | 0          | 0          | 0          |
| JACKSON TRAP - MELON FLY                | ML | 0          | 0          | 0          |
| CHAMP TRAP - Garden                     | CP | 0          | 0          | 0          |
| CHAMP TRAP - Rural                      | CP | 0          | 0          | 0          |
| CHAMP TRAP - Rural Residential          | CP | 0          | 0          | 0          |
| SPONGY MOTH                             | SM | 0          | 130        | 130        |
| JAPANESE BEETLE                         | JB | 0          | 4          | 4          |
| Other Traps                             |    | 0          | 0          | 0          |
|   |    | 0          | 0          | 0          |
|   |    | 0          | 0          | 0          |
|   |    | 0          | 0          | 0          |
|   |    | 0          | 0          | 0          |
|   |    | 0          | 0          | 0          |
| #                                       |    | 0          | 0          | 0          |
| <b>SPECIAL TRAPPING CONSIDERATIONS:</b> |    |            |            |            |

**CALIFORNIA DEPARTMENT OF FOOD AND AGRICULTURE  
PEST DETECTION/EMERGENCY PROJECTS**

**PROTOCOL FOR CONDUCTING QUALITY CONTROL PLANTING  
OF DETECTION TRAPPING PROGRAMS**

**January 2020**

Quality control planting (QCP) is a tool used by the California Department of Food and Agriculture (CDFA) to determine the trapper's ability to identify specific target insects that are placed inside traps in an actual trapping environment and to monitor compliance with protocols as outlined in the CDFA Insect Trapping Guide (ITG, [https://www.cdfa.ca.gov/plant/PDEP/Insect\\_Trapping\\_Guide/index.html](https://www.cdfa.ca.gov/plant/PDEP/Insect_Trapping_Guide/index.html)).

These guidelines may be revised. Should any revisions occur, County staff will be notified and provided revised guidelines prior to any changes taking effect.

**Types of Plants**

There are two types of plants: Training and General. Training plants are used to evaluate new trappers, and no more than two should occur per trapper for the duration of their employment. If two Training plants are given to the same trapper, the target pests and traps should be of different types (e.g., Medfly and Mexican fruit fly, Jackson and McPhail). All other plants are considered General plants, and are subject to the Missed Plant recommendations below.

**Frequency**

Frequent planting will ensure that all trappers have a variety of target insects planted in their traps over the course of the season. Planting may occur as often as monthly, especially for counties with five or more trappers. New trappers will be planted as soon as possible after they have started servicing traps, in order to identify and correct any issues as early as possible. All trappers in a program will be planted as equally as possible over the course of the season, so as not to unduly substantially bias planting towards one or more trappers.

**Preparation**

1. Seven target species are used in routine planting of detection and delimitation trap lines: Mediterranean fruit fly (MF), melon fly (ML), Mexican fruit fly (MX), oriental fruit fly (OF), spongy moth (SM), Japanese beetle (JB), and European grapevine moth (EGVM). Additional species may be used for specific projects.
2. Planting specimens are pre-marked as follows:
  - a. Fruit flies are fluorescent-dyed at the rearing facilities, and have the right wing clipped at the tip under the direction of the District Entomologist. These flies have also been irradiated, so their reproductive organs will show signs of sterility.
  - b. SMs and EGVMs display a red abdomen internally as the result of a red rearing diet.
  - c. JB's have a mounting-pin hole through the sternum.
3. Trap type – QCP species correlation:

| <u>TRAP</u>                    | <u>QCP</u>  |
|--------------------------------|---|
| a. McPhail, Multilure or ChamP | Any one of the target fly species: MF, ML, MX, OF |
| b. Trimedlure Jackson          | MF  |
| c. Cue-lure Jackson            | ML  |
| d. Methyl eugenol Jackson      | OF  |
| e. SM                          | SM  |
| f. JB                          | JB  |
| g. EGVM                        | EGVM  |

4. Only one specimen per trap will be planted.
5. Specimens which are the same species as that being released as part of a sterile release project will not be planted into traps either within the release area or within a one-mile buffer surrounding the release area.
6. All planting specimens will be in good condition, clearly showing distinguishing body parts.
7. Specimens are available to District Entomologists through the CDFA Statewide Trapping QC Coordinator or designee.
7. Upon receipt, the District Entomologist is responsible for their specimens' distribution, condition, proper reporting, and follow-up to any identified problems.
8. All specimens are stored in alcohol, with the exception of EGVM and SM, which are stored dry in a freezer.
9. Specimens are kept secured by being stored in locked cabinets, boxes, etc.

### Planting Procedure

1. The District Entomologist, or designee, will notify the county trapping supervisor that planting will occur within a general timeframe. All involved parties shall maintain the confidential nature of this process and must not inform trappers that planting will be performed during that timeframe. Trapping supervisors and District Entomologists should promote the concepts that planting can be performed at any time during the trapping season and that trappers should always be on the alert for targeted insects, not only when they think planting is occurring.
2. Traps to be planted will be those scheduled to be serviced within three to four working days of the planting. This will reduce the possibility of plants being destroyed while in the traps.
3. Trap address will be verified and all other identifying descriptions of that trap will be checked for accuracy.
4. The planter shall carefully place the planted insect within the trap in a manner that will not damage the insect and that will allow for accurate identification by the trapper. Flies placed on sticky traps will be placed so that one wing adheres to the adhesive on the insert, and one or both wings should be in full view. SM and EGVM will be placed so that the tops of the wings are visible, and SM may be placed under the trap lip to ensure that

the entire trap is examined. Plants on dry traps will be placed on the sticky surface in full view, and not partially covered by debris or other larger insects. Plants will not be placed in traps which are compromised and not fully functional, such as sticky traps covered by debris or other larger insects, dried out McPhails, etc.

5. Immediately after placing an insect within a trap, the planter will complete the QC Plant Form (QCPF) at the location of the planting, double-checking to make sure that all relevant information is accurate. It is recommended that photos be taken of the trap and of the QC plant as documentation.
6. Sticky traps are required to be double-checked by someone other than the trapper prior to being discarded. Therefore, it is acceptable for QC plants to be placed onto sticky traps removed from the field for discard to determine the effectiveness of the second checker when double-checking those inserts. This procedure will only be performed by the District Entomologist or designee in the presence of the trapping supervisor. If the trapping supervisor serves as the second checker, the trapping supervisor's supervisor must be notified and participate, per the above procedure. For this type of plant, the QCPF is completed with the appropriate notations and "Discard" written in the Address column.

### **Reporting**

At the end of each planting day, the planter will provide (via email, fax or in person) the completed QCPF to the county Agricultural Commissioner (or designee), the Statewide Trapping QC Coordinator, the QCP contact at PD/EP Headquarters, and the District Entomologist (if not the planter). The naming convention to be used for the report is: county number or state office initial as designated in the PDR system (e.g., Shasta County is 45, San Marcos PD/EP office is SM) - date [year (last 2 numbers) - month (2 numbers) - day] - planter's initials (e.g., rl for Ray Leclerc) - qcp (Quality Control Plant). As an example, 45200618rlqcp would be the QCP report for Shasta County on June 18, 2020 as performed by Ray Leclerc. For those counties, such as San Diego, which are partially trapped by the county and partially by one or more state offices, the county number will be used for county routes and the state office initial used for state routes.

Within two working days of the last date that planted insects should have been discovered and submitted, the trapping supervisor shall send a copy of the QCPF with the final status for each of the planted traps indicated to the District Entomologist. The District Entomologist will forward the QCPF to the Statewide Trapping QC Coordinator and to the QCP contact at PDEP Headquarters.

If any of the plants were missed, the Missed QC Plant Report shall be submitted by the trapping supervisor to the District Entomologist as soon as possible. The District Entomologist will send the information to the Statewide QC Coordinator and the QCP contact at PD/EP Headquarters within two working days of receiving all of the relevant information.

Statewide Trapping QC Coordinator:  
Daren Harris  
[Daren.Harris@cdfa.ca.gov](mailto:Daren.Harris@cdfa.ca.gov)

QCP contact at PD/EP Headquarters:  
 Daren Harris  
[Daren.Harris@cdfa.ca.gov](mailto:Daren.Harris@cdfa.ca.gov)

### **Sample Submission**

Routine QCP recoveries should not be sent to the CDFA Plant Pest Diagnostics Center (PPDC), provided that the trapping supervisor can confirm the presence of identifying QCP markings on the specimen (e.g., clipped wing, fluorescent dye, pin hole through the sternum, etc.) and the trap information matches that on the QCPF. Such recovered plants should be returned to the District Entomologist or designee, who will destroy them. It is critical that all recovered plants are returned for disposal.

In the event that the identity of the sample as a QCP is not 100% assured as outlined above, the trapping program will send the sample to the PPDC at the address below, accompanied by an electronic Pest and Damage Record (ePDR). Examples of less-than-100% assurance can include the presence of two specimens on one insert when the QCPF shows only one, the inability to confirm identifying QCP markings as described above, or discrepancy in the trap information. Such specimens shall be considered a possible wild suspect and should be submitted as a RUSH wild A-rated suspect would be submitted (see ITG). In addition, in the "Remarks" section of the ePDR, state the following: "Questionable QC Planted Insect". Include the reason for the uncertainty in this section (e.g., "Two specimens on insert, one specimen known to be a plant." or "possible plant but lacking any marked features – no clipped wing", etc.). Report any such specimens to the District Entomologist immediately.

Send suspects to: Entomology Lab  
 CDFA Plant Pest Diagnostics Center  
 3294 Meadowview Road  
 Sacramento, CA 95832-1448  
 Phone: 916-262-1100

### **Missed Plant**

Any missed plants will require the trapping supervisor to visit the subject trap location as soon as possible to determine if the plant is still in the trap and if it is in recognizable condition. A trapper who misses a plant shall be immediately retrained in target pest identification by the trapping supervisor, and will be re-planted within two weeks of the retraining session. The re-plant of a missed training plant is considered a general plant; i.e., it is not a second training plant.

In the event that the missed plant is determined by the District Entomologist to not be the fault of the trapper (e.g., plant missing from trap or plant damaged beyond recognition), this situation will be noted on the QCPF as "MNFT" (Missed Not Fault of Trapper) in the "Status" column. MNFT specimens will not be reported on the Missed QC Plant Report and do not count towards employee evaluations.

**Trappers will be recommended for removal from the trapping program if they miss non-training planted insects in the following numbers during a 12-month period, starting on the date of the first miss.**

1. **Fruit Flies or EGVM: Three (in any combination)**

**2. SM or JB: Two, or one plus any other insect (in any combination)**

Consequences of missing plants from a sticky trap that was double-checked will be reviewed and evaluated on an individual basis.

Missed training plants and MNFTs will not be counted against a program's overall percent-recovered rating.

**PEIR Management Practices (MP) and Mitigation Measures (MM)  
For Trapping**

**January 2022**

MP-SPRAY-2: Properly clean and calibrate all equipment to apply chemicals uniformly and in the correct quantities.

- Use dedicated specific equipment for specific products when appropriate.
- Ensure equipment is cleaned properly per the manufacturer's specifications and any pesticide label directions.

MP-SPRAY-3: Follow pesticide application laws and regulations, and label directions.

- Comply with Pesticide label.
- Be aware of any regulations or internal procedures before application.
- Use appropriate application methods and rates.
- Mix and load chemicals in areas where spills can be contained. Limit mixing and loading in the field.

MP-SPRAY-6: Clean equipment and dispose of rinse water per label directions.

- Rinse equipment according to manufacturer's label instructions.
- Discharge rinse water only in areas that are part of the application site or at a certified waste treatment facility.
- Dispose of surplus chemicals and containers according to label instructions.

MP-SPRAY-7: Follow appropriate product storage procedures.

- Ensure proper storage of all pesticides per label instructions.
- Ensure all pesticides removed from their original container are properly sealed for use within a service container.
- Seal all service containers within a tool box.
- Lock tool boxes when unattended.

MP-GROUND-3: Train personnel in proper use of pesticides.

- Conduct training for personnel in the safe and proper mixing, loading, and application of pesticides, in compliance with both federal and State pesticide regulations and the product label.

MP-HAZ-1: Implement a Spill Contingency Plan.

- Contain spill immediately to minimize the risk of further pesticide exposure to people, animals, and the environment.
- Be prepared to respond to pesticide spills.
- Provide clean-up of small spills (50 gallons or less) and properly dispose of residual materials. For larger spills notify the Chemical Transportation Emergency Center at 800-424-9300.
- Follow instructions for First Aid Measures as listed on the Material Safety Data Sheet.
- Call an ambulance in the event of a spill involving severe personal injury.
- Remove anyone exposed to pesticides to a safe location. If applicable, remove their clothing and wash contaminated skin with soap and water.
- Do not move a seriously injured person unless it is absolutely essential because of the risk of further injury.

- Do not leave injured or incapacitated persons until proper medical assistance arrives.
- Provide a pesticide label and/or material safety data sheet for medical personnel.
- For any spill incident, contact the California State Warning Center / Governor's Office of Emergency Services at 916-845-8911 or [warning.center@oes.ca.gov](mailto:warning.center@oes.ca.gov).
- Call the fire department and notify department personnel of the presence of pesticides for a spill involving fire, if a fire hazard exists. Eliminate all sources of ignition (electric motors, gasoline engines, or smoking) to prevent fire or explosion.
- Contact the California Highway Patrol by calling 911 for a spill occurring on a highway.
- Call local police or the county sheriff for a spill occurring off-road.
- For minor spills of 50 gallons or less:
  - Wear rubber boots, coveralls, rubber gloves, and eye protection.
  - Confine the leak or spill to the smallest area possible by using natural terrain, soil, or absorbent material.
  - Shovel contaminated material into a leak-proof container.
  - Do not hose down the area.
  - Work carefully and safely; do not hurry.
  - Dispose contaminated material in the same manner as for excess pesticides or hazardous wastes.
- For major spills of 50 gallons or more:
  - Follow the steps listed for all above and include the additional number below.
  - If the spill is too big, or uncertainty exists as to the appropriate action, notify the Chemical Transportation Emergency Center at 800-424-9300.

MP-HAZ-2: Use a safety and cleanup materials checklist.

- Follow a checklist for safety and cleanup materials to accompany mixing-loading vehicles during treatment activities, which should include the following:
  - For Safety: a first-aid kit; a fire extinguisher (516, type A-B-C), and goggles.
  - For Clean-up: one shovel, large heavy-duty plastic bags, rubber boots, disposable coveralls, water, rubber gloves, a broom and dust pan, liquid detergent, several bags of "kitty litter" or other absorbent materials.

MP-HAZ-3: Implement decontamination.

- Decontaminate paved surfaces per site specific protocols and Accidental Release Measures on the Material Safety Data Sheet.
- Shovel contaminated material into a leak-proof metal drum for final disposal.

MP-HAZ-4: Follow appropriate disposal procedures.

- Dispose all materials that have been contaminated by spillage or exposed to large volumes of pesticides, including cloth, soil, and wood that cannot be decontaminated, in the same manner as done for excess pesticides.
- Store contaminated absorbent material and materials that cannot be

decontaminated in a leak-proof container and dispose the container at a Class I landfill.

Mitigation Measure HAZ-GEN-4a: Determine Potential for Hazardous Materials Exposure.

- Before conducting any activities under the Proposed Program, CDFA staff (or the entity conducting the activity) shall determine whether the potential exists for the activity, based on its characteristics and location, to result in exposure to existing sites of hazardous materials contamination.

Mitigation Measure HAZ-GEN-4b: Conduct a Hazardous Materials Records Search before Beginning Proposed Program Activities at a Given Site.

- If exposure to hazardous materials contamination is determined to be a possibility, before conducting the activity under the Proposed Program, CDFA staff (or the entity conducting the activity) shall search the EnviroStor database to identify any area that may be on sites containing known hazardous materials. If hazardous sites are encountered, CDFA shall coordinate with the property owners and/or site managers, and regulatory agencies with jurisdiction over these sites for proper protocols to follow to protect worker health and safety. At a minimum, these protocols shall ensure that workers are not subjected to unacceptable health risk or hazards, as determined by existing regulations and standards that have been developed to protect human health.

Mitigation Measure HAZ-GEN-4c: Stop work and implement hazardous materials investigations/ remediation for contamination health risks.

- In the event that during the activity, previously unknown hazardous materials not related to the Proposed Program are encountered that may pose a health risk to those implementing Proposed Program activities, all activities will stop and CDFA (or the entity conducting the activity) shall consult the landowner and appropriate agencies to determine the extent of the hazardous material and determine what safety protocols need to be implemented to continue Proposed Program activities. At a minimum, these protocols will ensure that workers are not subjected to unacceptable health risk or hazards, as determined by existing regulations and standards that have been developed to protect human health.

Mitigation Measure HAZ-CHEM-1a: Conduct Public Information Sessions Regarding Pesticide Safety Practices.

- CDFA shall continue to work with CDPR and CACs to conduct public information sessions in the local communities where Proposed Program chemical management activities are proposed to be conducted. The focus will be on educating residents whose properties are being treated or who live in proximity to areas being treated on MPs for pesticide applications, including an emphasis on notification, signage, re-entry periods, potential adverse health effects, and how to seek proper help if an accident is suspected. As necessary, sessions will be conducted or translated in a language understood by the target audience, such as Spanish.

Mitigation Measure HAZ-CHEM-1b: Conduct Training Sessions and Prepare Educational Materials Regarding Safe Handling and Application of Pesticides.

- CDFA shall continue training sessions for its staff and contractors

regarding safe pesticide handling and application.

- In addition, for quarantine areas, CDFA shall include materials in its compliance agreements with regulated entities (e.g., growers) with information for pesticide applicators and agricultural workers regarding MPs for pesticide applications, including an emphasis on notification, signage, re-entry periods, potential adverse health effects, and how to seek proper help if an accident is suspected. A regulated entity is defined as someone who has to comply with the quarantine requirements in order to move their products outside of the regulated area. This may include but not be limited to growers, nurseries, and commodity shippers. The compliance agreements will require that regulated entities distribute these materials to applicators and workers.
- As necessary, all materials will be presented in a language understood by the target audience, such as Spanish.

Mitigation Measure HAZ-CHEM-3: Require Compliance with the Proposed Program's Authorized Chemical Application Scenarios.

- CDFA shall require Proposed Program staff and contractors to conduct chemical applications in a manner consistent with the Proposed Program's authorized chemical application scenarios, resulting in acceptable human health risk as described in Chapter 2, Proposed Program Description and the HHRA (Appendix B). Deviations from the authorized chemical application scenarios may be allowed if:
  - An evaluation is conducted pursuant to the CEQA Tiering Strategy (Appendix C), which concludes that the alternative scenario will not exceed the level of concern for any receptor; or
  - A certified industrial hygienist concludes that the alternative scenario will not result in risk exceeding the level of concern for any potential receptor, and the scenario is implemented by a licensed or certified applicator. This conclusion may be based on site-specific factors that minimize potential for exposure, absence of a particular receptor, use of additional or different PPE, or monitoring of the exposure, such as regular blood tests to ensure blood concentrations in the exposed individuals are below the risk threshold.
  - The results of the evaluation or hygienist's conclusions will be documented, along with any monitoring results.
  - CDFA will conduct training for its staff and contractors on these approaches. CDFA also will require adherence to these scenarios by including requirements in contractual agreements; such as compliance agreements (for quarantines), permits (e.g., for movement of certain materials outside quarantine areas), contracts (e.g., with CDFA contractors), or other similar means.

# Attachment 1 - Tiering Strategy Checklist

|  |  |
|--|--|
| Start Date:  | July 1, 2024   |
| Project Leader:  | Dax Albrecht   |
| Description of Activity:   | Japanese beetle traps (contain Japonilure, phenethyl propionate, eugenol, and geraniol) hung in or near host plants during the prescribed trapping season. Residents notified at time of placement.                    |
| Activity Surroundings (Residential, agriculture, mixed use, other regulated entities): | Japanese beetle trapping conducted within the whole of Plumas and Sierra Counties. Property types are various (residential, agriculture, mixed use, undeveloped) and have Japanese beetle host plants on or near them. |

**Part A**

|   | Response | Justification/Rationale   |
|---|----------|---|
| Is the proposed activity under CDFA's discretion? | Yes      | Detect Japanese beetle.   |
| Is the activity described in the PEIR?            | Yes      | (If the Response is "Partially" or "No" skip to Part C) PEIR section 3.4.20 |

**Part B**

|   |                      | Check<br>Applicable<br>Requirements |
|---|----------------------|-------------------------------------|
| <b>General Requirements</b>   |                      |                                     |
| Conduct activity as described in Chapters 2 and 3 of PEIR   |                      | ✓                                   |
| Include applicable PEIR requirements in Compliance Agreements with regulated entities, based on the activities the regulated entities may conduct in response to quarantine |                      |                                     |
| <b>Activity Site Specific Review</b>  |                      |                                     |
| <b>Database</b>   | <b>Date Reviewed</b> | <b>Mitigation If Any</b>            |
| California Natural Diversity Database   | N/A                  |                                     |
| 303(d) List of Impaired Waters  | N/A                  |                                     |
| EnviroStor Hazardous Site   | N/A                  |                                     |
|   |                      |                                     |
|   |                      |                                     |

|   | <b>Check<br/>Applicable<br/>Requirements</b> |
|---|--|
| <b>Management Practices</b>   |  |
| <b>MP-SPRAY-1:</b> Conduct a Site Assessment  |  |
| <b>MP-SPRAY-2:</b> Properly clean and calibrate all equipment to apply chemicals uniformly and in the correct quantities  | ✓  |
| <b>MP-SPRAY-3:</b> Follow pesticide application laws and regulations, and label directions  | ✓  |
| <b>MP-SPRAY-4:</b> Apply chemicals only under favorable weather conditions  |  |
| <b>MP-SPRAY-5:</b> Follow integrated pest management and drift reduction techniques   |  |
| <b>MP-SPRAY-6:</b> Clean equipment and dispose of rinse water per label directions  | ✓  |
| <b>MP-SPRAY-7:</b> Follow appropriate product storage procedures  | ✓  |
| <b>MP-AERIAL-1:</b> Use appropriate aerial spray treatment procedures   |  |
| <b>MP-GROUND-1:</b> Follow appropriate ground-rig foliar treatment procedures   |  |
| <b>MP-GROUND-2:</b> Follow appropriate low-pressure backpack treatment procedures   |  |
| <b>MP-GROUND-3:</b> Train personnel in proper use of pesticides   | ✓  |
| <b>MP-GROUND-4:</b> Enforce runoff and drift prevention   |  |
| <b>MP-HAZ-1:</b> Implement a Spill Contingency Plan   | ✓  |
| <b>MP-HAZ-2:</b> Use safety and cleanup materials checklist   | ✓  |
| <b>MP-HAZ-3:</b> Implement decontamination  | ✓  |
| <b>MP-HAZ-4:</b> Follow appropriate disposal procedures   | ✓  |
| <b>Mitigation Measures</b>  |  |
| <b>Mitigation Measure BIO-CHEM-2:</b> CDFA will obtain technical assistance from USFWS, CDFW and NMFS to identify site-specific buffers and other measures to protect habitats utilized by special-status species |  |
| <b>Mitigation Measure HAZ-GEN-4a:</b> Determine Potential for Hazardous Materials Exposure  | ✓  |
| <b>Mitigation Measure HAZ-GEN-4b:</b> Conduct a Hazardous Materials Records Search before Beginning Proposed Program Activities at a Given Site   | ✓  |
| <b>Mitigation Measure HAZ-GEN-4c:</b> Stop work and implement hazardous materials investigations/ remediation for contamination health risks  | ✓  |
| <b>Mitigation Measure HAZ-CHEM-1a:</b> Conduct Public Information Sessions Regarding Pesticide Safety Practices   | ✓  |
| <b>Mitigation Measure HAZ-CHEM-1b:</b> Conduct Training Sessions and Prepare Educational Materials Regarding Safe Handling and Application of Pesticides  | ✓  |
| <b>Mitigation Measure HAZ-CHEM-3:</b> Require Compliance with the Proposed Program's Authorized Chemical Application Scenarios  | ✓  |
| <b>Mitigation Measure NOISE-PHYS-1:</b> Conduct Activities during the Daytime   |  |
| <b>Mitigation Measure WQ-CHEM-2:</b> Track Emerging Water Quality Standards and Implement Additional Mitigation as Appropriate  |  |
| <b>Mitigation Measure WQ-CHEM-5:</b> Require Implementation of Proposed Program MPs as Part of Compliance Agreements  |  |
| <b>Mitigation Measure WQ-CUM-1:</b> Identify whether Proposed Program Pesticide Applications May Occur in Proximity to Impaired Waterbodies, and Implement Appropriate MPs  |  |

**Part C**

|  | Y/N | Justification/Rationale  |
|--|-----|--|
| <b>Step 1</b>  |     |  |
| Is the Activity substantially similar to that considered in the PEIR?  |     | (If yes go to Step 2, if no move to the next question)                               |
| If a management practice that was not included in the PEIR is being considered, would it be equivalent or more effective to the management practice originally considered in the PEIR?                                   |     | (If yes go to Step 2, if no move to the next question)                               |
| If a mitigation measure that was not included in the PEIR is being considered, would it be equivalent or more effective to the mitigation measure originally considered in the PEIR?                                     |     | (If yes go to Step 2, if no move to the next question)                               |
| Would the activity result in potentially significant impacts which were not considered in the PEIR, not considered to be significant in the PEIR, or would be substantially more significant than disclosed in the PEIR? |     | (If yes go to Step 3, if no go to Step 2)  |
| <b>Step 2</b>  |     | Attach supporting documentation for determination, and CEQA Addendum, as applicable  |
| <b>Step 3</b>  |     | Attach tiered CEQA document, and identify additional requirements from that document |

| <b>Confirmation of Implementation (following completion of activity)</b> |               |
|--|---------------|
| Project Leader Name:   | Dax Albrecht  |
| Signature*:  |               |
| End Date:  | June 30, 2025 |

\*This signature confirms that all applicable requirements identified on this checklist and related documentation has been properly implemented.

# Attachment 1 - Tiering Strategy Checklist

|  |  |
|--|--|
| Start Date:  | July 1, 2024   |
| Project Leader:  | Dax Albrecht   |
| Description of Activity:   | Spongy moth traps (contain disparlure) hung in or near host plants during the prescribed trapping season. Residents notified at time of placement.   |
| Activity Surroundings (Residential, agriculture, mixed use, other regulated entities): | Spongy moth trapping conducted within the whole of Plumas and Sierra Counties. Property types are various (residential, agriculture, mixed use, undeveloped) and have spongy moth host plants on or near them. |

**Part A**

|   | Response | Justification/Rationale  |
|---|----------|--|
| Is the proposed activity under CDFA's discretion? | Yes      | Detect spongy moth.  |
| Is the activity described in the PEIR?            | Yes      | (If the Response is "Partially" or "No" skip to Part C)<br>PEIR section 3.4.19 |

**Part B**

|   |                      | Check<br>Applicable<br>Requirements |
|---|----------------------|-------------------------------------|
| <b>General Requirements</b>   |                      |                                     |
| Conduct activity as described in Chapters 2 and 3 of PEIR   |                      | ✓                                   |
| Include applicable PEIR requirements in Compliance Agreements with regulated entities, based on the activities the regulated entities may conduct in response to quarantine |                      |                                     |
| <b>Activity Site Specific Review</b>  |                      |                                     |
| <b>Database</b>   | <b>Date Reviewed</b> | <b>Mitigation If Any</b>            |
| California Natural Diversity Database   | N/A                  |                                     |
| 303(d) List of Impaired Waters  | N/A                  |                                     |
| EnviroStor Hazardous Site   | N/A                  |                                     |
|   |                      |                                     |

|   | <b>Check<br/>Applicable<br/>Requirements</b> |
|---|--|
| <b>Management Practices</b>   |  |
| <b>MP-SPRAY-1:</b> Conduct a Site Assessment  |  |
| <b>MP-SPRAY-2:</b> Properly clean and calibrate all equipment to apply chemicals uniformly and in the correct quantities  | ✓  |
| <b>MP-SPRAY-3:</b> Follow pesticide application laws and regulations, and label directions  | ✓  |
| <b>MP-SPRAY-4:</b> Apply chemicals only under favorable weather conditions  |  |
| <b>MP-SPRAY-5:</b> Follow integrated pest management and drift reduction techniques   |  |
| <b>MP-SPRAY-6:</b> Clean equipment and dispose of rinse water per label directions  | ✓  |
| <b>MP-SPRAY-7:</b> Follow appropriate product storage procedures  | ✓  |
| <b>MP-AERIAL-1:</b> Use appropriate aerial spray treatment procedures   |  |
| <b>MP-GROUND-1:</b> Follow appropriate ground-rig foliar treatment procedures   |  |
| <b>MP-GROUND-2:</b> Follow appropriate low-pressure backpack treatment procedures   |  |
| <b>MP-GROUND-3:</b> Train personnel in proper use of pesticides   | ✓  |
| <b>MP-GROUND-4:</b> Enforce runoff and drift prevention   |  |
| <b>MP-HAZ-1:</b> Implement a Spill Contingency Plan   | ✓  |
| <b>MP-HAZ-2:</b> Use safety and cleanup materials checklist   | ✓  |
| <b>MP-HAZ-3:</b> Implement decontamination  | ✓  |
| <b>MP-HAZ-4:</b> Follow appropriate disposal procedures   | ✓  |
| <b>Mitigation Measures</b>  |  |
| <b>Mitigation Measure BIO-CHEM-2:</b> CDFA will obtain technical assistance from USFWS, CDFW and NMFS to identify site-specific buffers and other measures to protect habitats utilized by special-status species |  |
| <b>Mitigation Measure HAZ-GEN-4a:</b> Determine Potential for Hazardous Materials Exposure  | ✓  |
| <b>Mitigation Measure HAZ-GEN-4b:</b> Conduct a Hazardous Materials Records Search before Beginning Proposed Program Activities at a Given Site   | ✓  |
| <b>Mitigation Measure HAZ-GEN-4c:</b> Stop work and implement hazardous materials investigations/ remediation for contamination health risks  | ✓  |
| <b>Mitigation Measure HAZ-CHEM-1a:</b> Conduct Public Information Sessions Regarding Pesticide Safety Practices   | ✓  |
| <b>Mitigation Measure HAZ-CHEM-1b:</b> Conduct Training Sessions and Prepare Educational Materials Regarding Safe Handling and Application of Pesticides  | ✓  |
| <b>Mitigation Measure HAZ-CHEM-3:</b> Require Compliance with the Proposed Program's Authorized Chemical Application Scenarios  | ✓  |
| <b>Mitigation Measure NOISE-PHYS-1:</b> Conduct Activities during the Daytime   |  |
| <b>Mitigation Measure WQ-CHEM-2:</b> Track Emerging Water Quality Standards and Implement Additional Mitigation as Appropriate  |  |
| <b>Mitigation Measure WQ-CHEM-5:</b> Require Implementation of Proposed Program MPs as Part of Compliance Agreements  |  |
| <b>Mitigation Measure WQ-CUM-1:</b> Identify whether Proposed Program Pesticide Applications May Occur in Proximity to Impaired Waterbodies, and Implement Appropriate MPs  |  |

**Part C**

|  | Y/N | Justification/Rationale  |
|--|-----|--|
| <b>Step 1</b>  |     |  |
| Is the Activity substantially similar to that considered in the PEIR?  |     | (If yes go to Step 2, if no move to the next question)                               |
| If a management practice that was not included in the PEIR is being considered, would it be equivalent or more effective to the management practice originally considered in the PEIR?                                   |     | (If yes go to Step 2, if no move to the next question)                               |
| If a mitigation measure that was not included in the PEIR is being considered, would it be equivalent or more effective to the mitigation measure originally considered in the PEIR?                                     |     | (If yes go to Step 2, if no move to the next question)                               |
| Would the activity result in potentially significant impacts which were not considered in the PEIR, not considered to be significant in the PEIR, or would be substantially more significant than disclosed in the PEIR? |     | (If yes go to Step 3, if no go to Step 2)  |
| <b>Step 2</b>  |     | Attach supporting documentation for determination, and CEQA Addendum, as applicable  |
| <b>Step 3</b>  |     | Attach tiered CEQA document, and identify additional requirements from that document |

| <b>Confirmation of Implementation (following completion of activity)</b> |               |
|--|---------------|
| Project Leader Name:   | Dax Albrecht  |
| Signature*:  |               |
| End Date:  | June 30, 2025 |

\*This signature confirms that all applicable requirements identified on this checklist and related documentation has been properly implemented.

Budget and Survey Quick Guide  
**Pest Detection County Agreements**  
 Budget summary guide of the fund source breakdown.

County: Plumas  
 FY: 24/25

**Total Agreement Amount CDEFA will reimburse \$ 7,308.00**

| Funding Sources | CORE Costs  |                    |                  | Total              | %           |
|-----------------|-------------|--------------------|------------------|--------------------|-------------|
|                 | Fruit Fly   | Spongy Moth        | Japanese Beetle  |                    |             |
| Federal Funds   | \$ -        | \$ 988.00          | \$ -             | \$ 988.00          | 13.52%      |
| State Funds     | \$ -        | \$ 6,124.00        | \$ 196.00        | \$ 6,320.00        | 86.48%      |
| <b>Totals</b>   | <b>\$ -</b> | <b>\$ 7,112.00</b> | <b>\$ 196.00</b> | <b>\$ 7,308.00</b> | <b>100%</b> |

The **Total Agreement Amount CDEFA will reimburse** for is the total cost CDEFA may reimburse the counties. Any costs exceeding this total will not be paid.

The **Funding sources** give a summary of the funding costs CDEFA uses to reimburse county monthly billing. Each fund source listed comes from separate pots of money. Once each fund source is exhausted, no more funds can be reimbursed through that specific fund source. Counties must not exceed the total individual costs listed above for each activity and fund source.

**Budget and Survey Quick Guide**  
Pest Detection County Agreements

County: Plumas  
FY: 24/25

**Survey Summary Guide: This form is to aid in billing and invoicing**

**Disclaimer: Refer to contract for full survey details. Does not include EFF, SM and JB Additional Extended Season Traps**

| Survey type                        | MF | MP | OF | ML | CP gard | CP rural | CP rural res. | Total EFF | SM   | JB   |
|------------------------------------|----|----|----|----|---------|----------|---------------|-----------|------|------|
| Core                               |    |    |    |    |         |          |               | 0         | 130  | 4    |
| Other                              |    |    |    |    |         |          |               | 0         |      |      |
| <b>Total trap/site surveyed/Mo</b> | 0  | 0  | 0  | 0  | 0       | 0        | 0             | 0         | 130  | 4    |
| <b>Servicing/trap/Mo</b>           |    |    |    |    |         |          |               |           | 2.17 | 2.17 |
| <b>Servicings/Mo</b>               | 0  | 0  | 0  | 0  | 0       | 0        | 0             | 0         | 282  | 8.68 |

**TRAPPING SEASON for CORE PROGRAM**

| Trap Type     | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| MF            |     |     |     |     |     |     |     |     |     |     |     |     |
| MP            |     |     |     |     |     |     |     |     |     |     |     |     |
| OF            |     |     |     |     |     |     |     |     |     |     |     |     |
| ML            |     |     |     |     |     |     |     |     |     |     |     |     |
| CP garden     |     |     |     |     |     |     |     |     |     |     |     |     |
| CP rural      |     |     |     |     |     |     |     |     |     |     |     |     |
| CP rural res. |     |     |     |     |     |     |     |     |     |     |     |     |
| SM            |     |     |     |     | 2   | 2   | 2   | 2   |     |     |     |     |
| JB            |     |     |     |     | 2   | 2   | 2   | 2   |     |     |     |     |

4 weekly servicings      2 biweekly servicings      1 monthly servicings

COUNTY LETTERHEAD

Attachment H

SUBMIT MONTHLY TO: [cdfa.phpps\\_pdepb\\_county\\_invoices@cdfa.ca.gov](mailto:cdfa.phpps_pdepb_county_invoices@cdfa.ca.gov)

**STATE OF CALIFORNIA**  
**DEPARTMENT OF FOOD AND AGRICULTURE**  
**PLANT HEALTH AND PEST PREVENTION SERVICES**  
 Pest Detection Emergency Projects Branch  
 1220 N STREET  
 SACRAMENTO CA 95814



Agreement/Program Name: \_\_\_\_\_  
 Agreement Number: \_\_\_\_\_  
 Agreement Amount: \_\_\_\_\_

Date: \_\_\_\_\_  
 County: \_\_\_\_\_  
 Amount Billed to Date: \_\_\_\_\_  
 Invoice #: \_\_\_\_\_  
 Revision Date: \_\_\_\_\_  
 Billing Period: From: \_\_\_\_\_ To: \_\_\_\_\_

REMIT PAYMENT TO: (County Address)

For State Use Only

Accounting use only:

Accounting use only:

Invoice Month/Year: \_\_\_\_\_

**CORE COSTS**

|                           | Total Hours | Total Costs |
|---------------------------|-------------|-------------|
| <b>Personnel Expenses</b> |             |             |
| Detection Activities      | 0.00        | \$ -        |
| Non-Detection Activities  | 0.00        | \$ -        |
| Indirect Rate             | 25%         | \$ -        |
| Operating Expenses        |             | \$ -        |
| Sub-Contracting Expenses  |             | \$ -        |
| <b>Mileage Expenses</b>   |             |             |
| Grand Total               | 0.00        | \$ -        |

**PDEP County Agreements Required**

| Trap Activity | %              | Cost          |
|---------------|----------------|---------------|
| Fruit Flies   | 0.0000%        | \$0.00        |
| SM            | 0.0000%        | \$0.00        |
| JB            | 0.0000%        | \$0.00        |
|               | 0.0000%        | \$0.00        |
| <b>Total</b>  | <b>0.0000%</b> | <b>\$0.00</b> |

**Mileage Expense Breakout**

|                                | Total Miles | Rate   | Total Cost    |
|--------------------------------|-------------|--------|---------------|
| County Vehicles                | 0.00        | 0.0000 | \$0.00        |
| State Vehicles                 | 0.00        | 0.0000 | \$0.00        |
| Rental Vehicles                | 0.00        | 0.0000 | \$0.00        |
| <b>Total Mileage Expenses:</b> |             |        | <b>\$0.00</b> |

COMMENTS:





**PLUMAS COUNTY  
PUBLIC WORKS DEPARTMENT  
MEMORANDUM**

---

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Rob Thorman, Assistant Director of Public Works  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Authorization for the Public Works/Road Department to fill the vacancy of One (1) FTE Road Maintenance Supervisor position in the Chester Maintenance District effective December 28, 2024. No General Fund impact.

---

**Recommendation:**

The Director of Public Works respectfully recommends that the Board of Supervisors authorize the Department to fill the vacancy of one (1) FTE Road Maintenance Supervisor in the Chester Maintenance District.

**Background and Discussion:**

One (1) FTE Road Maintenance Supervisor will be retiring from the Chester Maintenance Crew effective December 27, 2024.

The Department is requesting to recruit for this position now, and fill this position effective December 28, 2024; in order to minimize the vacancy of the Supervisor position in a District that already has vacancies in 2 positions.

This position is funded and allocated in the proposed FY24/25 budget of the Department of Public Works.

The completed Critical Staffing Questionnaire and Departmental Organizational Chart are attached.

**Action:**

Authorization for the Public Works/Road Department to fill the vacancy of One (1) FTE Road Maintenance Supervisor position in the Chester Maintenance District effective December 28, 2024. No General Fund impact.

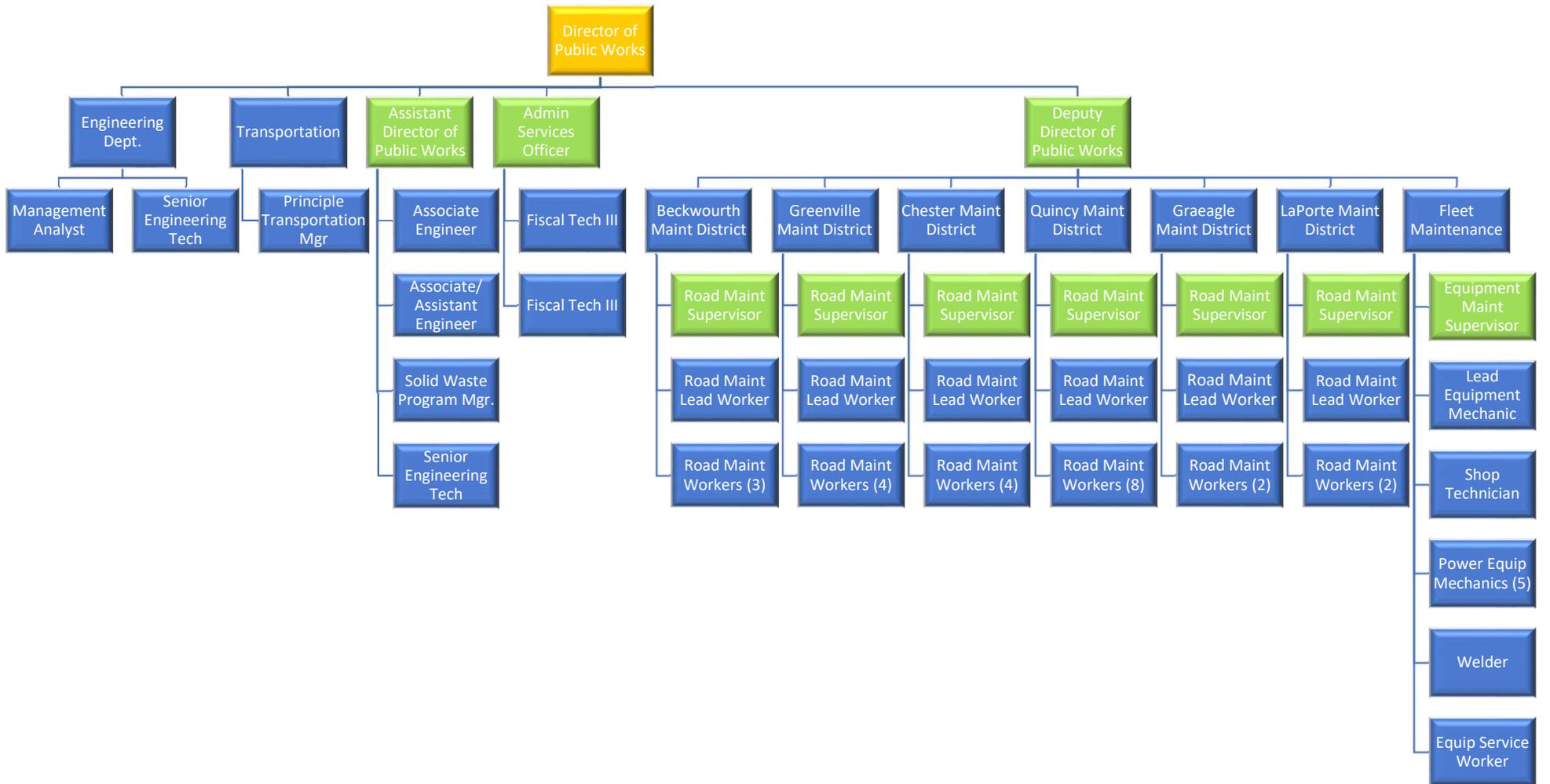
**Fiscal Impact:**

No General Fund impact. Funded and allocated in the proposed 24/25 Road budget.

**Attachments:**

1. CRITICAL STAFFING QUEST Maint Supervisor 10\_24
2. Department Org Chart







PLUMAS COUNTY  
PUBLIC WORKS DEPARTMENT  
MEMORANDUM

---

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Rob Thorman, Assistant Director of Public Works  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to ratify and sign an agreement between Plumas County Public Works and Tec Equipment, Inc. for repairs made to Public Works heavy equipment fleet; effective September 1, 2024; not to exceed \$30,000.00; No General Fund Impact; Road Funds; approved as to form County Counsel.

---

**Recommendation:**

The Acting Director of Public Works respectfully recommends that the Board of Supervisors authorize the Chair of the Board of Supervisors and the Director of Public Works to execute a three-year contract with Tec Equipment, Inc. to obtain repair services on its heavy equipment.

**Background and Discussion:**

This Agenda Request pertains to the need by the Department of Public Works to have repairs made to their heavy equipment fleet.

The anticipated cost of the repairs is not expected to exceed \$30,000 for the three-year term as outlined in the attached contract.

The attached contract has been reviewed and approved as to form by County Counsel.

Funding for this service agreement is included in the Budget adopted by the Board of Supervisors on June 26, 2024.

**Action:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Public Works and Tec Equipment, Inc. for repairs made to Public Works heavy equipment fleet; effective September 1, 2024; not to exceed \$30,000.00; No General Fund Impact; Road Funds; approved as to form County Counsel.

**Fiscal Impact:**

No General Fund impact. Road Fund.

**Attachments:**

1. Contract Tec Equipment

Services Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its Public Works Department (hereinafter referred to as "County"), and **Tec Equipment, Inc.** an Oregon Corporation (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with services as set forth in Exhibit A, attached hereto.
2. Compensation. County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed **Thirty Thousand Dollars and No/100 (\$30,000.00)**.
3. Term. The term of this agreement shall be from September 1, 2024, through August 31, 2027, unless terminated earlier as provided herein. County's Board of Supervisors hereby ratifies, and approves for payment, services provided by Contractor from September 1, 2024, to the date of approval of this Agreement by the Board of Supervisors
4. Termination. Either party may terminate this agreement by giving thirty (30) days written notice to the other party.
5. Non-Appropriation of Funds. It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County, or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.
6. Warranty and Legal Compliance. The services provided under this Agreement are non-exclusive and shall be completed promptly and competently. Contractor shall guarantee all parts and labor for a period of one year following the expiration of the term of this Agreement unless otherwise specified in Exhibit A. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

\_\_\_\_ COUNTY INITIALS

- 1 -

CONTRACTOR INITIALS \_\_\_\_\_

7. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.
8. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively "County Parties"), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics' liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney's fees and court costs (hereinafter collectively referred to as "Claims"), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties.
9. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:
  - a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars (\$1,000,000).
  - b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousand dollars (\$250,000) per person and five hundred thousand dollars (\$500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars (\$50,000) per accident.
  - c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:
    - i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the "County") as additional insureds. The Additional Insured endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

- ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and
  - iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and
  - iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and
  - v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and
  - vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.
- d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

10. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required for

Contractor or its principals to practice its professions and to perform its duties and obligations under this Agreement.

11. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture.
12. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
13. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.
14. Choice of Law. The laws of the State of California shall govern this agreement.
15. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.
16. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.
17. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.
18. Headings. The headings and captions contained in this Agreement are for convenience only, and shall be of no force or effect in construing and interpreting the provisions of this Agreement.
19. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.
20. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq.* and section 87100 *et seq.* relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by the County, the County may immediately terminate this Agreement by giving written notice to Contractor.

21. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

Plumas County Department of Public Works  
1834 E. Main St  
Quincy, CA 95971  
Attention: Administrative Services Officer

Contractor:

Tec Equipment, Inc.  
1955 E. Greg St.  
Sparks, NV 89431  
Attention: Greg Gammon

22. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.
23. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.
24. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>). Failure to comply may result in the termination of this agreement.
25. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov) by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.
- a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

\_\_\_\_ COUNTY INITIALS

- 5 -

CONTRACTOR INITIALS \_\_\_\_

- b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.
26. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds \$10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.
27. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.

IN WITNESS WHEREOF, this Agreement has been executed as of the date set forth below.

**CONTRACTOR:**

Tec Equipment, Inc.

By: \_\_\_\_\_  
Name: David A. Thompson  
Title: Chief Executive Officer  
Date signed:

By: \_\_\_\_\_  
Name: David O. Thompson  
Title: Secretary, Chief Financial Officer  
Date signed:

**COUNTY:**

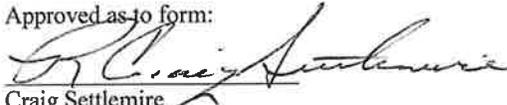
County of Plumas, a political subdivision of the State of California

By: \_\_\_\_\_  
Name: Robert Thorman  
Title: Acting Public Works Director  
Date signed:

By: \_\_\_\_\_  
Name: Greg Hagwood  
Title: Chair of the Board of Supervisors  
Date signed:

**ATTEST:**

\_\_\_\_\_  
Name: Allen Hiskey  
Title: Clerk of the Board  
Date Signed:

Approved as to form:  
  
\_\_\_\_\_  
Craig Settemire  
Counsel

**EXHIBIT A**

**Scope of Work**

1. Contractor will provide repair services to County heavy equipment and vehicles on an as-needed basis upon request of the County.
2. All work shall be provided in accordance with industry standards for high-quality heavy equipment and vehicle repairs.

\_\_\_\_ COUNTY INITIALS

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CONTRACTOR INITIALS \_\_\_\_

**EXHIBIT B**

**Fee Schedule**

1. Labor shall be charged at \$195.00 per hour.
2. All prices for parts shall be at or below Contractor's standard rates for such services.
3. County shall be provided with a written estimate prior to any repairs. County shall not be responsible for the cost of any repairs County did not authorize in advance of the repairs being made. Contractor may not bill County more than the amount listed on the written estimate authorized by the County. If at anytime Contractor believes that repairs will cost more than the county-authorized written estimate, Contractor shall provide a received written estimate to County and obtain County's authorization prior to continuing repairs.
4. Contractor shall be paid monthly in accordance with the terms of the Exhibit. Contractor shall invoice County monthly based on the total of all services performed by Contractor under this Agreement which have been completed to County's sole satisfaction.



PLUMAS COUNTY  
PUBLIC WORKS DEPARTMENT  
MEMORANDUM

---

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Rob Thorman, Assistant Director of Public Works  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Public Works to recruit and fill (1) one extra-help Associate Engineer; (No General Fund Impact) Road Funds; and authorization in excess of 29 hours per week.

---

**Recommendation:**

Authorization for the Department of Public Works to recruit and fill extra-help Associate Engineer.

**Background and Discussion:**

The Public Works Department is requesting to recruit for an extra-help Associate Engineering position due to the fact that the Department has been recruiting for a vacant position for more than one year and has yet to receive any applications.

This position will assist with various engineering tasks and projects related to Caltrans bridge and road projects.

This position is funded and allocated in the proposed FY24/25 budget of the Department of Public Works.

**Action:**

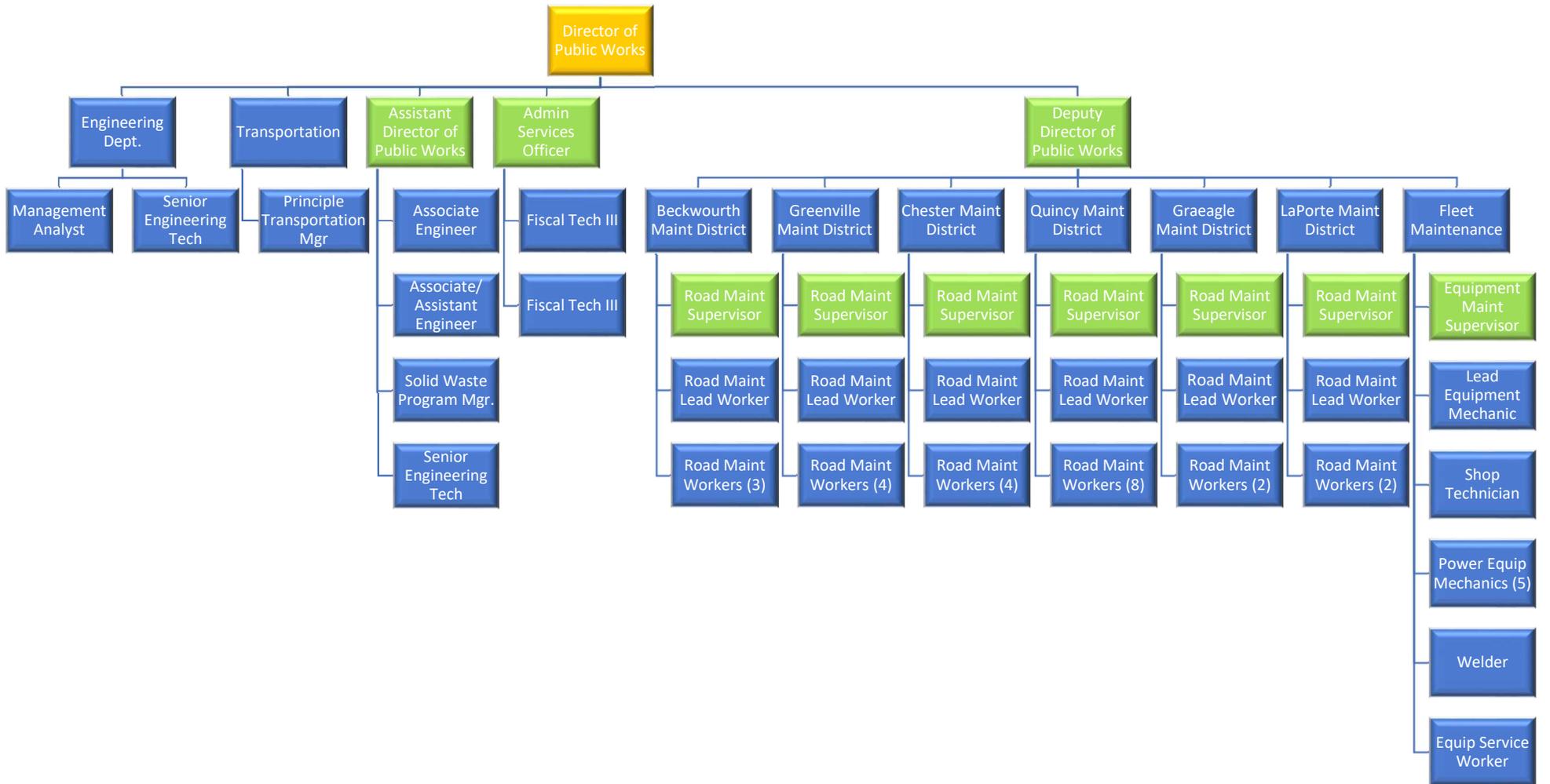
Authorization for the Department of Public Works to recruit and fill Extra-Help Associate Engineer.

**Fiscal Impact:**

No General Fund impact. Funded and allocated in the proposed FY24/25 Road budget of the Department of Public Works.

**Attachments:**

1. Department Org Chart





**PLUMAS COUNTY  
PROBATION  
MEMORANDUM**

---

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Miguel Herrera, Probation Department Fiscal Officer II  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize a FTE Probation staff employee (#101385) to switch to a four-ten workweek schedule pursuant to section 8.05 of the Plumas County Personnel Rules and 3.08 of Probation's Unit MOU.

---

**Recommendation:**

Approve and authorize a FTE Probation staff employee (#101385) to switch to a four-ten workweek schedule pursuant to section 8.05 of the Plumas County Personnel Rules and 3.08 of Probation's Unit MOU; Effective October 1, 2024.

**Background and Discussion:**

A FTE Probation Staff are requested to switch to a four-ten work schedule, effective October 1 2024, in order to maintain a 40-hour work week. This request has been granted by the Department Head and is being submitted to the Board of Supervisors for approval.

The ID numbers for employees requesting the change are listed below:

Employee #101385

If authorized, these employee ID numbers will be provided to the Auditor and Human Resources departments.

**Action:**

It is requested that the Board approve and authorize the FTE Probation Staff to switch to a four-ten workweek schedule, effective October 1, 2024, permitted by section 8.05 of the Plumas County Personnel Rules and 3.08 of Probation Unit's MOU.

**Fiscal Impact:**

No Fiscal Impact.

**Attachments:**

None



**PLUMAS COUNTY  
FACILITY SERVICES  
MEMORANDUM**

---

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Nick Collin, Facilities Director  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to sign a 3-year agreement between Plumas County Facility Services & Airports and Bob’s Janitorial Service for custodial duties at the county’s Quincy facilities; effective October 1, 2024; contract not to exceed \$719,885.22 for 3-year period; (General Fund Impact) This contract is not Approved as to Form by County Counsel; discussion and possible aciton.

---

**Recommendation:**

Approve and authorize Chair to sign a 3-year agreement between Plumas County Facility Services & Airports and Bob's Janitorial Service for custodial duties at the county's Quincy facilities.

**Background and Discussion:**

Bob’s Janitorial Service provides custodial duties at the following county facilities with varying cleaning schedules: Quincy Memorial Hall, Fairgrounds Admin building, Courthouse Annex, Courthouse, Quincy Library, Quincy Museum, Permit Center, Facility Services Admin building, Sheriff’s Admin building, Human Resources-Risk Admin building, Gansner Park bathrooms, and Gansner Airport bathroom. This is a 3-year contract for custodial services terminating September 30, 2027. \$5,000 for general services is also included for each year for ‘incidentals’ to include any additional cleaning outside the scope of the contract such as, but not limited to: water leak clean up, sanitizing offices, accidental spills, etc.

**Action:**

Approve and authorize Chair to sign a 3-year agreement between Plumas County Facility Services & Airports and Bob's Janitorial Service for custodial duties at the county's Quincy facilities.

**Fiscal Impact:**

This 3-year contract increases 3% in cost for each building each year. 1<sup>st</sup> year - \$233,052.32; 2<sup>nd</sup> year - \$239,893.34; 3<sup>rd</sup> year - \$246,939.56. All services to be paid for by General Fund. Funds have been allocated through the budget approval process in 2012052 520404.

**Attachments:**

1. 20240912104347

## Services Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California, by and through its **Department of Facility Services** (hereinafter referred to as "County"), and, **Tim Ringo**, a sole proprietor doing business as **Bob's Janitorial Service** (hereinafter referred to as "Contractor").

The parties agree as follows:

1. Scope of Work. Contractor shall provide the County with services as set forth in Exhibit A, attached hereto.
2. Schedule of Services. Contractor shall adhere to cleaning schedules as set forth in Exhibit B, attached hereto.
3. Compensation. County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit B, attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed **Seven Hundred Nineteen Thousand Eight Hundred Eighty-Five dollars and 22/100** (\$719,885.22).
4. Term. The term of this agreement shall be from **October 1, 2024, through September 30, 2027**, unless terminated earlier as provided herein.
5. Termination. Either party may terminate this agreement by giving thirty (30) days written notice to the other party.
6. Non-Appropriation of Funds. It is mutually agreed that if, for the current fiscal year and/or any subsequent fiscal years covered under this Agreement, insufficient funds are appropriated to make the payments called for by this Agreement, this Agreement shall be of no further force or effect. In this event, the County shall have no liability to pay any further funds whatsoever to Contractor or furnish any other consideration under this Agreement and Contractor shall not be obligated to perform any further services under this Agreement. If funding for any fiscal year is reduced or deleted for the purposes of this program, the County shall have the option to either cancel this Agreement with no further liability incurring to the County or offer an amendment to Contractor to reflect the reduced amount available to the program. The parties acknowledge and agree that the limitations set forth above are required by Article XVI, section 18 of the California Constitution. Contractor acknowledges and agrees that said Article XVI, section 18 of the California Constitution supersedes any conflicting law, rule, regulation or statute.
7. Warranty and Legal Compliance. The services provided under this Agreement are non-exclusive and shall be completed promptly and competently. Contractor shall guarantee all parts and labor for a period of one year following the expiration of the term of this Agreement unless otherwise specified in Exhibit A. Contractor agrees to comply with all applicable terms of state and federal laws and regulations, all applicable grant funding conditions, and all applicable terms of the Plumas County Code and the Plumas County Purchasing and Practice Policies.

\_\_\_\_ COUNTY INITIALS

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CONTRACTOR INITIALS \_\_\_\_

8. Amendment. This Agreement may be amended at any time by mutual agreement of the parties, expressed in writing and duly executed by both parties. No alteration of the terms of this Agreement shall be valid or binding upon either party unless made in writing and duly executed by both parties.
8. Indemnification. To the furthest extent permitted by law (including without limitation California Civil Code Sections 2782 and 2782.8, if applicable), County shall not be liable for, and Contractor shall defend and indemnify County and its officers, agents, employees, and volunteers (collectively "County Parties"), against any and all claims, deductibles, self-insured retentions, demands, liability, judgments, awards, fines, mechanics; liens or other liens, labor disputes, losses, damages, expenses, charges or costs of any kind or character, including attorney's fees and court costs (hereinafter collectively referred to as "Claims"), which arise out of or are in any way connected to the work covered by this Agreement arising either directly or indirectly from any act, error, omission or negligence of Contractor or its officers, employees, agents, contractors, licensees or servants, including, without limitation, Claims caused by the concurrent negligent act, error or omission, whether active or passive of County Parties. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim if it is determined by a court of competent jurisdiction that such Claim was caused by the sole negligence or willful misconduct of County Parties. The obligations of this indemnity shall be for the full amount of all damage to County, including defense costs, and shall not be limited by any insurance limits.
9. Insurance. Contractor agrees to maintain the following insurance coverage throughout the term of this Agreement:
- a. Commercial general liability (and professional liability, if applicable to the services provided) coverage, with minimum per occurrence limit of the greater of (i) the limit available on the policy, or (ii) one million dollars (\$1,000,000).
  - b. Automobile liability coverage (including non-owned automobiles), with minimum bodily injury limit of the greater of (i) the limit available on the policy, or (ii) two-hundred fifty thousand dollars (\$250,000) per person and five hundred thousand dollars (\$500,000) per accident, as well as a minimum property damage limit of the greater of (i) the limit available on the policy, or (ii) fifty thousand dollars (\$50,000) per accident.
  - c. Each policy of commercial general liability (and professional liability, if applicable to the services provided) coverage and automobile liability coverage (including non-owned automobiles) shall meet the following requirements:
    - i. Each policy shall be endorsed to name the County, its officers, officials, employees, representatives and agents (collectively, for the purpose of this section 9, the "County") as additional insureds. The Additional Insured endorsement shall be at least as broad as ISO Form Number CG 20 38 04 13; and

- ii. All coverage available under such policy to Contractor, as the named insured, shall also be available and applicable to the County, as the additional insured; and
  - iii. All of Contractor's available insurance proceeds in excess of the specified minimum limits shall be available to satisfy any and all claims of the County, including defense costs and damages; and
  - iv. Any insurance limitations are independent of and shall not limit the indemnification terms of this Agreement; and
  - v. Contractor's policy shall be primary insurance as respects the County, its officers, officials, employees, representatives and agents, and any insurance or self-insurance maintained by the County, its officers, officials, employees, representatives and agents shall be in excess of the Contractor's insurance and shall not contribute with it, and such policy shall contain any endorsements necessary to effectuate this provision. The primary and non-contributory endorsement shall be at least as broad as ISO Form 20 01 04 13; and
  - vi. To the extent that Contractor carries any excess insurance policy applicable to the work performed under this Agreement, such excess insurance policy shall also apply on a primary and non-contributory basis for the benefit of the County before the County's own primary insurance policy or self-insurance shall be called upon to protect it as a named insured, and such policy shall contain any endorsements necessary to effectuate this provision.
- d. Workers Compensation insurance in accordance with California state law.

If requested by County in writing, Contractor shall furnish a certificate of insurance satisfactory to County as evidence that the insurance required above is being maintained. Said certificate of insurance shall include a provision stating that the insurers will not cancel the insurance coverage without thirty (30) days' prior written notice to the County. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements affecting the coverage required by these specifications at any time. Contractor shall require all subcontractors to comply with all indemnification and insurance requirements of this agreement, and Contractor shall verify subcontractor's compliance.

10. Licenses and Permits. Contractor represents and warrants to County that it or its principals have all licenses, permits, qualifications, and approvals of whatsoever nature that are legally required for Contractor to practice its profession and to perform its duties and obligations under this Agreement. Contractor represents and warrants to County that Contractor shall, at its sole cost and expense, keep in effect at all times during the term of this Agreement any licenses, permits, and approvals that are legally required for Contractor or its principals to practice its professions and to perform its duties and

obligations under this Agreement. **In particular, Contractor represents that it holds a current and active registration for Janitorial Service Providers with the California Department of Industrial Relations, No. JS-LR-000020000.**

11. Relationship of Parties. It is understood that Contractor is not acting hereunder as an employee of the County, but solely as an independent contractor. Contractor, by virtue of this Agreement, has no authority to bind, or incur any obligation on behalf of, County. Except as expressly provided in this Agreement, Contractor has no authority or responsibility to exercise any rights or power vested in County. It is understood by both Contractor and County that this Agreement shall not under any circumstances be construed or considered to create an employer-employee relationship or joint venture.
12. Assignment. Contractor may not assign, subcontract, sublet, or transfer its interest in this Agreement without the prior written consent of the County.
13. Non-discrimination. Contractor agrees not to discriminate in the provision of service under this Agreement on the basis of race, color, religion, marital status, national origin, ancestry, sex, sexual orientation, physical or mental handicap, age, or medical condition.
14. Choice of Law. The laws of the State of California shall govern this agreement.
15. Interpretation. This agreement is the result of the joint efforts of both parties and their attorneys. The agreement and each of its provisions will be interpreted fairly, simply, and not strictly for or against either party.
16. Integration. This Agreement constitutes the entire understanding between the parties respecting the subject matter contained herein and supersedes any and all prior oral or written agreements regarding such subject matter.
17. Severability. The invalidity of any provision of this Agreement, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.
18. Headings. The headings and captions contained in this Agreement are for convenience only and shall be of no force or effect in construing and interpreting the provisions of this Agreement.
19. Waiver of Rights. No delay or failure of either party in exercising any right, and no partial or single exercise of any right, shall be deemed to constitute a waiver of that right or any other right.
20. Conflict of Interest. The parties to this Agreement have read and are aware of the provisions of Government Code section 1090 *et seq.* and section 87100 *et seq.* relating to conflicts of interest of public officers and employees. Contractor represents that it is unaware of any financial or economic interest of any public officer or employee of County relating to this Agreement. It is further understood and agreed that if such a financial interest does exist at the inception of this Agreement and is later discovered by

the County, the County may immediately terminate this Agreement by giving written notice to Contractor.

21. Notice Addresses. All notices under this Agreement shall be effective only if made in writing and delivered by personal service or by mail and addressed as follows. Either party may, by written notice to the other, change its own mailing address.

County:

Department of Facility Services & Airports  
County of Plumas  
198 Andy's Way  
Quincy, CA 95971  
Attention: Nick Collin, Director

Contractor:

Bob's Janitorial Service  
135 Railway Ave.  
Quincy, CA 95971  
Attention: Tim Ringo, Owner

22. Time of the Essence. Time is hereby expressly declared to be of the essence of this Agreement and of each and every provision thereof, and each such provision is hereby made and declared to be a material, necessary, and essential part of this Agreement.
23. Contract Execution. Each individual executing this Agreement on behalf of Contractor represents that he or she is fully authorized to execute and deliver this Agreement.
24. Retention of Records. Pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.
25. Ukraine Sanctions. Pursuant to Executive Order N-6-22 Contractor is aware that as a compliance with the economic sanctions imposed in response to Russia's actions in Ukraine is required, including with respect to, but not limited to, the federal executive orders identified in the EO and the sanctions identified on the U.S. Department of the Treasury website (<https://home.treasury.gov/policy-issues/financial-sanctions/sanctions-programs-and-country-information/ukraine-russia-related-sanctions>). Failure to comply may result in the termination of this agreement.
26. Suspension and Debarment. The County does not employ vendors or contractors who are listed on the National World Wide Web Site System for Award Management (sam.gov)

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CONTRACTOR INITIALS \_\_\_\_

by Federal General Services Administration (GSA) for the purpose of disseminating information on parties that are debarred from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits, pursuant to the provisions of 31 U.S.C. 6101, note, E.O. 12549, E.O. 12689, 48 CFR 9.404, and each agency's codification of the Common Rule for Non-procurement suspension and debarment.

- a. This Contract is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, the Contractor is required to verify that none of the Contractor, its principals (defined at 2 C.F.R. § 180.995), or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).
  - b. The Contractor must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C and must include a requirement to comply with these regulations in any lower tier covered transaction it enters into.
  - c. This certification is a material representation of fact relied upon by the County. If it is later determined that the Contractor did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to the County, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.
  - d. The bidder or proposer agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any Contract that may arise from this offer. The bidder or proposer further agrees to include a provision requiring such compliance in its lower tier covered transactions.
27. Retention of Records. If the maximum compensation payable under section 2 of this Agreement exceeds \$10,000, then, pursuant to California Government Code section 8546.7, the performance of any work under this Agreement is subject to the examination and audit of the State Auditor at the request of the County or as part of any audit of the County for a period of three years after final payment under the Agreement. Each party hereto shall retain all records relating to the performance and administration of this Agreement for three years after final payment hereunder, and Contractor agrees to provide such records either to the County or to the State Auditor upon the request of either the State Auditor or the County.
28. Conflicts. In the event of any conflict between the terms of this Agreement and the terms of any exhibit hereto, the terms of this Agreement shall control, and the conflicting term of the exhibit shall be given no effect. Any limitation of liability contained in an attached exhibit shall be null and void.

IN WITNESS WHEREOF, this Agreement has been executed as of the date set forth below.

**CONTRACTOR:**

Tim Ringo, a sole proprietor DBA Bob's Janitorial

By: \_\_\_\_\_  
Name: Tim Ringo  
Title: Owner  
Date signed:

**COUNTY:**

County of Plumas, a political subdivision of the State of California

By: \_\_\_\_\_  
Name: Greg Hagwood  
Title: Chair, Board of Supervisors  
Date signed:

**ATTEST:**

By: \_\_\_\_\_  
Name: Allen Hiskey  
Title: Clerk of the Board

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**Exhibit A**  
**Scope of Work (Subject to Change Prior to Award)**

1. Contractor shall provide professional cleaning services for the County of Plumas at the Quincy Memorial Hall, Fairgrounds Admin, Courthouse Annex, Courthouse, Quincy Library & Museum, Permit Center, Gansner Park, Gansner Airport bathroom, Facility Services Admin, Sheriff's Admin Office, and Human Resources-Risk Dept Admin.

Specific services required and the frequency with which the services are to be provided varies by location and is specified in the attached Exhibit B - Schedule of Services. The following outlines the minimum requirements expected to be performed by the contractor. Please see custodial minimum standards attachment, which is incorporated herein by reference.

- A. Services Required (not all surface/material types apply – verify conditions for each building)

a. Daily Restroom Services

- a. Clean and sanitize all sinks, toilets, counter tops and mirrors
- b. Polish all chrome and hardware
- c. Wash and disinfect all floors, strip and wax linoleum floors as necessary
- d. Wash all walls and partitions
- e. Empty waste receptacles
- f. Replenish all paper & soap dispensers to full

b. Monthly Restroom Services

- a. Clean all ceiling and wall mounted HVAC vents
- b. De-scale toilets, urinals and faucets
- c. Wash all walls and toilet partitions

c. Daily Office/Common Room Services/Entrance Lobby

- a. Vacuum carpeted areas thoroughly
- b. Disinfect countertops and polish tabletops
- c. Dust cases, pictures, ledges and fire extinguishers
- d. Wet mop all floors, strip and wax linoleum as necessary
- e. Clean, sanitize and polish drinking fountains
- f. Wet wipe handrails, spindles and handrail base
- g. Empty waste receptacles
- h. Remove all cobwebs
- i. Empty all outside trash, ashtrays and cigarette butt receptacles in entrance/exit areas
- j. Sweep entrances and clean entrance mats
- k. Clean all glass entrance and interior doors
- l. Clean/wipe/polish stairwells, balconies, ledges, handrails, spindles and handrail base

d. Monthly Office/Common Room Services

- a. Spot clean walls
- b. Clean windowsills and ledges
- c. Clean all ceiling and wall mounted HVAC vents
- d. Wet wipe doors
- e. Spot clean carpets
- f. Dust blinds
- g. Dust cabinet above cubicles

e. Annual Cleaning (Contractor will reach out to the Facilities Director not later than April 1st of each year to schedule a time for the annual cleaning tasks. Failure to complete the tasks by October 1st of each year will result in a reduction of the contract by the amount it costs County to hire an outside contractor to complete these tasks.)

- a. Interior and exterior window glass washing
- b. Carpet cleaning and shampooing
- c. Restore/Cut Polish marble floors, stairs wainscoting

B. Scheduling of Work

Contractor shall provide professional cleaning services designated by the number of service days per week for each of the locations and departments as listed in the attached **Exhibit B – Schedule of Services**. All work is to be performed after regular business hours. Contractor shall in no way interfere with the normal work of building occupants.

C. Contractor shall attend a monthly meeting, with tenant representatives to discuss areas of concern including security, confidentiality, and quality of service. The Contractor will be informed in advance of the date, time, and location of the meeting.

D. Other specifications

- a. No portion of the work shall be subcontracted without prior written consent of the County of Plumas. In the event that the selected contractor desires to subcontract some part of the work specified herein, the contractor shall furnish the County with the names, qualifications and experience of the proposed subcontractors. The contractor shall at all times remain fully liable and responsible for the work to be done by its subcontractor(s) and shall assure compliance with all requirements of the contract.
- b. The contractor is responsible for instructing their employees on appropriate safety measures and is not to permit employees to place mops, brooms, machines and other equipment in walkways, halls, elevators, stairways, and any other traffic lanes or other locations in such a manner as to create safety hazards. Janitorial service workers shall be required to interrupt performance of their work, if necessary, to allow passage of traffic through

corridors.

- c. Contractor is responsible for performing a background check on each of contractor's employees that performs work under this contract. The background check must include at a minimum an investigation of whether the employee has a record of criminal activity. Contractor is responsible for requiring each of contractor's employees that perform work under this contract to sign the confidentiality statement attached hereto as Exhibit D. Evidence of the background check and copies of the signed confidentiality statements shall be submitted to the County for each employee prior to that employee performing work under this contract. Contractor and subcontractor shall submit the names and Driver License numbers of each employee to the County. The County reserves the right to exclude any of Contractor's employees from eligibility to perform work under this contract.
- d. Only employees of the contractor or subcontractor may enter County facilities. The County reserves the right to request additional security requirements to be implemented that are necessary to protect County facilities. Evidence of bonding will be required upon execution of this contract.
- e. No material shall be used which will damage building finishes, including walls, wall coverings, fixtures, furnishings, floor, floor covering, toilet fixtures, woodwork, painted surfaces, laminate surfaces, plumbing, furniture, or any other items being cleaned. Contractor is responsible for providing all cleaning supplies and providing Material Safety Data Sheets (MSDS) for all cleaning products used to clean County buildings. The County will supply all paper goods.
  - i. Contractor is encouraged to use cleaning products that have been certified by Green Seal or the Environmental Protection Agency's Design for the Environment (DfE) program.
  - ii. Surfaces, fixtures or furnishings damaged by contractor's employees or agents shall be replaced or repaired to the satisfaction of the County by the contractor, at no cost to the County. It shall be the responsibility of the contractor and the County to mutually agree upon the condition of surfaces, fixtures, furnishings, or other property before starting work on this contract.

## 2. Emergency Janitorial Services

- A. Contractor shall provide emergency, professional janitorial services on an "as-needed" basis upon request by County.

- B. Services contemplated by the parties include, but are not limited to, the following:
  - a. Professional janitorial services at various county facilities that do not fall within the scope of work in the building specific contract on file.

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**Exhibit B  
Schedule of Services**

|                                 | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|---------------------------------|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Quincy Memorial Hall</b>     |     |      |     |       |     |     |       |        |       |
| Restrooms - All Floors          |     | X    |     |       |     | X   |       |        |       |
| Trash                           |     | X    |     |       |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies |     | X    |     |       |     | X   |       |        |       |
| Office counters                 |     | X    |     |       |     | X   |       |        |       |
| Vacuum carpets                  |     | X    |     |       |     | X   |       |        |       |
| Dust all ledges & surfaces      |     | X    |     |       |     | X   |       |        |       |
| Mop floors                      |     | X    |     |       |     | X   |       |        |       |
| Entry/Lobby                     |     | X    |     |       |     | X   |       |        |       |
| Polish wood                     |     |      |     |       |     |     |       |        |       |
| Wax/Seal floor                  |     |      |     |       |     |     | X     |        |       |
| Clean glass entry doors         |     | X    |     |       |     | X   |       |        |       |
| Polish brass                    |     |      |     |       |     |     |       |        |       |
| Wash Int/Ext window glass       |     |      |     |       |     |     |       | X      |       |
| Shampoo carpets                 |     |      |     |       |     |     |       | X      |       |

|                                 | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|---------------------------------|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Fairgrounds Admin/</b>       |     |      |     |       |     |     |       |        |       |
| Restrooms - All Floors          |     | X    |     |       |     | X   |       |        |       |
| Trash                           |     | X    |     |       |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies |     | X    |     |       |     | X   |       |        |       |
| Office counters                 |     | X    |     |       |     | X   |       |        |       |
| Vacuum carpets                  |     | X    |     |       |     | X   |       |        |       |
| Dust all ledges & surfaces      |     | X    |     |       |     | X   |       |        |       |
| Mop floors                      |     | X    |     |       |     | X   |       |        |       |
| Entry/Lobby                     |     | X    |     |       |     | X   |       |        |       |
| Polish wood                     |     |      |     |       |     |     |       |        |       |
| Wax/Seal floor                  |     |      |     |       |     |     | X     |        |       |
| Clean glass entry doors         |     | X    |     |       |     | X   |       |        |       |
| Polish brass                    |     |      |     |       |     |     |       |        |       |
| Wash Int/Ext window glass       |     |      |     |       |     |     |       | X      |       |
| Shampoo carpets                 |     |      |     |       |     |     |       | X      |       |

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_

|                                 | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|---------------------------------|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Courthouse Annex</b>         |     |      |     |       |     |     |       |        |       |
| Restrooms - All Floors          |     | X    |     | X     |     | X   |       |        |       |
| Trash                           |     | X    |     | X     |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies |     | X    |     | X     |     | X   |       |        |       |
| Office counters                 |     | X    |     | X     |     | X   |       |        |       |
| Vacuum carpets                  |     | X    |     | X     |     | X   |       |        |       |
| Dust all ledges & surfaces      |     | X    |     | X     |     | X   |       |        |       |
| Mop floors                      |     | X    |     | X     |     | X   |       |        |       |
| Entry/Lobby                     |     | X    |     | X     |     | X   |       |        |       |
| Polish wood                     |     |      |     |       |     |     |       |        |       |
| Wax/Seal floor                  |     |      |     |       |     |     |       |        | X     |
| Clean glass entry doors         |     | X    |     | X     |     | X   |       |        |       |
| Polish brass                    |     |      |     |       |     |     |       |        |       |
| Wash Int/Ext window glass       |     |      |     |       |     |     |       |        | X     |
| Shampoo carpets                 |     |      |     |       |     |     |       | X      |       |

|  | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|--|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Courthouse</b>                          |     |      |     |       |     |     |       |        |       |
| Restrooms - All Floors                     | X   | X    | X   | X     |     | X   |       |        |       |
| Trash                                      |     | X    |     | X     |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies            |     | X    |     | X     |     | X   |       |        |       |
| Office counters                            |     | X    |     | X     |     | X   |       |        |       |
| Vacuum carpets                             |     | X    |     | X     |     | X   |       |        |       |
| Dust all ledges & surfaces                 |     |      |     |       |     | X   |       |        |       |
| Mop floors                                 |     | X    |     | X     |     | X   |       |        |       |
| Entry/Lobby                                |     | X    |     | X     |     | X   |       |        |       |
| Polish wood                                |     |      |     |       |     |     |       |        | X     |
| Wax/Seal floor                             |     |      |     |       |     |     |       |        | X     |
| Clean glass entry doors                    |     | X    |     |       |     | X   |       |        |       |
| Polish brass                               |     |      |     |       |     |     | X     |        |       |
| Wash Int/Ext window glass                  |     |      |     |       |     |     |       | X      |       |
| Shampoo carpets                            |     |      |     |       |     |     |       | X      |       |
| Restore/Cut Polish Marble (6-step process) |     |      |     |       |     |     |       | X      |       |

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|                                 | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|---------------------------------|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Library &amp; Museum</b>     |     |      |     |       |     |     |       |        |       |
| Restrooms - All Floors          |     | X    |     | X     |     | X   |       |        |       |
| Trash                           |     | X    |     | X     |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies |     | X    |     | X     |     | X   |       |        |       |
| Office counters                 |     | X    |     | X     |     | X   |       |        |       |
| Vacuum carpets                  |     | X    |     | X     |     | X   |       |        |       |
| Dust all ledges & surfaces      |     | X    |     | X     |     | X   |       |        |       |
| Mop floors                      |     | X    |     | X     |     | X   |       |        |       |
| Entry/Lobby                     |     | X    |     | X     |     | X   |       |        |       |
| Polish wood                     |     |      |     |       |     |     |       |        |       |
| Wax/Seal floor                  |     |      |     |       |     |     | X     |        |       |
| Clean glass entry doors         |     | X    |     |       |     | X   |       |        |       |
| Polish brass                    |     |      |     |       |     |     |       |        |       |
| Wash Int/Ext window glass       |     |      |     |       |     |     |       | X      |       |
| Shampoo carpets                 |     |      |     |       |     |     |       | X      |       |

|                                 | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|---------------------------------|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Permit Center</b>            |     |      |     |       |     |     |       |        |       |
| Restrooms - All Floors          |     | X    |     | X     |     | X   |       |        |       |
| Trash                           |     | X    |     | X     |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies |     | X    |     | X     |     | X   |       |        |       |
| Office counters                 |     | X    |     | X     |     | X   |       |        |       |
| Vacuum carpets                  |     | X    |     | X     |     | X   |       |        |       |
| Dust all ledges & surfaces      |     | X    |     | X     |     | X   |       |        |       |
| Mop floors                      |     | X    |     | X     |     | X   |       |        |       |
| Entry/Lobby                     |     | X    |     | X     |     | X   |       |        |       |
| Polish wood                     |     |      |     |       |     |     |       |        |       |
| Wax/Seal floor                  |     |      |     |       |     |     | X     |        |       |
| Clean glass entry doors         |     | X    |     |       |     | X   |       |        |       |
| Polish brass                    |     |      |     |       |     |     |       |        |       |
| Wash Int/Ext window glass       |     |      |     |       |     |     |       | X      |       |
| Shampoo carpets                 |     |      |     |       |     |     |       | X      |       |

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_

|                                    | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|------------------------------------|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Gansner Park</b>                |     |      |     |       |     |     |       |        |       |
| Restrooms                          |     | X    |     |       |     | X   |       |        |       |
| Trash – bathrooms/park receptacles |     | X    |     |       |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies    |     |      |     |       |     |     |       |        |       |
| Office counters                    |     |      |     |       |     |     |       |        |       |
| Vacuum carpets                     |     |      |     |       |     |     |       |        |       |
| Clean all ledges & surfaces        |     | X    |     |       |     | X   |       |        |       |
| Mop floors                         |     | X    |     |       |     | X   |       |        |       |
| Entry/Lobby                        |     |      |     |       |     |     |       |        |       |
| Polish wood                        |     |      |     |       |     |     |       |        |       |
| Wax/Seal floor                     |     |      |     |       |     |     |       |        |       |
| Clean entry doors                  |     | X    |     |       |     | X   |       |        |       |
| Polish brass                       |     |      |     |       |     |     |       |        |       |
| Wash Int/Ext window glass          |     |      |     |       |     |     |       |        |       |
| Shampoo carpets                    |     |      |     |       |     |     |       |        |       |

|                                 | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|---------------------------------|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Gansner Airport bathroom</b> |     |      |     |       |     |     |       |        |       |
| Restroom                        |     |      |     |       |     | X   |       |        |       |
| Trash                           |     |      |     |       |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies |     |      |     |       |     |     |       |        |       |
| Office counters                 |     |      |     |       |     |     |       |        |       |
| Vacuum carpets                  |     |      |     |       |     |     |       |        |       |
| Clean all ledges & surfaces     |     |      |     |       |     | X   |       |        |       |
| Mop floors                      |     |      |     |       |     | X   |       |        |       |
| Entry/Lobby                     |     |      |     |       |     |     |       |        |       |
| Polish wood                     |     |      |     |       |     |     |       |        |       |
| Wax/Seal floor                  |     |      |     |       |     |     |       |        |       |
| Clean entry doors               |     |      |     |       |     | X   |       |        |       |
| Polish brass                    |     |      |     |       |     |     |       |        |       |
| Wash Int/Ext window glass       |     |      |     |       |     |     |       |        |       |
| Shampoo carpets                 |     |      |     |       |     |     |       |        |       |

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_

|                                   | Mon | Tues | Wed | Thurs | Fri | Sat | 3 Mos | Annual | 6 Mos |
|-----------------------------------|-----|------|-----|-------|-----|-----|-------|--------|-------|
| <b>Facility Services Building</b> |     |      |     |       |     |     |       |        |       |
| Restrooms - All Floors            |     | X    |     |       |     | X   |       |        |       |
| Trash                             |     | X    |     |       |     | X   |       |        |       |
| Lobby Stairs/Handrail/Balconies   |     | X    |     |       |     | X   |       |        |       |
| Office counters                   |     | X    |     |       |     | X   |       |        |       |
| Vacuum carpets                    |     | X    |     |       |     | X   |       |        |       |
| Dust all ledges & surfaces        |     | X    |     |       |     | X   |       |        |       |
| Mop floors                        |     | X    |     |       |     | X   |       |        |       |
| Entry/Lobby                       |     | X    |     |       |     | X   |       |        |       |
| Polish wood                       |     |      |     |       |     |     |       |        |       |
| Wax/Seal floor                    |     |      |     |       |     |     | X     |        |       |
| Clean glass entry doors           |     | X    |     |       |     | X   |       |        |       |
| Polish brass                      |     |      |     |       |     |     |       |        |       |
| Wash Int/Ext window glass         |     |      |     |       |     |     |       | X      |       |
| Shampoo carpets                   |     |      |     |       |     |     |       | X      |       |

|  | Mon | Tues | Wed | Thurs | Fri | Sat | Sun | Annual | 6 Mos |
|--|-----|------|-----|-------|-----|-----|-----|--------|-------|
| <b>Human Resources / Risk Dept Admin</b> |     |      |     |       |     |     |     |        |       |
| Restrooms - All Floors                   |     |      | X   |       |     |     | X   |        |       |
| Trash                                    |     |      | X   |       |     |     | X   |        |       |
| Lobby Stairs/Handrail/Balconies          |     |      | X   |       |     |     | X   |        |       |
| Office counters                          |     |      | X   |       |     |     | X   |        |       |
| Vacuum carpets                           |     |      | X   |       |     |     | X   |        |       |
| Dust all ledges & surfaces               |     |      | X   |       |     |     | X   |        |       |
| Mop floors                               |     |      | X   |       |     |     | X   |        |       |
| Entry/Lobby                              |     |      | X   |       |     |     | X   |        |       |
| Polish wood                              |     |      |     |       |     |     |     |        |       |
| Wax/Seal floor                           |     |      |     |       |     |     |     |        |       |
| Clean glass entry doors                  |     |      | X   |       |     |     | X   |        |       |
| Polish brass                             |     |      |     |       |     |     |     |        |       |
| Wash Int/Ext window glass                |     |      |     |       |     |     |     | X      |       |
| Shampoo carpets                          |     |      |     |       |     |     |     | X      |       |

\_\_\_\_ COUNTY INITIALS

CONTRACTOR INITIALS \_\_\_\_

|                                 | Mon | Tues | Wed | Thurs | Fri | Sat | Sun | Annual | 6 Mos |
|---------------------------------|-----|------|-----|-------|-----|-----|-----|--------|-------|
| <b>Sheriff's Office - Admin</b> |     |      |     |       |     |     |     |        |       |
| Restrooms - All Floors          |     |      | X   |       |     |     | X   |        |       |
| Trash                           |     |      | X   |       |     |     | X   |        |       |
| Lobby Stairs/Handrail/Balconies |     |      | X   |       |     |     | X   |        |       |
| Office counters                 |     |      | X   |       |     |     | X   |        |       |
| Vacuum carpets                  |     |      | X   |       |     |     | X   |        |       |
| Dust all ledges & surfaces      |     |      | X   |       |     |     | X   |        |       |
| Mop floors                      |     |      | X   |       |     |     | X   |        |       |
| Entry/Lobby                     |     |      | X   |       |     |     | X   |        |       |
| Polish wood                     |     |      |     |       |     |     |     |        |       |
| Wax/Seal floor                  |     |      |     |       |     |     |     |        |       |
| Clean glass entry doors         |     |      | X   |       |     |     | X   |        |       |
| Polish brass                    |     |      |     |       |     |     |     |        |       |
| Wash Int/Ext window glass       |     |      |     |       |     |     |     | X      |       |
| Shampoo carpets                 |     |      |     |       |     |     |     | X      |       |

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CONTRACTOR INITIALS \_\_\_\_

**Exhibit C  
Fee Schedule**

| <b>ANNUAL FEE SCHEDULE - 10/1/24-9/30/25</b> |            |
|--|------------|
| <b>Facility</b>                              | <b>Fee</b> |

|  |           |
|--|-----------|
| Quincy Memorial Hall                           | 10,463.88 |
| Fairgrounds Admin /<br>Facility Services Admin | 8,194.68  |
| Courthouse Annex                               | 64,349.16 |
| Courthouse                                     | 56,732.40 |
| Library & Museum                               | 25,214.40 |
| Permit Center                                  | 18,910.80 |
| Gansner Park (Apr 15 – Oct 15)                 | 3,090.00  |
| Gansner Airport bathroom                       | 927.00    |
| Human Resources/Risk Dept                      | 20,394.00 |
| Sheriff's Office - Admin                       | 19,776.00 |
| General Services as-needed                     | 5,000.00  |

| <b>ANNUAL FEE SCHEDULE – 10/1/25-9/30/26</b> |            |
|--|------------|
| <b>Facility</b>                              | <b>Fee</b> |

|   |           |
|---|-----------|
| Quincy Memorial Hall                          | 10,777.68 |
| Fairgrounds Admin/<br>Facility Services Admin | 8,440.44  |
| Courthouse Annex                              | 66,279.60 |
| Courthouse                                    | 58,434.36 |
| Library & Museum                              | 25,970.76 |
| Permit Center                                 | 19,478.04 |
| Gansner Park (Apr 15 – Oct 15)                | 3,182.70  |
| Gansner Airport bathroom                      | 954.72    |
| Human Resources/Risk Dept                     | 21,005.76 |
| Sheriff's Office - Admin                      | 20,369.28 |

|  |            |
|--|------------|
| General Services as-needed                   | 5,000.00   |
| <b>ANNUAL FEE SCHEDULE – 10/1/25-9/30/26</b> |            |
| <b>Facility</b>                              | <b>Fee</b> |

|   |           |
|---|-----------|
| Quincy Memorial Hall                          | 11,100.96 |
| Fairgrounds Admin/<br>Facility Services Admin | 8,693.64  |
| Courthouse Annex                              | 68,267.88 |
| Courthouse                                    | 60,187.32 |
| Library & Museum                              | 26,749.80 |
| Permit Center                                 | 20,062.32 |
| Gansner Park (Apr 15 – Oct 15)                | 3,278.16  |
| Gansner Airport bathroom                      | 983.28    |
| Human Resources/Risk Dept                     | 21,635.88 |
| Sheriff's Office - Admin                      | 20,980.32 |
| General Services as-needed                    | 5,000.00  |

Payment will be made by the County in accordance with the Auditor-Controller's schedule for issuing recurring vendor payments.

In the event Contractor fails to schedule the Annual Cleaning Tasks prior to October 1<sup>st</sup>, the amount of the contract will be reduced by the cost charged by a third party contractor to complete the Annual Cleaning Tasks in the Scope of Services.

**Emergency Janitorial Services:**

- A. Labor and equipment rental: \$65 per hour
- B. **Emergency Janitorial Services** not to exceed **Five Thousand dollars** (\$5,000) per contract year.
- C. Contractor shall be paid monthly upon submittal of written invoice to County setting forth the following:
  - a. A description of the services provided including the date(s) of service(s), amount of time expended, and any applicable hourly rate
- D. County shall make payment within 30 days of receipt of Contractor's invoice
- E. In no event shall the total amount paid to Contractor exceed the maximum amount set forth in Line B above

## EXHIBIT "D"

### SCHEDULE OF HIPAA PROVISIONS

If and to the extent, and so long as, required by the provisions of 42 U.S.C. § 1171, et seq., enacted as the Health Insurance Portability and Accountability Act of 1996 (HIPAA) and regulations promulgated thereunder, but not otherwise, Contractor does hereby assure County that Contractor will appropriately safeguard Protected Health Information made available to or obtained by Contractor.

In implementation of such assurance and without limiting the obligation of Contractor otherwise set forth in this Contract or imposed by applicable law, Contractor hereby agrees to comply with applicable requirements of law relating to Protected Health Information and with respect to any task or other activity Contractor performs on behalf of County, to the extent County would be required to comply with such requirements.

The agreement of Contractor set forth in the two preceding sentences, and the additional provisions relating to permitted and required uses and disclosures thereof that shall from time to time be provided to Contractor by County in accordance with applicable law, constitutes a contract between County and Contractor establishing the permitted and required uses and disclosures of such Protected Health Information by Contractor. In amplification and not in limitation of the provisions of this Contract including this Section of this Contract, Contractor agrees that Contractor shall:

1. Not use or further disclose such Protected Health Information other than as permitted or required by this Contract. Contractor shall not, except as necessary for the proper management and administration of the Contractor to carry out the legal responsibilities of the Contractor for performance of Contractor's duties under this Contract, use, reproduce, disclose, or provide to third parties, any confidential documents or information relating to the County or patients of the County without prior written consent or authorization of the County or of the patient. If Contractor uses such information for the purposes set forth above, it will only do so if the disclosure is required by law or Contractor obtains reasonable assurances from the person to whom the information is disclosed that it will be held confidentially and used or further disclosed only as required by law or for the purpose for which Contractor disclosed it to the person. Contractor shall also ensure that the person notifies Contractor of any instances of breach of confidentiality such person is aware of. Contractor shall ensure that its personnel, employees, affiliates, and agents maintain the confidentiality of patient health information and business of the County;
2. Not use or further disclose the information in a manner that would violate the requirements of applicable law, if done by County;
3. Implement administrative, physical, and technical safeguards that reasonably and appropriately protect the confidentiality, integrity, and availability of such Protected Health Information that it creates, receives, maintains, transmits or destroys on behalf of County;

\_\_\_\_ COUNTY INITIALS

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CONTRACTOR INITIALS \_\_\_\_\_

4. Report to County any use or disclosure of such information not provided for by this Contract of which Contractor becomes aware;
5. Ensure that any subcontractors or agents to whom Contractor provides Protected Health Information received from County agree to the same restrictions and conditions that apply to Contractor with respect to such information;
6. Make available Protected Health Information in accordance to applicable law;
7. The above requirements apply equally to all electronic records. Contract shall not release any electronic information without complying with all above requirements;
8. Make Contractor's internal practices, books, and records relating to the use and disclosure of Protected Health Information received from County available to the Secretary of the United States Health and Human Services for purposes of determining Contractor's compliance with applicable law (in all events Contractor shall immediately notify County of any such request, and shall provide County with copies of any such materials);
9. Incorporate any amendments or corrections to Protected Health Information when notified pursuant to applicable law. Contractor agrees that this Contract may be amended from time to time by County if and to the extent required by the provisions of 42 U.S.C. § 1171, et seq., enacted by HIPAA and regulations promulgated thereunder, in order to assure that this Contract is consistent therewith; and
10. Authorize termination of the Contract by County if County determines that Contractor has violated a material term of this Contract.

**Exhibit E  
Confidentiality Agreement**

**CONFIDENTIALITY AGREEMENT FOR CONTRACTORS**

Background

The County of Plumas relies on independent contractors to perform a variety of services in the interiors of County buildings. Employees of these contractors may come in contact with documents that contain information regarding matters that must be kept confidential by the County.

Even information that might not be considered confidential for the usual reasons of protecting non-public records should be considered by contractors and their employees to be confidential. An exception is when the documents are provided to the contractor by the County for a specific purpose related to the subject contract.

Confidentiality Agreement

I, Tim Ringo acknowledge and understand that any and all documents that I or my employees may see or otherwise come in contact with during my work on premises owned and/or occupied by the County of Plumas in the course of performing contracted services, are to be considered confidential and not to be discussed by me or my employees with any other person. I further agree that I will not read, sort, move or take away any documents from the premises. I understand that this statement does not apply to documents containing work instructions or other information that is directly related to the work that I am performing for the County.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



**PLUMAS COUNTY  
PLANNING DEPARTMENT  
MEMORANDUM**

---

**TO:** Honorable Chair and Board of Supervisors

**FROM:** Tracey Ferguson, Director of Planning

**MEETING DATE:** October 1, 2024

**SUBJECT:** Adopt a **RESOLUTION** of the Board of Supervisors of the County of Plumas Authorizing the Inaugural Incorporation of Plumas County including the City of Portola Into the Sierra Economic Development District for the Purpose of Inclusion and Participation in the Comprehensive Economic Development Strategy and its Economic and Community Development Initiatives; General Fund Impact; approved as to form by County Counsel; discussion and possible action. Roll call vote

---

**Recommendation:**

Adopt a **RESOLUTION** Authorizing the Inaugural Incorporation of Plumas County including the City of Portola Into the Sierra Economic Development District for the Purpose of Inclusion and Participation in the Comprehensive Economic Development Strategy and its Economic and Community Development Initiatives.

**Background and Discussion:**

The United States Economic Development Administration's (U.S. EDA) mission is to promote innovation and competitiveness to prepare American regions for growth and success in the worldwide economy, and as part of this mission, the U.S. EDA works directly with communities and regions to build capacity for economic development by locally driven grant investments in planning, technical assistance, and infrastructure construction.

To help lead the locally based, regionally driven economic development planning process, the U.S. EDA has designated economic development districts (EDD) across the United States through its authority under 13 CFR (Code of Federal Regulations) Part 304 Sec. 304.1 (Designation of Economic Development Districts: Regional eligibility). In the Plumas County region, contiguous with the jurisdictional boundaries of the County, is the Sierra Economic Development District (SEDD), which is a multijurisdictional entity comprised of all the county governments and incorporated cities within Placer County, Nevada County, El Dorado County, and Sierra County and involves public, private, and non-profit sectors.

The Sierra Business Council (SBC) is the administrator for the SEDD and seeks to aid in the creation of regional prosperity through the responsible mobilization of human, economic, social, natural, and financial capital to generate a healthy and collaborative local economy. As the administrator for the SEDD, SBC is responsible for developing a Comprehensive Economic Development Strategy (CEDS) pursuant to 13 CFR Part 303 Sec. 303.7 (Requirements for Comprehensive Economic Development Strategies) that is designed to build capacity and guide the direction of economic resiliency of the SEDD through a coordinated planning process of meaningful conversation and debate about the economic and community development goals and objectives, investment priorities, and funding sources.

Discussions about joining the SEDD with County staff and leadership, including the Board of Supervisors, has occurred over the past 18 to 24 months, including in the context of wildfire recovery and economic development, on May 16, 2023, and with the most recent on June 18, 2024. Kristin York, with Sierra Business Council, has delivered presentations to the Board of Supervisors to update the public on the inclusion of Plumas County in the SEDD and in the development of the 2023-2027 CEDS update.

The U.S. EDA requires jurisdictions to successfully complete a CEDS in order to be eligible to apply for vital funding (i.e., federal EDA grants) for economic and community development initiatives, and the CEDS is a strategic blueprint that serves as a means to focus on the U.S. EDA's seven investment priorities of recovery and resilience, equity, manufacturing, workforce development, technology-based economic development, environmentally sustainable development, and exports and foreign direct investment. In the past, Plumas County has relied on the Economics Element of the 2035 General Plan, adopted December 17, 2013, for U.S. EDA funding eligibility; however, the U.S. EDA confirmed within the past year that inclusion in a CEDS is a prerequisite requirement for Plumas County to be eligible for future U.S. EDA funding.

SBC has been working with the U.S. EDA Seattle Regional Office to gain approval of the incorporation of Plumas County into the SEDD and the Resolution before the Board of Supervisors for adoption recognizes the approval on June 10, 2024, by the U.S. EDA Seattle Regional Office to incorporate Plumas County into the SEDD, and concurrence from U.S. EDA National, and authorizes the inaugural incorporation of Plumas County, including the City of Portola, into the SEDD for the purpose of inclusion and participation in the CEDS and its economic and community development initiatives.

Plumas County and the City of Portola will greatly benefit from becoming a part of the SEDD and the most urgent expected benefits of incorporating into the SEDD are 1) assistance with planning for economic development growth, 2) responding to existing disaster recovery conditions, 3) developing strategies to reverse the County's declining population trend, and 4) increasing opportunities for high quality jobs and workforce training.

**Action:**

Adopt a **RESOLUTION** Authorizing the Inaugural Incorporation of Plumas County including the City of Portola Into the Sierra Economic Development District for the Purpose of Inclusion and Participation in the Comprehensive Economic Development Strategy and its Economic and Community Development Initiatives.

**Fiscal Impact:**

General Fund Impact - time spent by Plumas County Planning Director, Tracey Ferguson, drafting the Resolution under Planning Department FY24/25 budget.

**Attachments:**

1. SEDD CEDS Plumas BOS Res 2024-\_\_\_\_\_

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF PLUMAS  
AUTHORIZING THE INAUGURAL INCORPORATION OF PLUMAS COUNTY  
INCLUDING THE CITY OF PORTOLA  
INTO THE SIERRA ECONOMIC DEVELOPMENT DISTRICT  
FOR THE PURPOSE OF INCLUSION AND PARTICIPATION IN THE  
COMPREHENSIVE ECONOMIC DEVELOPMENT STRATEGY  
AND ITS ECONOMIC AND COMMUNITY DEVELOPMENT INITIATIVES**

**WHEREAS**, Plumas County is named for the Spanish Río de las Plumas (the Feather River) which flows through it and is located in Northern California where the mountain ranges of the Sierra Nevada and Cascades meet with a 2020 Census Population of 19,790, and Quincy being the county seat; and

**WHEREAS**, the City of Portola, named after Spanish explorer Gaspar de Portolá, is the only incorporated city in Plumas County located on the nationally designated wild and scenic Middle Fork of the Feather River with a 2020 Census population of 2,100; and

**WHEREAS**, the United States Economic Development Administration's (U.S. EDA) mission is to promote innovation and competitiveness in order to prepare American regions for growth and success in the worldwide economy; and

**WHEREAS**, the U.S. EDA's investment policy is designed to establish a foundation for sustainable job growth and resilient regional economies using two key economic drivers—innovation and regional collaboration; and

**WHEREAS**, the U.S. EDA works directly with communities and regions to build capacity for economic development by locally driven grant investments in planning, technical assistance, and infrastructure construction; and

**WHEREAS**, to help lead the locally based, regionally driven economic development planning process, the U.S. EDA has designated economic development districts (EDD) across the United States through its authority under 13 CFR (Code of Federal Regulations) Part 304 Sec. 304.1 (Designation of Economic Development Districts: Regional eligibility); and

**WHEREAS**, the Sierra Economic Development District (SEDD) is a multijurisdictional entity comprised of all the county governments and incorporated cities within Placer County, Nevada County, El Dorado County, and Sierra County and involves public, private, and non-profit sectors; and

**WHEREAS**, the Plumas County jurisdictional boundaries are contiguous to the SEDD boundaries; and

**WHEREAS**, Plumas County, including the City of Portola, is a disinvested, underserved, remote rural county with one incorporated city that share common environmental, social, and economic conditions, challenges, and opportunities with the multijurisdictional SEDD and will greatly benefit from becoming a part of the SEDD; and

**WHEREAS**, the most urgent expected benefits of Plumas County incorporating into the SEDD are assistance with planning for economic development growth, responding to existing disaster recovery conditions, developing strategies to reverse the County's declining population trend, and increasing opportunities for high quality jobs and workforce training; and

**WHEREAS**, the Vision for the SEDD is shared prosperity, equitable opportunity, and a culture of innovation in a resilient economy; and

**WHEREAS**, the Sierra Business Council (SBC) is the administrator for the SEDD and seeks to aid in the creation of regional prosperity through the responsible mobilization of human, economic, social, natural, and financial capital to generate a healthy and collaborative local economy; and

**WHEREAS**, as the administrator for the SEDD, SBC is responsible for developing a Comprehensive Economic Development Strategy (CEDS) pursuant to 13 CFR Part 303 Sec. 303.7 (Requirements for Comprehensive Economic Development Strategies) that is designed to build capacity and guide the direction of economic resiliency of the SEDD through a coordinated planning process of meaningful conversation and debate about the economic and community development goals and objectives, investment priorities, and funding sources; and

**WHEREAS**, the CEDS is a performance-based, strategy-driven plan for regional collaboration and is a cornerstone of the U.S. EDA’s planning programs to engage community leaders and leverage the involvement of the private sector as a driver of public-private partnerships; and

**WHEREAS**, the U.S. EDA requires jurisdictions to successfully complete a CEDS in order to be eligible to apply for vital funding for economic and community development initiatives; and

**WHEREAS**, the CEDS is a strategic blueprint that serves as a means to focus on the U.S. EDA’s seven investment priorities of recovery and resilience, equity, manufacturing, workforce development, technology-based economic development, environmentally sustainable development, and exports and foreign direct investment.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Supervisors of the County of Plumas, State of California, hereby:

1. Recognizes the approval on June 10, 2024, by the U.S. EDA Seattle Regional Office to incorporate Plumas County into the SEDD and concurrence from U.S. EDA National; and
2. Authorizes the inaugural incorporation of Plumas County into the SEDD for the purpose of inclusion and participation in the CEDS and its economic and community development initiatives.

The foregoing was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board on the 1<sup>st</sup> day of October 2024, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

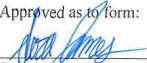
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Greg Hagwood, Chair  
Board of Supervisors

ATTEST:

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Allen Hiskey  
Clerk of the Board of Supervisors

Approved as to form:  
  
Sara James, Attorney  
County Counsel’s Office



**PLUMAS COUNTY  
COUNTY ADMINISTRATOR  
MEMORANDUM**

---

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Debra Lucero, County Administrative Officer  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Approve and authorize Chair to ratify and sign an agreement between Plumas County Administration and Pioneer Production Services, LLC DBA ViewPoint for a (1) 3-5 minute educational segment as a standalone short-form documentary; effective September 17, 2024; not to exceed \$29,300.00; General Fund Impact; approved as to form by County Counsel; discussion and possible action.

---

**Recommendation:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Administration and Pioneer Production Services, LLC DBA ViewPoint for a (1) 3-5 minute educational segment as a standalone short-form documentary; effective September 17, 2024; not to exceed \$29,300.00; General Fund Impact; approved as to form by County Counsel; discussion and possible action.

**Background and Discussion:**

This VIEWPOINT short-form documentary series will be distributed to Public Television stations in all 50 states. The overall project will include the production of one (1) 3•5-minute educational segment produced as a standalone short,form documentary for distribution to Public Television Stations nationwide ( estimated reach for one year is 60 million households). VIEWPOINT maintains editorial control for the series format following Public TV Standards and will adhere to guidelines for Public Television's official practices.

The host of VIEWPOINT for Public Television is Dennis Quaid. Mr. Quaid's image may not be used for any other broadcasts other than for this Public Television series. Plumas County, CA. agrees to be a content expert for VIEWPOINT and understands that the format of the Public Television segment is non-commercial and strictly educational in nature. In adherence with Public Television Standards and Practices, there are no fees associated with the Public Television portion of the project. All fees outlined in this Authorization cover production costs for the value-added production and distribution services outlined below.

**Action:**

Approve and authorize Chair to ratify and sign an agreement between Plumas County Administration and Pioneer Production Services, LLC DBA ViewPoint for a (1) 3-5 minute educational segment as a standalone short-form documentary; effective September 17, 2024; not to exceed \$29,300.00; General Fund Impact; approved as to form by County Counsel; discussion and possible action.

**Fiscal Impact:**

General Fund Impact of \$29,300.00

**Attachments:**

1. 3936 FINAL (1)

# VIEWPOINT

WITH DENNIS QUAID

## Studio Production Authorization

To the Attention of: Greg Hagwood

Participant Company: Plumas County, CA.

Storyline: Discover America: Great Places to Live, Visit and Start a Business

Producer: Anthony Davis

Date: Tuesday, September 17, 2024

## Public Television Distribution

This VIEWPOINT short-form documentary series will be distributed to Public Television stations in all 50 states. The overall project will include the production of one (1) 3-5-minute educational segment produced as a standalone short-form documentary for distribution to Public Television Stations nationwide (estimated reach for one year is 60 million households). VIEWPOINT maintains editorial control for the series format following Public TV Standards and will adhere to guidelines for Public Television's official practices. The host of VIEWPOINT for Public Television is Dennis Quaid. Mr. Quaid's image may not be used for any other *broadcasts* other than for this Public Television series. Plumas County, CA. agrees to be a content expert for VIEWPOINT and understands that the format of the Public Television segment is non-commercial and strictly educational in nature. In adherence with Public Television Standards and Practices, there are no fees associated with the Public Television portion of the project. All fees outlined in this Authorization cover production costs for the value-added production and distribution services outlined below.

*As a special thanks, VIEWPOINT will provide the following value-added services.*

## 5-6 Minute Corporate Profile

VIEWPOINT will provide the production of one (1) broadcast quality, 5-6-minute educational documentary profile with expansive and detailed information documenting the issues and educational message that are applicable to your target audience. This is produced and edited on digital HD media. The format is educational and informational and is designed to promote your educational message within the context of the feature story line. Production includes interviews, narration, program/set design, script writing, videography, graphics, music, editing, high-end computer-generated graphics, and 2-D animation and/or graphics of your logo, phone number, and website will complete the production.

## Educational Commercial Television Airings

VIEWPOINT will provide the production of one (1) high end one-minute educational commercial segment used for network distribution. Your segment will be broadcast once primetime in over 84 million homes via MSNBC, CNBC, CNN, or an equivalent network. Your educational commercial segment will also air 400 times in many of the top 100 Designated Marketing Areas during peak and primetime on networks such as CNBC, CNN, CNN Headline News, Discovery Life, Fox Business Network, The Learning Channel, Discovery Channel, or equivalent networks (a media schedule will be set in advance to guarantee these spots and post airing affidavits (proof of airing) will be provided upon request following the airings).

VIEWPOINT

P. 561-244-7620 • [info@viewpointproject.com](mailto:info@viewpointproject.com)

# VIEWPOINT

WITH DENNIS QUAID

## Internet Distribution

VIEWPOINT will digitize your segments into digital files for streaming on your website and will be delivered in a format for streaming on social media sites. VIEWPOINT will design and generate an email campaign to your narrowcasted audience sending up to 1,000,000 video emails from our email database.

## Project Cycle: 90-120 Days

Day 1: Contract signed, and organization is scheduled for participation in the project.

Days 2-14: Project Fee is due on receipt of invoice; Questionnaire and Collaterals Sent.

Days 15-45: Project assigned to a field producer, producer reviews literature, acclimates to storyline.

Days 46-75: Scripts written and approved. Shoot location determined and shoot day set.

Days 76-90+: Shoot Day occurs; studio edits film; segments are approved & media schedule is set for airing.

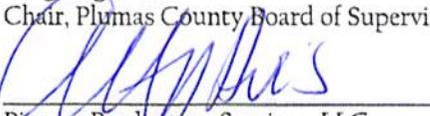
## Requirements of Plumas County, CA.

- a. Completion of the Research Questionnaire. (Available online, by email, & in Welcome Package)
- b. Collateral materials sent necessary to the storyline and to aid the producer and field producer in scripting. (Included should be all necessary literature, marketing materials, past video work, master files of previously shot video (if available), company logo(s); all helpful creating the script.
- c. A list of potential interviewees and site locations where the educational story may be shot.
- d. Plumas County, CA. does hereby commit to participate in this project described above and agrees to pay the \$25,900 underwriting and scheduling fee upon receipt of invoice (there are no post-production fees).
- e. The one day one location shoot will be provided for a location fee of \$3,400 to shoot onsite in the continental U.S. This location expense will be the responsibility of Plumas County, CA. Alternately, a field production crew can be provided on location at an appropriate facility in South Florida (West Palm Beach to Miami) to shoot all footage and interviews for this project at no additional expense if the organization has a South Florida location to shoot story in use by an end user.
- f. Expert advice on the technical accuracy of script and video for the 5-minute educational documentary and one-minute segment within 5 business days of receipt of these deliverables.
- g. Plumas County, CA. agrees to sign up for a free six-month ClipStock Enterprise Membership (the duration of the project). This membership is essential because it includes unlimited access to necessary stock footage, music and SFX for the project. As a VIEWPOINT featured guest, Plumas County, CA. will receive both licensing and distribution rights to the stock footage, music, SFX along with the 6-minute corporate documentary and educational commercial at no additional cost. Your team will also have final sign-off and approval on all 3 segments prior to airings and distribution.

  
Authorized Signature  
Greg Hagwood  
Chair, Plumas County Board of Supervisors

CHAIR OF THE BOARD  
Position

9/17/2024  
Date

  
Pioneer Production Services, LLC  
VIEWPOINT  
Senior Producer  
Anthony Davis

Senior Producer  
Position

9/18/24  
Date

VIEWPOINT  
P. 561-244-7620 • info@viewpointproject.com

Approved as to form:

  
Joshua Bredt, Attorney  
Plumas County Counsel's Office



**PLUMAS COUNTY  
BOARD OF SUPERVISORS  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Debra Lucero, County Administrative Officer  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** CONTINUED PUBLIC HEARING FROM SEPTEMBER 17, 2024, The Board of Supervisors will continue the public hearing on the FY 2024/2025 County Budget. Members of the public are strongly encouraged to submit their comments using email address [Public@countyofplumas.com](mailto:Public@countyofplumas.com)

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**Recommendation:**

**CONTINUED PUBLIC HEARING FROM SEPTEMBER 17, 2024,** The Board of Supervisors will continue the public hearing on the FY 2024/2025 County Budget. Members of the public are strongly encouraged to submit their comments using email address [Public@countyofplumas.com](mailto:Public@countyofplumas.com)

**Background and Discussion:**

**Action:**

**CONTINUED PUBLIC HEARING FROM SEPTEMBER 17, 2024,** The Board of Supervisors will continue the public hearing on the FY 2024/2025 County Budget. Members of the public are strongly encouraged to submit their comments using email address [Public@countyofplumas.com](mailto:Public@countyofplumas.com)

**Fiscal Impact:**

**CONTINUED PUBLIC HEARING FROM SEPTEMBER 17, 2024,** The Board of Supervisors will continue the public hearing on the FY 2024/2025 County Budget. Members of the public are strongly encouraged to submit their comments using email address [Public@countyofplumas.com](mailto:Public@countyofplumas.com)

**Attachments:**

None



**PLUMAS COUNTY  
AUDITOR-CONTROLLER  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Martee Nieman, Auditor-Controller  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** CONTINUED FROM SEPTEMBER 17, 2024, Review Administrative and Budgetary Controls consistent with Government Code §29092 and §29125 for FY 24/25; discussion and possible action.

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**Recommendation:**

**CONTINUED FROM SEPTEMBER 17, 2024,** Review Administrative and Budgetary Controls consistent with Government Code §29092 and §29125 for FY 24/25; discussion and possible action.

**Background and Discussion:**

**Action:**

**CONTINUED FROM SEPTEMBER 17, 2024,** Review Administrative and Budgetary Controls consistent with Government Code §29092 and §29125 for FY 24/25; discussion and possible action.

**Fiscal Impact:**

No General Fund Impact

**Attachments:**

1. Administrative & Budgetary Controls FY2425

**ADMINISTRATIVE AND BUDGETARY CONTROLS CONSISTENT WITH GOVERNMENT CODE  
SECTIONS 29092 AND 29125, DURING FISCAL YEAR 2024-2025**

Consistent with Government Code Section 29092, the Board of Supervisors adopts these Administrative and Budgetary Controls for the administration of the Plumas County 2024-2025 Budget.

**County Owned Personal Property**

Sole authority for the disposition, lease, sale, or trade-in of all County-owned personal property shall rest with the Purchasing Agent or the Board of Supervisors, within the delegated authority, consistent with Government Code Section 25504 and Plumas County Code 3-1.19

**Contracts and Leases**

A County Department Head may approve contracts for which an appropriation is budgeted, not exceeding five thousand dollars (\$5,000) in value, subject to approval by County Counsel

**Budget Transfers**

The Auditor/Controller has authority to approve transfers and revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased. Provided, however, no budget transfers in amounts greater than \$5,000 shall be allowed to, from or within Salaries and Benefits (all 51XXX series accounts) and Fixed Assets (all 54XXX series accounts) without prior approval of the Board of Supervisors.

**Critical Staffing**

The filling of all positions vacated during the 2024-2025 fiscal year shall be approved by the Board of Supervisors and supported by the Critical Staffing Questionnaire and current Department Organizational Chart

**Mid-Year Budget Review**

The Auditor/Controller shall provide the Board of Supervisors a mid-year budget report in the month of February.

**Department Head and Auditor/Controller Responsibility**

Department Heads shall insure that no expenditure is made or obligation incurred in excess of the specific budget appropriation approved by the Board of Supervisors. Any expenditure or obligation incurred, in excess of the specific budget appropriation, shall be the personal obligation of the Department Head authorizing the expenditure or obligation. The Auditor/Controller shall issue no warrants unless specifically approved by the Board of Supervisors or the County Purchasing Agent, within the delegated authority.

**Policies**

Department Heads and County employees are referred to existing County policies as provided in the County Policy Manual.

**Departmental Reorganization/Reclassification**

Pursuant to Government Code §29124 of the County Budget Guide, while operating under a recommended budget, any requests for departmental reorganization/reclassifications shall be deferred following adoption of the fiscal year budget



**PLUMAS COUNTY  
CLERK OF THE BOARD OF SUPERVISORS  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors

**FROM:** Debra Lucero, County Administrative Officer  
Martee Nieman, Auditor-Controller

**MEETING DATE:** October 1, 2024

**SUBJECT:** CONTINUED FROM SEPTEMBER 17, 2024; Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2024-2025, in accordance with Government Code §29092, and other budgetary administrative controls in accordance with §29092; discussion and possible action; Roll Call Vote

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**Recommendation:**

**CONTINUED FROM SEPTEMBER 17, 2024;** Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2024-2025, in accordance with Government Code §29092, and other budgetary administrative controls in accordance with §29092; discussion and possible action; **Roll Call Vote**

**Background and Discussion:**

**Action:**

**CONTINUED FROM SEPTEMBER 17, 2024;** Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2024-2025, in accordance with Government Code §29092, and other budgetary administrative controls in accordance with §29092; discussion and possible action; **Roll Call Vote**

**Fiscal Impact:**

General Fund Impact.

**Attachments:**

1. FY 24-25 Budget Book - Adopted Final 9-23-24
2. 3880 FINAL



# Plumas County

Adopted Budget

Fiscal Year 2024-2025



**FISCAL YEAR 2024-2025**

# **Adopted Budget**



Submitted to the Board of Supervisors

By

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

**October 2024**



# COUNTY ADMINISTRATIVE OFFICER LETTER

June 25, 2024 (Updated September 19, 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  |

# COUNTY ADMINISTRATIVE OFFICER LETTER

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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.

## 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 pay 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.

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 proposed up-to-5%-across-the-board raises, plus earned merit and longevity raises, plus insurance and worker's compensation increases, plus expected retirees payouts for General Fund employees would have a wage impact of \$8.1 million above FY23-24 actuals. This includes the 40 vacant positions worth \$4.2 million. The Non-General Fund increases amount to \$10.1 million above FY23-24, with 64.46 vacant positions worth \$6.7 million. Please note that this assumes all positions are filled for the entire year which is not reasonable. This is a conservative budget approach and any year-end salary savings can be used to offset compensation increases for 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.**

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

## Final Budget Summary

This year's \$164.0 million Budget includes a \$59.3 million General Fund with a proposed reserve of \$6.6 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 budget increased by 4% since the June 25, 2024 hearings primarily driven by increases to salary and wage accounts for the vacant positions and increases due to recalculated merit, longevity, and retirement expenses for existing employees.

Budgeted expenditures exceed budgeted revenues for the general fund by \$12.2 million. 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.
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 24 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 \$23.6 million. 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 422.246 Full-Time Equivalents (FTEs). This budget eliminates two vacant positions from the General Fund which have remained open for one year without being filled in the following departments:

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

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

It will be important during the next budgeting cycle to strategically eliminate unfilled positions to bring the county's projected vacancy rate from 25% 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 180 employees of our 422.24 allocated positions or nearly 42% of the workforce for the upcoming fiscal year, will receive a 5% Merit or Longevity pay increase.

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:

## **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

# COUNTY ADMINISTRATIVE OFFICER LETTER

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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 financial 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 puts the entire organization at a disadvantage as recommendations and ultimately approvals of millions of dollars of tax-payer money is being made on estimates and old data. 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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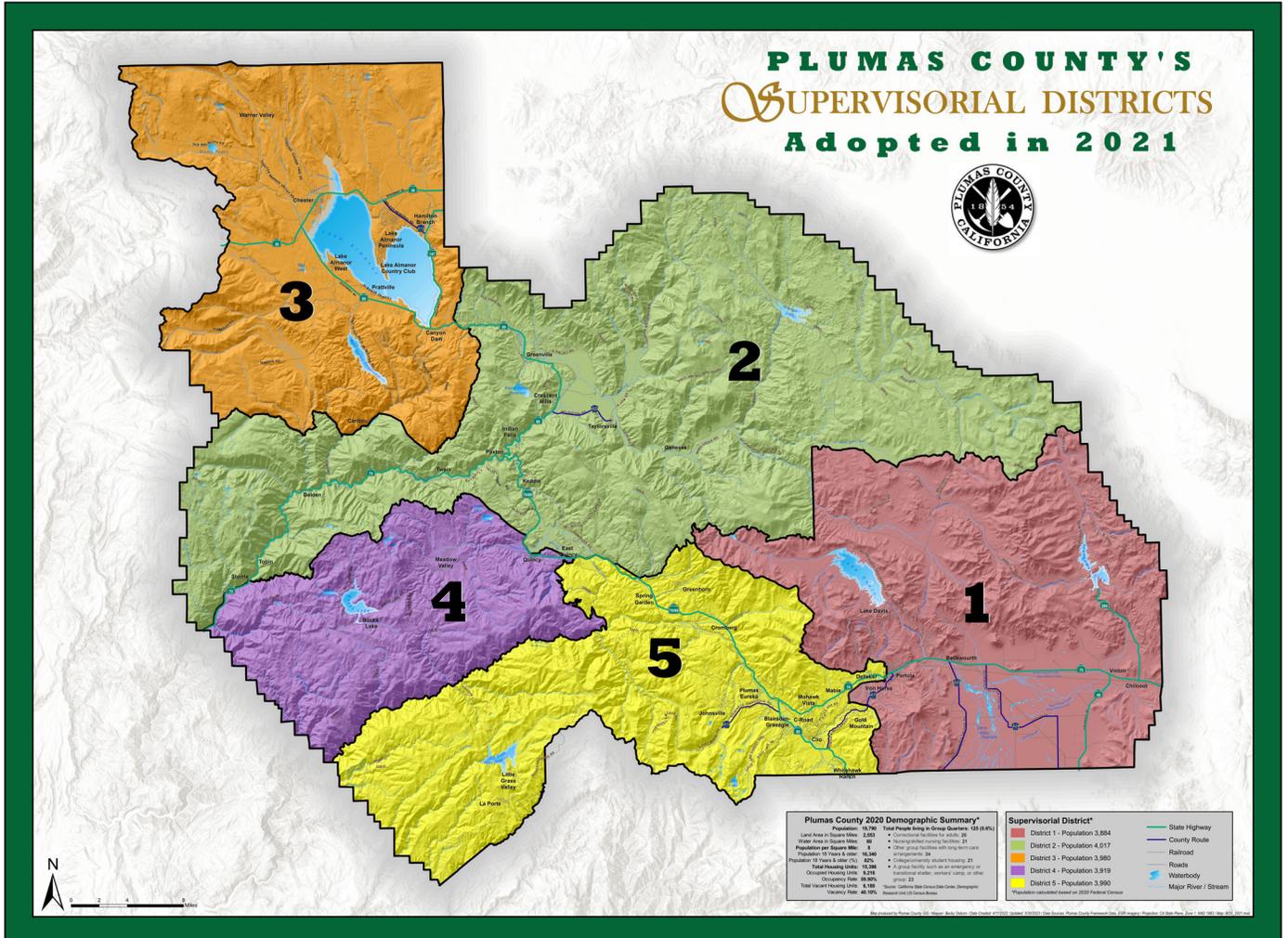
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**DISTRICT 1**  
Dwight Ceresola

**DISTRICT 2**  
Kevin Goss

**DISTRICT 3**  
Tom McGowan

**DISTRICT 4**  
Greg Hagwood

**DISTRICT 5**  
Jeff Engel

***ELECTED OFFICIALS***

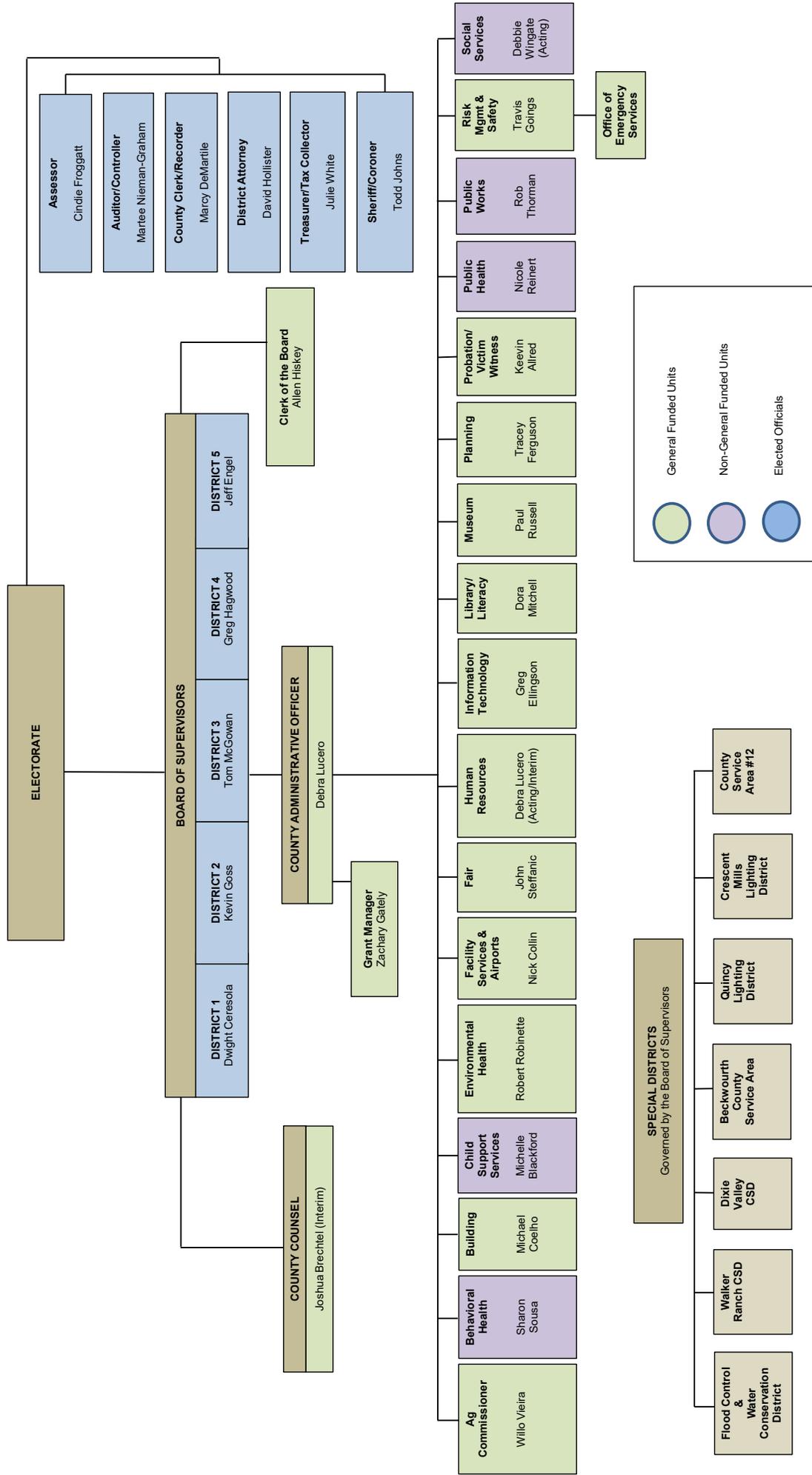
Chair - Supervisor, District 4 ..... Greg Hagwood  
Vice-Chair - Supervisor, District 1 ..... Dwight Ceresola  
Supervisor, District 2 ..... Kevin Goss  
Supervisor, District 3 ..... Tom McGowan  
Supervisor, District 5 ..... Jeff Engel

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 ..... 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 ..... Rob Thorman  
Risk Management/Office of Emergency Services ..... Travis Goings  
Social Services/Public Guardian ..... (Acting) Debbie Wingate

# ORGANIZATIONAL CHART



Updated: 09/19/2024

*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 | *<br>2023 | Audited<br>Actual<br>2022 | Audited<br>Actual<br>2021 | Audited<br>Actual<br>2020 |
|---------------------------|-------------------------------|-----------|---------------------------|---------------------------|---------------------------|
| Unassigned                | \$ 9,980,612                  |           | \$ 10,834,528             | \$ 8,666,148              | \$ 7,991,723              |
| Committed                 | \$ 6,594,219                  |           | \$ 2,052,737              | \$ 2,952,749              | \$ 2,052,726              |
| Restricted                | \$ (398,481)                  |           | \$ 2,524,477              | \$ 1,839,975              | \$ 1,939,355              |
| Nonspendable              | \$ 151,421                    |           | \$ 859,582                | \$ 865,560                | \$ 753,816                |
| Assigned                  | \$ 6,973,226                  |           | \$ 4,114,939              | \$ 3,138,002              | \$ 1,269,982              |
| <b>General Fund Total</b> | <b>\$ 23,300,997</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 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. It is necessary to estimate these balances for the purpose of generating the required Budget Schedules since the 2022-23 and 2023-24 fiscal years have not yet been closed. These fund balances are a point in time estimate and subject to change based on detailed review and completion of the County's annual third-party audit.*

*Adopted general fund budget estimated opening fund balances increased from the Recommended budget estimate by a total of \$3,075,477 with the breakdown as follows +\$3,537,991 Unassigned, +\$3,036 Committed, -\$602,725 Restricted, +\$90,814 Nonspendable, +\$46,361 Assigned. Restricted balance is currently estimated as negative due to Senior Nutrition (Sub-fund 001N) June 30, 2024 estimated ending balance of -\$557,188.*

*The increase in Committed fund balance versus fiscal year 2022 and prior years is due to updating the calculated reserve. Prior years were not adjusted appropriately.*

*The increase in Assigned fund balance versus fiscal year 2022 and prior years is due to the provision in the 2023/24 Budget to designate additional monies as an additional reserve at the discretion of the Board of Supervisors. In the 2024-25 Budget, these funds get reduced by \$2,887,410 to fund the budgeted expenses for the year.*

- **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 Final Budget totals \$164.0 million. It is comprised of \$153.6 million in governmental funds with \$59.3 million in the general fund, \$88.5 million in special revenue funds, \$5.3 million in debt services, and \$428 thousand in capital projects. And other funds total of \$10.4 million comprised of \$4.6 million in enterprise funds, \$3.4 million in internal service funds, and \$2.4 million in special district funds.

Figure 1 illustrates budgeted 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

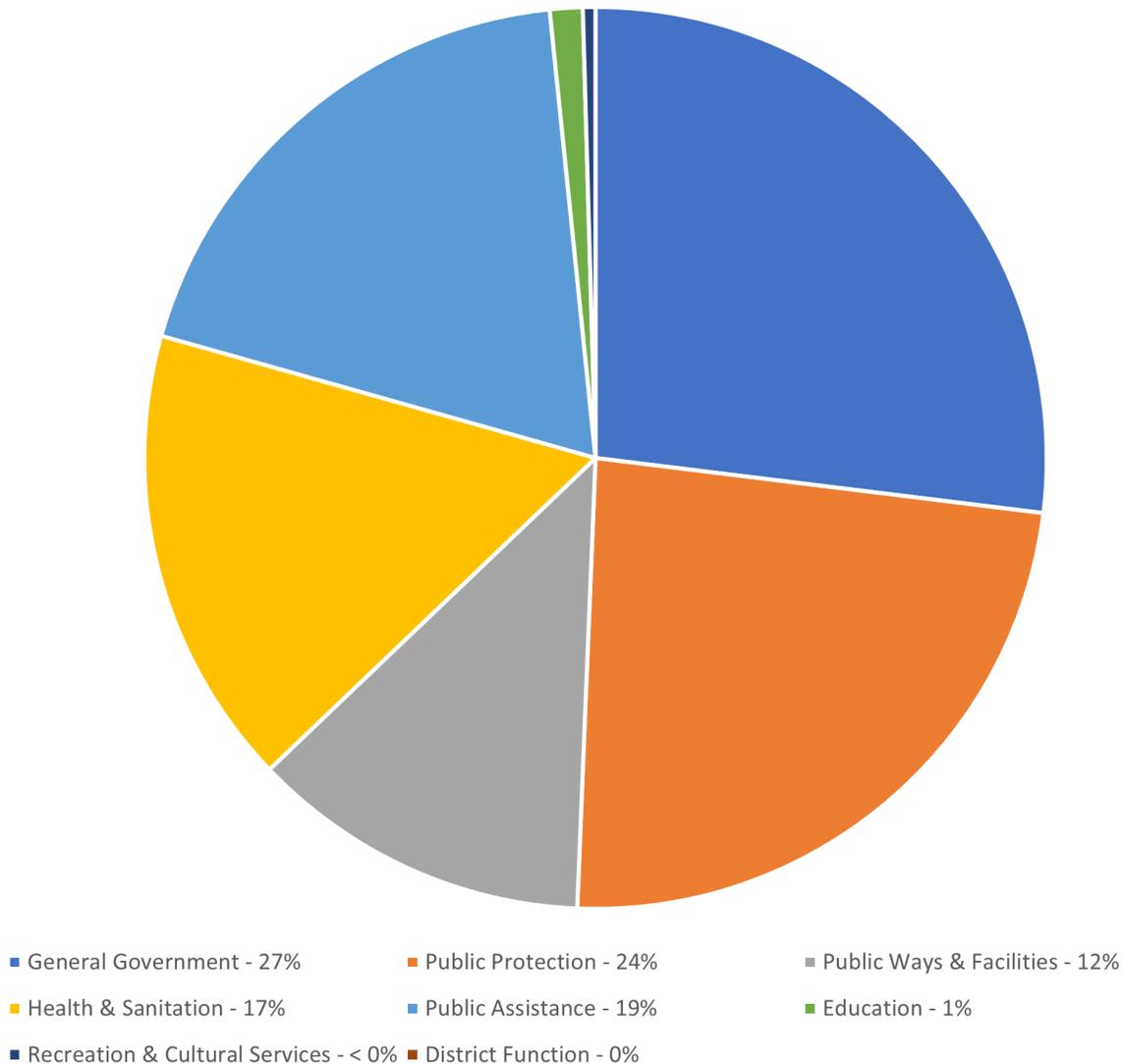


Figure 1 - 2024-2025 Government Funds Appropriations

# 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 \$118.5 million and expenditures are budgeted at \$152.1 million, a shortfall of \$33.6 million.

The \$118.5 million in revenue is comprised of 39% from State and Federal Aid and 18% from Tax Revenue, 35% is derived from other financing sources, which is comprised mostly of operating transfers into governmental funds.

The recommended spending plan is balanced, meaning the Total Financing Sources equal Total Financing Uses. The current year budget for the general fund is utilizing \$12.2 million of fund balance that has been carried over from prior years. The Special Revenue Funds are utilizing \$20.6 million, while Capital Projects and Debt Services are utilizing \$387 thousand and \$2.0 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.

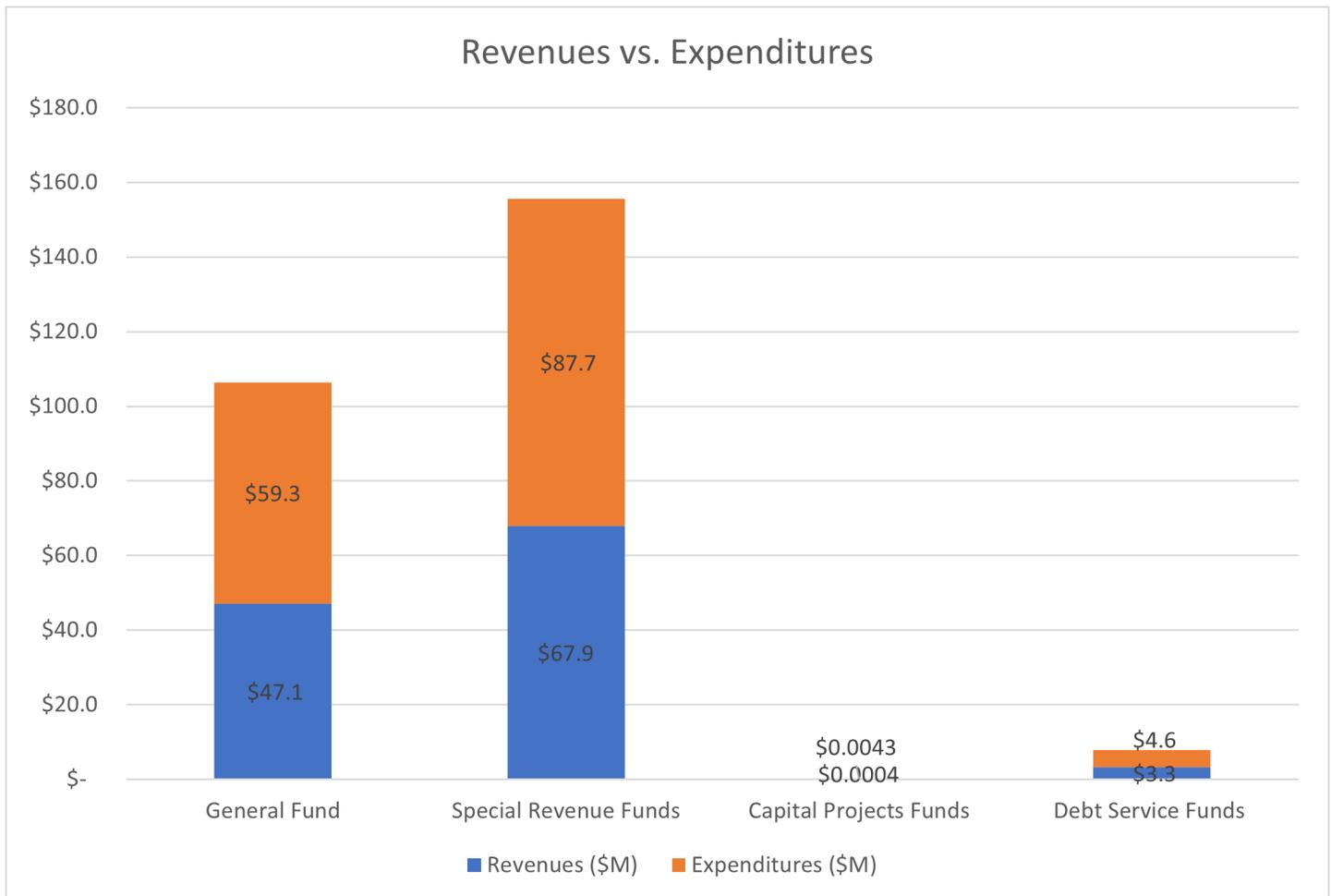


Figure 2 - 2024-2025 Government Funds Revenues vs. Expenditures

# REVENUES & EXPENDITURES SUMMARY

2024-2025 Governmental Funds Revenues

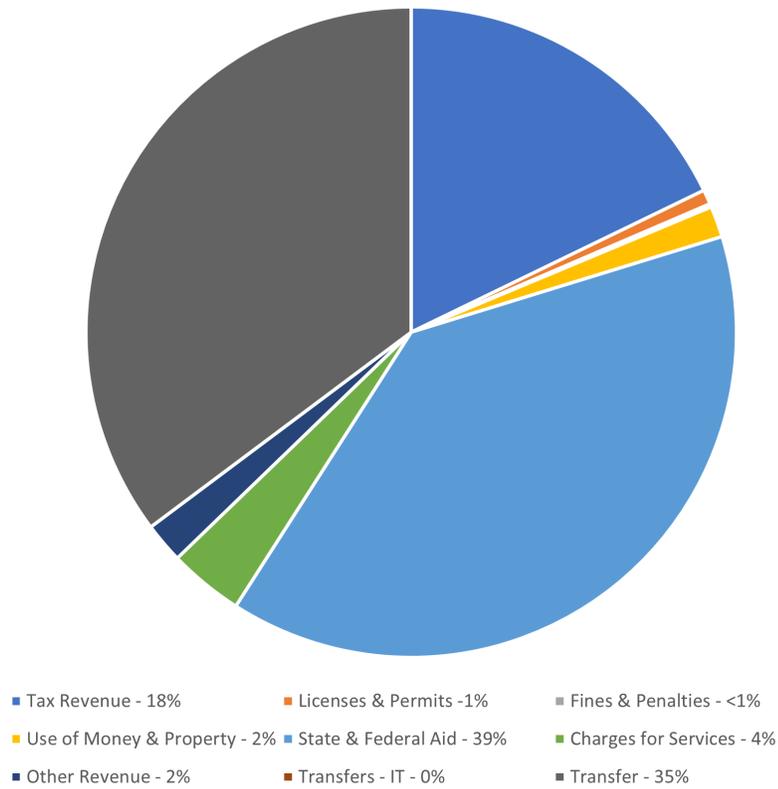


Figure 3 - 2024-2025 Government Funds Revenues

2024-2025 Governmental Funds Expenditures

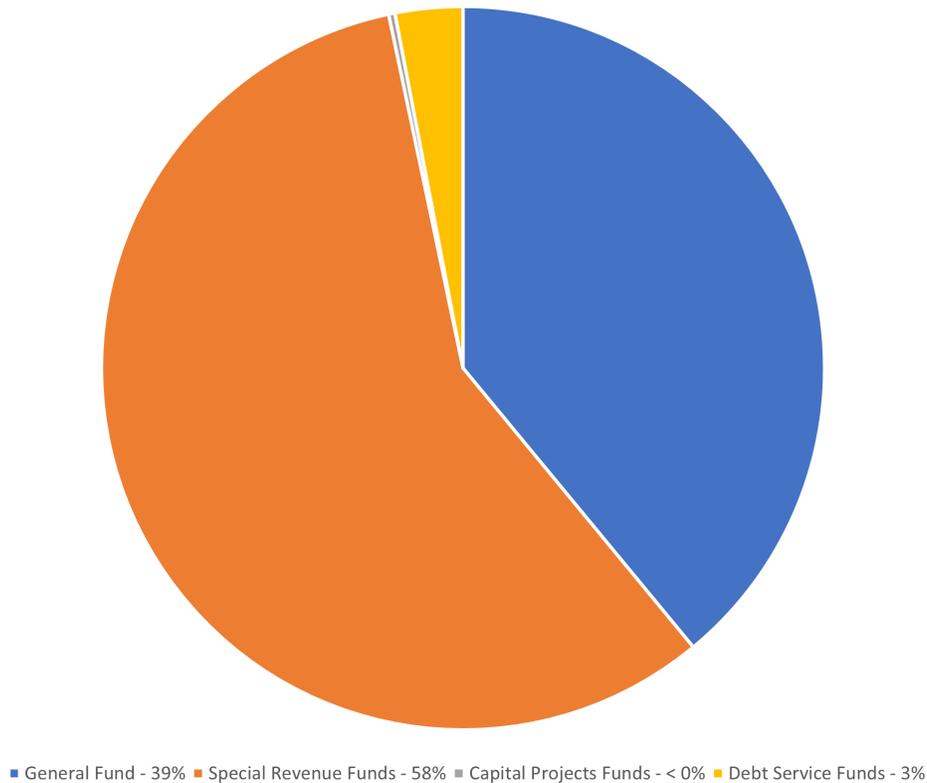


Figure 4 - 2024-2025 Government Funds Expenditures

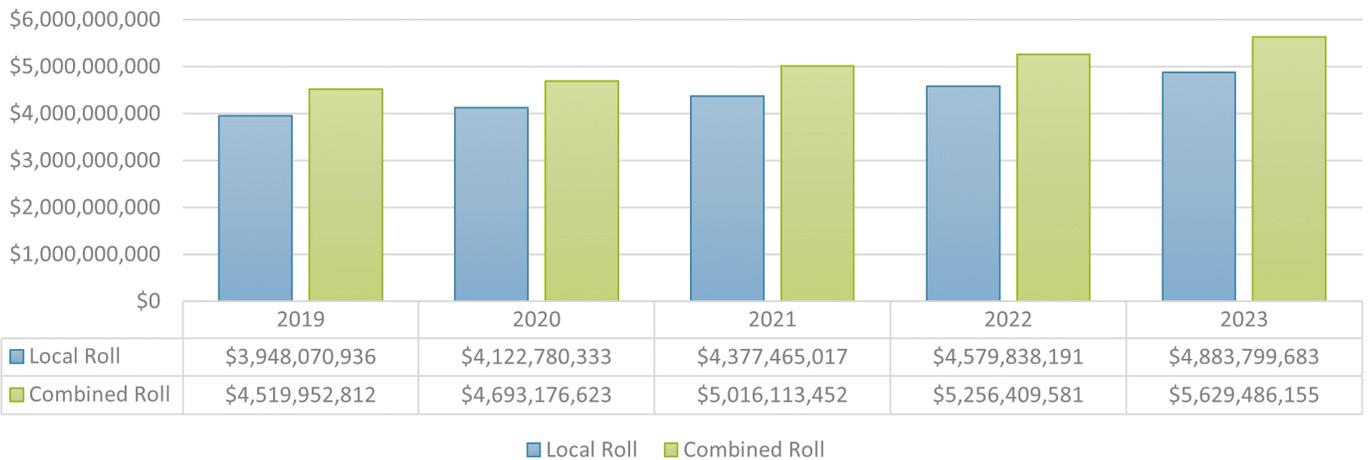
# TAX ROLL SUMMARY

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.

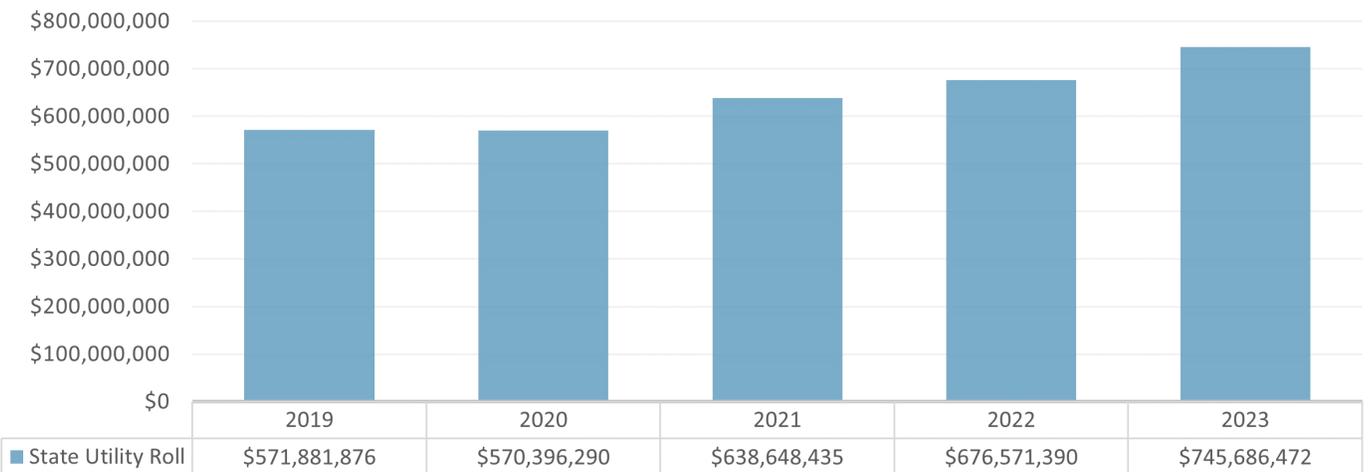
The Dixie Fire started on July 13, 2021 and burned 963,309 acres. 551 structures were lost reducing the assessment roll by \$466,926. Even after the fire losses were taken into account, the roll still increased from 2021 to 2022 due to other sales and new construction. The numbers below are the most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

## Local & Combined Rolls



Local Roll Combined Roll

## State Utility Roll



**FISCAL YEAR 2024-2025**

# **SUMMARY SCHEDULES**



# SCHEDULE 1

State Controller Schedule  
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 |                         |                      |  |
|--------------------------------------|-------------------------|-------------------------|--------------------|-------------------------|----------------------|-------------------------|----------------------|--|
|                                      | 2                       | 3                       | 4                  | 5                       | 6                    | 7                       | 8                    |  |
| Fund Balance Available June 30, 2024 | Decreases to Available  | Obligated Fund Balances | Additional Source  | Total Financing Sources | Financing Uses       | Obligated Fund Balances | Total Financing Uses |  |
| <b>Governmental Funds</b>            |                         |                         |                    |                         |                      |                         |                      |  |
| General Fund                         | 9,980,612               | 2,268,326               | 47,093,215         | 59,342,153              | 59,342,153           | 0                       | 59,342,153           |  |
| Special Revenue Funds                | 0                       | 20,503,093              | 67,999,356         | 88,502,449              | 87,740,561           | 761,888                 | 88,502,449           |  |
| Capital Projects Funds               | 0                       | 387,464                 | 41,000             | 428,464                 | 428,464              | 0                       | 428,464              |  |
| Debt Service Funds                   | 0                       | 1,958,194               | 3,364,044          | 5,322,238               | 4,594,429            | 727,809                 | 5,322,238            |  |
| <b>Total Governmental Funds</b>      | <b>9,980,612</b>        | <b>25,117,077</b>       | <b>118,497,615</b> | <b>153,595,304</b>      | <b>152,105,607</b>   | <b>1,489,697</b>        | <b>153,595,304</b>   |  |
| <b>Other Funds</b>                   |                         |                         |                    |                         |                      |                         |                      |  |
| Enterprise                           | 0                       | 658,273                 | 3,929,096          | 4,587,369               | 4,587,369            | 0                       | 4,587,369            |  |
| Internal Service                     | 0                       | 0                       | 3,432,824          | 3,432,824               | 2,546,010            | 886,814                 | 3,432,824            |  |
| Special District                     | 0                       | 328,341                 | 2,025,910          | 2,354,251               | 2,354,251            | 0                       | 2,354,251            |  |
| <b>Total Other Funds</b>             | <b>0</b>                | <b>986,614</b>          | <b>9,387,830</b>   | <b>10,374,444</b>       | <b>9,487,630</b>     | <b>886,814</b>          | <b>10,374,444</b>    |  |
| <b>Total All Funds</b>               | <b>9,980,612</b>        | <b>26,103,691</b>       | <b>127,885,445</b> | <b>163,969,748</b>      | <b>161,593,237</b>   | <b>2,376,511</b>        | <b>163,969,748</b>   |  |

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| Fund Name                            | Total Financing Sources              |                    |                         | Total Financing Uses    |                                      |                      |                      |
|--------------------------------------|--------------------------------------|--------------------|-------------------------|-------------------------|--------------------------------------|----------------------|----------------------|
|                                      | 2                                    | 3                  | 4                       | 5                       | 6                                    | 7                    | 8                    |
| Fund Balance Available June 30, 2024 | Decreases to Obligated Fund Balances | Additional Sources | Total Financing Sources | Total Financing Sources | Increases to Obligated Fund Balances | Total Financing Uses | Total Financing Uses |
| <b>General Fund</b>                  |                                      |                    |                         |                         |                                      |                      |                      |
| 0001 GENERAL                         | 9,980,612                            | 2,268,326          | 30,764,768              | 43,013,706              | 42,980,471                           | 0                    | 42,980,471           |
| 0001 0001C CAPITAL REPLACEMENT FUN   | 0                                    | 0                  | 0                       | 0                       | 0                                    | 0                    | 0                    |
| 0001 0001D DISTRICT ATTORNEY         | 0                                    | 0                  | 2,314,452               | 2,314,452               | 2,375,142                            | 0                    | 2,375,142            |
| 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 NUTRITIO  | 0                                    | 0                  | 851,361                 | 851,361                 | 1,014,602                            | 0                    | 1,014,602            |
| 0001 0001R SUPERVISOR COMM.SVC.FU    | 0                                    | 0                  | 0                       | 0                       | 0                                    | 0                    | 0                    |
| 0001 0001S SHERIFF                   | 0                                    | 0                  | 13,134,634              | 13,134,634              | 12,943,938                           | 0                    | 12,943,938           |
| 0001 0001T TAYLORSVILLE SCH PRESER   | 0                                    | 0                  | 0                       | 0                       | 0                                    | 0                    | 0                    |
| 0001 0001V ABAND VEH ABATEMT FUND    | 0                                    | 0                  | 28,000                  | 28,000                  | 28,000                               | 0                    | 28,000               |
| <b>Total General Fund</b>            | <b>9,980,612</b>                     | <b>2,268,326</b>   | <b>47,093,215</b>       | <b>59,342,153</b>       | <b>59,342,153</b>                    | <b>0</b>             | <b>59,342,153</b>    |
| <b>Special Revenue Funds</b>         |                                      |                    |                         |                         |                                      |                      |                      |
| 0002 ROAD                            | 0                                    | 2,728,061          | 15,770,874              | 18,498,935              | 18,498,935                           | 0                    | 18,498,935           |
| 0003 FISH AND GAME                   | 0                                    | 0                  | 49,750                  | 49,750                  | 11,453                               | 38,297               | 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                 | 747,603                              | 235,705              | 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                                    | 41,529             | 16,437,962              | 16,479,491              | 16,479,491                           | 0                    | 16,479,491           |
| 0013 0013P REALIGN - PROT SERVICES   | 0                                    | 1,280,000          | 2,720,000               | 4,000,000               | 4,000,000                            | 0                    | 4,000,000            |
| 0013 0013R SS - REALIGNMENT          | 0                                    | 3,870,000          | 3,130,000               | 7,000,000               | 7,000,000                            | 0                    | 7,000,000            |
| 0014 MENTAL HEALTH                   | 0                                    | 1,982,430          | 6,544,314               | 8,526,744               | 8,526,744                            | 0                    | 8,526,744            |
| 0014 0014A MENTAL HLTH MHSA          | 0                                    | 1,760,826          | 2,820,000               | 4,580,826               | 4,580,826                            | 0                    | 4,580,826            |
| 0014 0014B MENTAL HLTH BEHAVIORAL    | 0                                    | 30,913             | 81,756                  | 112,669                 | 112,669                              | 0                    | 112,669              |
| 0014 0014C CAL-WORKS M.H. & A.D.     | 0                                    | 0                  | 0                       | 0                       | 0                                    | 0                    | 0                    |
| 0014 0014H SIERRA HOUSE BOARD & CA   | 0                                    | 3,647              | 0                       | 3,647                   | 3,647                                | 0                    | 3,647                |
| 0014 0014S SAMHSA                    | 0                                    | 53,214             | 311,097                 | 364,311                 | 364,311                              | 0                    | 364,311              |
| 0014 0014W WRAP AROUND               | 0                                    | 39                 | 0                       | 39                      | 39                                   | 0                    | 39                   |
| 0015 PUBLIC HEALTH                   | 0                                    | 1,954,228          | 6,260,360               | 8,214,588               | 8,214,588                            | 0                    | 8,214,588            |
| 0015 0015E E.M.S.                    | 0                                    | 0                  | 62,000                  | 62,000                  | 54,109                               | 7,891                | 62,000               |
| 0015 0015M PUBLIC HEALTH - MAA ADMI  | 0                                    | 0                  | 0                       | 0                       | 0                                    | 0                    | 0                    |
| 0015 0015P PUBLIC HLTH EMRG PREPAR   | 0                                    | 33,386             | 257,759                 | 291,145                 | 291,145                              | 0                    | 291,145              |

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| Fund Name                                | Total Financing Sources              |                    |                         | Total Financing Uses    |                |                         |                      |
|--|--------------------------------------|--------------------|-------------------------|-------------------------|----------------|-------------------------|----------------------|
|  | 2                                    | 3                  | 4                       | 5                       | 6              | 7                       | 8                    |
| Fund Balance Available June 30, 2024     | Decreases to Obligated Fund Balances | Additional Sources | Total Financing Sources | Total Financing Sources | Financing Uses | Obligated Fund Balances | Total Financing Uses |
| <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                                    | 345,905            | 953,471                 | 1,299,376               | 1,299,376      | 0                       | 1,299,376            |
| 0016 0016A A&D PROP 36                   | 0                                    | 0                  | 0                       | 0                       | 0              | 0                       | 0                    |
| 0017 0017C SHERIFF CIVIL OPERATIONS      | 0                                    | 9,944              | 7,050                   | 16,994                  | 16,994         | 0                       | 16,994               |
| 0017 0017F SHRFF -ASSET FORFEITRED       | 0                                    | 9,470              | 0                       | 9,470                   | 9,470          | 0                       | 9,470                |
| 0017 0017G SHERIFF -GRANTS               | 0                                    | 1,816,465          | 4,185,147               | 6,001,612               | 6,001,612      | 0                       | 6,001,612            |
| 0017 0017I INMATE WELFARE FUND           | 0                                    | 61,765             | 43,726                  | 105,491                 | 105,491        | 0                       | 105,491              |
| 0017 0017N NARCOTICS FUND                | 0                                    | 59,059             | 300                     | 59,359                  | 59,359         | 0                       | 59,359               |
| 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                                    | 426,274            | 0                       | 426,274                 | 426,274        | 0                       | 426,274              |
| 0022 DISASTER RESPONSE FUND              | 0                                    | 0                  | 682,534                 | 682,534                 | 408,335        | 274,199                 | 682,534              |
| 0023 DISASTR RECOV OP CNTR DROC          | 0                                    | 432,087            | 1,073                   | 433,160                 | 433,160        | 0                       | 433,160              |
| 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                  | 869,497                 | 869,497                 | 855,559        | 13,938                  | 869,497              |
| 0037 DNA PENALTY (PROP 69)               | 0                                    | 25,946             | 2,250                   | 28,196                  | 28,196         | 0                       | 28,196               |
| 0046 PROB GRANT DEPT(S)                  | 0                                    | 198,419            | 488,008                 | 686,427                 | 686,427        | 0                       | 686,427              |
| 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                                    | 85,146             | 140,000                 | 225,146                 | 225,146        | 0                       | 225,146              |
| 0046 0046R PROB-ADULT HIGH RISK          | 0                                    | 462,122            | 421,790                 | 883,912                 | 883,912        | 0                       | 883,912              |
| 0047 PLAN - DWR DACTI                    | 0                                    | 0                  | 0                       | 0                       | 0              | 0                       | 0                    |
| 0048 Plan Prop 1 IRWM                    | 0                                    | 2,753              | 120,137                 | 122,890                 | 122,890        | 0                       | 122,890              |
| 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                                    | 73,151             | 0                       | 73,151                  | 73,151         | 0                       | 73,151               |
| 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 ABATEME       | 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                    |

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| Fund Name<br>1                           | Total Financing Sources                   |   |                                | Total Financing Uses         |   |                           |                      |
|--|---|---|--------------------------------|------------------------------|---|---------------------------|----------------------|
|  | Fund Balance Available June 30, 2024<br>2 | Decreases to Obligated Fund Balances<br>3 | Additional Funding Source<br>4 | Total Financing Sources<br>5 | Increases to Obligated Fund Balances<br>6 | Total Financing Uses<br>7 | Total Financing<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                                   | 133,000                   | 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                                     | 9,863                     | 9,863                |
| 0058 CDBG CARES ACT CV-2-3               | 0   | 0   | 200,898                        | 200,898                      | 200,898                                   | 200,898                   | 200,898              |
| 0059 CDBG ANNUAL ED                      | 0   | 0   | 976,170                        | 976,170                      | 975,481                                   | 976,170                   | 976,170              |
| 0062 RECORDERS FUND                      | 0   | 108,407                                   | 2,350                          | 110,757                      | 110,757                                   | 110,757                   | 110,757              |
| 0062 0062M RECORDER MICROGRAPHIC         | 0   | 99,939                                    | 8,000                          | 107,939                      | 107,939                                   | 107,939                   | 107,939              |
| 0062 0062O RECORDER'S OFFICE MODE        | 0   | 195,633                                   | 27,500                         | 223,133                      | 223,133                                   | 223,133                   | 223,133              |
| 0063 ANIMAL CONT. SPAY/NEUTER            | 0   | 22,077                                    | 183,500                        | 205,577                      | 205,577                                   | 205,577                   | 205,577              |
| 0064 DOMESTIC VIOL ASSISTANCE            | 0   | 11,173                                    | 2,500                          | 13,673                       | 13,673                                    | 13,673                    | 13,673               |
| 0065 ERDS                                | 0   | 15,517                                    | 12,000                         | 27,517                       | 27,517                                    | 27,517                    | 27,517               |
| 0067 HAVA - ELECTIONS                    | 0   | 41,962                                    | 1,000                          | 42,962                       | 42,962                                    | 42,962                    | 42,962               |
| 0070 PCCDC PILT CDBG                     | 0   | 0   | 0                              | 0                            | 0   | 0                         | 0                    |
| 00D1 ASSET FORFEITURE                    | 0   | 500                                       | 0                              | 500                          | 500                                       | 500                       | 500                  |
| 00D2 ENVIRONMENTAL SETTLEMENT            | 0   | 0   | 200,000                        | 200,000                      | 10,000                                    | 190,000                   | 200,000              |
| 0308 DA-RE-ENTRY PROGRAM                 | 0   | 284,103                                   | 0                              | 284,103                      | 284,103                                   | 284,103                   | 284,103              |
| 0309 DA Alt Sentencing                   | 0   | 3,883                                     | 399,280                        | 403,163                      | 403,163                                   | 403,163                   | 403,163              |
| <b>Total Special Revenue Funds</b>       | <b>0</b>                                  | <b>20,503,093</b>                         | <b>67,999,356</b>              | <b>88,502,449</b>            | <b>87,740,561</b>                         | <b>761,888</b>            | <b>88,502,449</b>    |
| <b>Capital Projects Funds</b>            |   |   |                                |                              |   |                           |                      |
| 0093 CRIMINAL JUS. CONST. FUND           | 0   | 387,464                                   | 41,000                         | 428,464                      | 428,464                                   | 0                         | 428,464              |
| <b>Total Capital Projects Funds</b>      | <b>0</b>                                  | <b>387,464</b>                            | <b>41,000</b>                  | <b>428,464</b>               | <b>428,464</b>                            | <b>0</b>                  | <b>428,464</b>       |
| <b>Debt Service Funds</b>                |   |   |                                |                              |   |                           |                      |
| 0096 CAPITAL IMPROVEMENTS                | 0   | 0   | 1,892,975                      | 1,892,975                    | 1,165,166                                 | 727,809                   | 1,892,975            |
| 0096 0096J CAPITAL IMP JAIL              | 0   | 1,958,194                                 | 1,471,069                      | 3,429,263                    | 3,429,263                                 | 0                         | 3,429,263            |
| <b>Total Debt Service Funds</b>          | <b>0</b>                                  | <b>1,958,194</b>                          | <b>3,364,044</b>               | <b>5,322,238</b>             | <b>4,594,429</b>                          | <b>727,809</b>            | <b>5,322,238</b>     |
| <b>Total Governmental Funds</b>          | <b>9,980,612</b>                          | <b>25,117,077</b>                         | <b>118,497,615</b>             | <b>153,595,304</b>           | <b>152,105,607</b>                        | <b>1,489,697</b>          | <b>153,595,304</b>   |

Appropriations Limit 41,732,122  
Appropriations Subject to Limit 21,964,476

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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            | Restricted,<br>Committed<br>4 | Assigned<br>5    |                  |   |
| <b>General Fund</b>                 |   |                              |                               |                  |                  |   |
| 0001 GENERAL                        | 23,641,479                                  | 0                            | 6,734,002                     | 6,926,865        | 9,980,612        |   |
| 0001 0001C CAPITAL REPLACEMENT FUN  | 153,579                                     | 0                            | 153,579                       | 0                | 0                |   |
| 0001 0001D DISTRICT ATTORNEY        | 0   | 0                            | 0                             | 0                | 0                |   |
| 0001 0001H HOMICIDE TRIAL COSTS     | 21,669                                      | 0                            | 0                             | 21,669           | 0                |   |
| 0001 0001I GEN FUND DEV/IMPACT      | 11,040                                      | 0                            | 0                             | 11,040           | 0                |   |
| 0001 0001N SENIOR CITIZENS NUTRITIO | (557,188)                                   | 0                            | (557,188)                     | 0                | 0                |   |
| 0001 0001R SUPERVISOR COMM.SVC.FU   | 3,036                                       | 0                            | 3,036                         | 0                | 0                |   |
| 0001 0001S SHERIFF                  | 8,602                                       | 0                            | 8,602                         | 0                | 0                |   |
| 0001 0001T TAYLORSVILLE SCH PRESER  | 5,135                                       | 0                            | 0                             | 5,135            | 0                |   |
| 0001 0001V ABAND VEH ABATEMT FUND   | 13,645                                      | 0                            | 5,128                         | 8,517            | 0                |   |
| <b>Total General Fund</b>           | <b>23,300,997</b>                           | <b>0</b>                     | <b>6,347,159</b>              | <b>6,973,226</b> | <b>9,980,612</b> |   |
| <b>Special Revenue Funds</b>        |   |                              |                               |                  |                  |   |
| 0002 ROAD                           | 7,015,718                                   | 0                            | 7,015,718                     | 0                | 0                |   |
| 0003 FISH AND GAME                  | 396,956                                     | 0                            | 396,956                       | 0                | 0                |   |
| 0004 CHILD ABUSE PREVENTION         | 163,163                                     | 0                            | 163,163                       | 0                | 0                |   |
| 0005 COUNTY FAIR                    | 179,384                                     | 0                            | 179,384                       | 0                | 0                |   |
| 0009 AUD- CO LOCAL REV 2011         | 4,681,766                                   | 0                            | 4,681,766                     | 0                | 0                |   |
| 0011 TITLE III                      | 1,438,469                                   | 0                            | 1,438,469                     | 0                | 0                |   |
| 0013 DEPT. SOCIAL SERVICES          | 276,188                                     | 0                            | 276,188                       | 0                | 0                |   |
| 0013 0013P REALIGN - PROT SERVICES  | 9,887,552                                   | 0                            | 9,887,552                     | 0                | 0                |   |
| 0013 0013R SS - REALIGNMENT         | 11,084,239                                  | 0                            | 11,084,239                    | 0                | 0                |   |
| 0014 MENTAL HEALTH                  | 2,419,219                                   | 0                            | 2,419,219                     | 0                | 0                |   |
| 0014 0014A MENTAL HLTH MHSA         | 2,804,612                                   | 0                            | 2,804,612                     | 0                | 0                |   |
| 0014 0014B MENTAL HLTH BEHAVIORAL   | 129,249                                     | 0                            | 129,249                       | 0                | 0                |   |
| 0014 0014C CAL-WORKS M.H. & A.D.    | 29,844                                      | 0                            | 29,844                        | 0                | 0                |   |
| 0014 0014H SIERRA HOUSE BOARD & CA  | 16,512                                      | 0                            | 16,512                        | 0                | 0                |   |
| 0014 0014S SAMHSA                   | 149,208                                     | 0                            | 149,208                       | 0                | 0                |   |
| 0014 0014W WRAP AROUND              | 7,684                                       | 0                            | 7,684                         | 0                | 0                |   |
| 0015 PUBLIC HEALTH                  | 2,844,442                                   | 0                            | 2,844,442                     | 0                | 0                |   |
| 0015 0015E E.M.S.                   | 10,109                                      | 0                            | 10,109                        | 0                | 0                |   |
| 0015 0015P PUBLIC HLTH EMRG PREPAR  | 254,292                                     | 0                            | 254,292                       | 0                | 0                |   |
| 0015 0015V HEALTH VITAL STATISTICS  | 10,314                                      | 0                            | 10,314                        | 0                | 0                |   |

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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                      | 410,844                                     | 0                            | 410,844  | 0             | 0   |
| 0016 0016A A&D PROP 36                   | 4,044                                       | 0                            | 4,044  | 0             | 0   |
| 0017 0017C SHERIFF CIVIL OPERATIONS      | 9,945                                       | 0                            | 9,945  | 0             | 0   |
| 0017 0017F SHRFF -ASSET FORFEITR ED      | 9,470                                       | 0                            | 9,470  | 0             | 0   |
| 0017 0017G SHERIFF -GRANTS               | 1,935,604                                   | 0                            | 1,935,604  | 0             | 0   |
| 0017 0017I INMATE WELFARE FUND           | 61,765                                      | 0                            | 61,765   | 0             | 0   |
| 0017 0017N NARCOTICS FUND                | 59,059                                      | 0                            | 59,059   | 0             | 0   |
| 0018 DA - ADULT DRUG COURT               | 13,939                                      | 0                            | 13,939   | 0             | 0   |
| 0019 CARES ACT - COVID19                 | 67,691                                      | 0                            | 67,691   | 0             | 0   |
| 0021 ARPA 2021                           | 1,249,561                                   | 0                            | 1,249,561  | 0             | 0   |
| 0022 DISASTER RESPONSE FUND              | 102,855                                     | 0                            | 102,855  | 0             | 0   |
| 0023 DISASTR RECOV OP CNTR DROC          | 432,252                                     | 0                            | 432,252  | 0             | 0   |
| 0025 COUNTY LOCAL REV AB109              | 1,116,234                                   | 0                            | 1,116,234  | 0             | 0   |
| 0026 LOCAL ASSISTANCE & TCF              | 6,157,227                                   | 0                            | 6,157,227  | 0             | 0   |
| 0035 CHILD SUPPORT                       | 386,907                                     | 0                            | 386,907  | 0             | 0   |
| 0037 DNA PENALTY (PROP 69)               | 25,946                                      | 0                            | 25,946   | 0             | 0   |
| 0046 PROB GRANT DEPT(S)                  | 978,666                                     | 0                            | 978,666  | 0             | 0   |
| 0046 0046C CRIMINAL LAB PENALTY          | 20,295                                      | 0                            | 20,295   | 0             | 0   |
| 0046 0046D PROB-DIV JUV                  | 773,714                                     | 0                            | 773,714  | 0             | 0   |
| 0046 0046P PROB-PRETRIAL                 | 90,486                                      | 0                            | 90,486   | 0             | 0   |
| 0046 0046R PROB-ADULT HIGH RISK          | 756,473                                     | 0                            | 756,473  | 0             | 0   |
| 0047 PLAN - DWR DACTI                    | 19  | 0                            | 19   | 0             | 0   |
| 0048 Plan Prop 1 IRWM                    | 16,236                                      | 0                            | 16,236   | 0             | 0   |
| 0049 PLAN GRANT-DWR/SGM                  | 165   | 0                            | 165  | 0             | 0   |
| 0050 PLAN GRANT - SB2                    | 2,548                                       | 0                            | 2,548  | 0             | 0   |
| 0052 PLAN - HHAP GRANT                   | 77,425                                      | 0                            | 77,425   | 0             | 0   |
| 0053 TOBACCO SETTLEMENT FUND             | 612,099                                     | 0                            | 612,099  | 0             | 0   |
| 0054 OPIOID SETTLEMENT FUND              | 700,122                                     | 0                            | 700,122  | 0             | 0   |
| 0054 00543 DISTRIBUTOR-ABATEMENT         | 68,667                                      | 0                            | 68,667   | 0             | 0   |
| 0055 PG&E SETTLEMENT                     | 10,689,878                                  | 0                            | 10,689,878   | 0             | 0   |
| 0056 DIXIE FIRE INSURANCE                | 4,646                                       | 0                            | 4,646  | 0             | 0   |
| 0056 00561 DIXIE-TRIDENL                 | 1,761,763                                   | 0                            | 1,761,763  | 0             | 0   |

# SCHEDULE 3

State Controller Schedule  
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> |   |                              |  |                  |   |
| 0057 SW GRANTS (PW)                      | 33,009                                      | 0                            | 33,009   | 0                | 0   |
| 0058 CDBG CARES ACT CV-2-3               | 43,958                                      | 0                            | 43,958   | 0                | 0   |
| 0059 CDBG ANNUAL ED                      | (689)                                       | 0                            | (689)  | 0                | 0   |
| 0062 RECORDERS FUND                      | 111,305                                     | 0                            | 111,305  | 0                | 0   |
| 0062 0062M RECORDER MICROGRAPHIC         | 100,208                                     | 0                            | 100,208  | 0                | 0   |
| 0062 0062O RECORDER'S OFFICE MODE        | 213,674                                     | 0                            | 213,674  | 0                | 0   |
| 0063 ANIMAL CONT. SPAY/NEUTER            | 22,078                                      | 0                            | 22,078   | 0                | 0   |
| 0064 DOMESTIC VIOL ASSISTANCE            | 12,321                                      | 0                            | 12,321   | 0                | 0   |
| 0065 ERDS                                | 48,066                                      | 0                            | 48,066   | 0                | 0   |
| 0067 HAVA - ELECTIONS                    | 47,379                                      | 0                            | 47,379   | 0                | 0   |
| 0070 PCCDC PILT CDBG                     | 6,479                                       | 0                            | 6,479  | 0                | 0   |
| 00D1 ASSET FORFEITURE                    | 16,464                                      | 0                            | 16,464   | 0                | 0   |
| 00D2 ENVIRONMENTAL SETTLEMENT            | 449,043                                     | 0                            | 449,043  | 0                | 0   |
| 0308 DA-RE-ENTRY PROGRAM                 | 433,748                                     | 0                            | 433,748  | 0                | 0   |
| 0309 DA Alt Sentencing                   | 6,200                                       | 0                            | 6,200  | 0                | 0   |
| <b>Total Special Revenue Funds</b>       | <b>73,938,708</b>                           | <b>0</b>                     | <b>73,938,708</b>                                  | <b>0</b>         | <b>0</b>  |
| <b>Capital Projects Funds</b>            |   |                              |  |                  |   |
| 0093 CRIMINAL JUS. CONST. FUND           | 387,464                                     | 0                            | 387,464  | 0                | 0   |
| <b>Total Capital Projects Funds</b>      | <b>387,464</b>                              | <b>0</b>                     | <b>387,464</b>                                     | <b>0</b>         | <b>0</b>  |
| <b>Debt Service Funds</b>                |   |                              |  |                  |   |
| 0096 CAPITAL IMPROVEMENTS                | (727,809)                                   | 0                            | (727,809)  | 0                | 0   |
| 0096 0096J CAPITAL IMP JAIL              | 3,702,772                                   | 0                            | 3,702,772  | 0                | 0   |
| <b>Total Debt Service Funds</b>          | <b>2,974,963</b>                            | <b>0</b>                     | <b>2,974,963</b>                                   | <b>0</b>         | <b>0</b>  |
| <b>Total Governmental Funds</b>          | <b>100,602,132</b>                          | <b>0</b>                     | <b>83,648,294</b>                                  | <b>6,973,226</b> | <b>9,980,612</b>                                |

# SCHEDULE 4

| Fund Name and Fund Balance Descriptions<br>1 | Obligated Fund Balance<br>2 |                  | Decreases or Cancellations<br>Adopted by the Board of Supervisors<br>3 |               | Increases or Creations<br>Adopted by the Board of Supervisors<br>4 |             | Total Obligated<br>Balances for the Budget Year<br>5 6 7 |                   |
|--|-----------------------------|------------------|--|---------------|--|-------------|--|-------------------|
|  | June 30, 2024               | Recommended      | Recommended  | Recommended   | Recommended  | Supervisors | Supervisors  | Budget Year       |
| <b>General Fund</b>                          |                             |                  |  |               |  |             |  |                   |
| 0001 GENERAL                                 |                             |                  |  |               |  |             |  |                   |
| NonSpendable                                 | 142,819                     | 0                | 0  | 0             | 0  | 0           | 0  | 142,819           |
| Committed                                    | 6,591,183                   | 0                | 0  | 0             | 0  | 0           | 0  | 6,591,183         |
| Assigned                                     | 6,926,865                   | 3,950,276        | 2,268,326  | 0             | 0  | 0           | 0  | 4,658,539         |
| <b>Total 0001 GENERAL</b>                    | <b>13,660,867</b>           | <b>3,950,276</b> | <b>2,268,326</b>   | <b>0</b>      | <b>0</b>   | <b>0</b>    | <b>0</b>   | <b>11,392,541</b> |
| GENERAL SUBFUNDS                             |                             |                  |  |               |  |             |  |                   |
| NonSpendable                                 | 8,602                       | 0                | 0  | 0             | 0  | 0           | 0  | 8,602             |
| Restricted                                   | (398,481)                   | 0                | 0  | 0             | 16,023   | 0           | 0  | (398,481)         |
| Committed                                    | 3,036                       | 0                | 0  | 0             | 0  | 0           | 0  | 3,036             |
| Assigned                                     | 46,361                      | 0                | 0  | 0             | 0  | 0           | 0  | 46,361            |
| <b>Total GENERAL SUBFUNDS</b>                | <b>(340,482)</b>            | <b>0</b>         | <b>0</b>   | <b>0</b>      | <b>16,023</b>  | <b>0</b>    | <b>0</b>   | <b>(340,482)</b>  |
| <b>Special Revenue Funds</b>                 | <b>13,320,385</b>           | <b>3,950,276</b> | <b>2,268,326</b>   | <b>16,023</b> | <b>0</b>   | <b>0</b>    | <b>0</b>   | <b>11,052,059</b> |
| 0002 ROAD                                    |                             |                  |  |               |  |             |  |                   |
| NonSpendable                                 | 418,959                     | 0                | 0  | 0             | 0  | 0           | 0  | 418,959           |
| Restricted                                   | 6,596,759                   | 1,694,092        | 2,728,061  | 0             | 0  | 0           | 0  | 3,868,698         |
| 0003 FISH AND GAME                           |                             |                  |  |               |  |             |  |                   |
| Restricted                                   | 396,956                     | 0                | 0  | 38,291        | 0  | 0           | 0  | 435,253           |
| 0004 CHILD ABUSE PREVENTION                  |                             |                  |  |               |  |             |  |                   |
| Restricted                                   | 163,163                     | 30,146           | 30,146   | 0             | 0  | 0           | 0  | 133,017           |
| 0005 COUNTY FAIR                             |                             |                  |  |               |  |             |  |                   |
| NonSpendable                                 | 2,524                       | 0                | 0  | 0             | 0  | 0           | 0  | 2,524             |
| Restricted                                   | 176,860                     | 0                | 0  | 241,719       | 235,705  | 0           | 0  | 412,565           |
| 0009 AUD- CO LOCAL REV 2011                  |                             |                  |  |               |  |             |  |                   |
| Restricted                                   | 4,681,766                   | 0                | 0  | 0             | 0  | 0           | 0  | 4,681,766         |
| 0011 TITLE III                               |                             |                  |  |               |  |             |  |                   |
| Restricted                                   | 1,438,469                   | 887,384          | 887,384  | 0             | 0  | 0           | 0  | 551,085           |
| 0013 DEPT. SOCIAL SERVICES                   |                             |                  |  |               |  |             |  |                   |
| Restricted                                   | 276,188                     | 3,589,978        | 41,529   | 0             | 0  | 0           | 0  | 234,659           |
| 00130013P REALIGN - PROT SERVICES            |                             |                  |  |               |  |             |  |                   |
| Restricted                                   | 9,887,552                   | 0                | 1,280,000  | 720,000       | 0  | 0           | 0  | 8,607,552         |

# SCHEDULE 4

State Controller Schedule  
County Budget Act

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

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| Fund Name and Fund Balance Descriptions  | 1                      | 2             | Decreases or Cancellations |                                     | Increases or Creations |                                     | 7                                 |
|--|------------------------|---------------|----------------------------|-------------------------------------|------------------------|-------------------------------------|-----------------------------------|
|  |                        |               | 3                          | 4                                   | 5                      | 6                                   |                                   |
|  | Obligated Fund Balance | June 30, 2024 | Recommended                | Adopted by the Board of Supervisors | Recommended            | Adopted by the Board of Supervisors | Total Obligated                   |
|  |                        |               | Supervisors                | Supervisors                         | Supervisors            | Supervisors                         | Fund Balances for the Budget Year |
| <b>Special Revenue Funds (continued)</b> |                        |               |                            |                                     |                        |                                     |                                   |
| 00130013R SS - REALIGNMENT               | Restricted             | 11,084,239    | 870,000                    | 3,870,000                           | 0                      | 0                                   | 7,214,239                         |
| 0014 MENTAL HEALTH                       | Restricted             | 2,419,219     | 1,969,549                  | 1,982,430                           | 0                      | 0                                   | 436,789                           |
| 00140014A MENTAL HLTH MHSA               | Restricted             | 2,804,612     | 1,770,869                  | 1,760,826                           | 0                      | 0                                   | 1,043,786                         |
| 00140014B MENTAL HLTH BEHAVIORAL HL      | Restricted             | 129,249       | 30,941                     | 30,913                              | 0                      | 0                                   | 98,336                            |
| 00140014C CAL-WORKS M.H. & A.D.          | Restricted             | 29,844        | 5                          | 0                                   | 0                      | 0                                   | 29,844                            |
| 00140014H SIERRA HOUSE BOARD & CARE      | Restricted             | 16,512        | 4,965                      | 3,647                               | 0                      | 0                                   | 12,865                            |
| 00140014S SAMIHA                         | Restricted             | 149,208       | 29,050                     | 53,214                              | 0                      | 0                                   | 95,994                            |
| 00140014W WRAP AROUND                    | Restricted             | 7,684         | 104                        | 39                                  | 0                      | 0                                   | 7,645                             |
| 0015 PUBLIC HEALTH                       | NonSpendable           | 825           | 0                          | 0                                   | 0                      | 0                                   | 825                               |
|  | Restricted             | 2,843,617     | 1,122,344                  | 1,954,228                           | 0                      | 0                                   | 889,389                           |
| 00150015E E.M.S.                         | Restricted             | 10,109        | 0                          | 0                                   | 7,891                  | 7,891                               | 18,000                            |
| 00150015P PUBLIC HLTH EMRG PREPAR        | Restricted             | 254,292       | 43,580                     | 33,386                              | 0                      | 0                                   | 220,906                           |
| 00150015V HEALTH VITAL STATISTICS        | Restricted             | 10,314        | 2,152                      | 2,152                               | 0                      | 0                                   | 8,162                             |
| 0016 ALCOHOL & DRUG                      | Restricted             | 410,844       | 581,136                    | 345,905                             | 0                      | 0                                   | 64,939                            |
| 00160016A A&D PROP 36                    | Restricted             | 4,044         | 0                          | 0                                   | 0                      | 0                                   | 4,044                             |
| 00170017C SHERIFF CIVIL OPERATIONS       | Restricted             | 9,945         | 19,421                     | 9,944                               | 0                      | 0                                   | 1                                 |

# SCHEDULE 4

State Controller Schedule

County Budget Act

Plumas County

Obligated Fund Balances - By Governmental Funds

Fiscal Year 2024-25

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| Fund Name and Fund Balance Descriptions  | 1            | 2                      |               | 3           |                         | 4  |             | 5                       |                 | 7         |
|--|--------------|------------------------|---------------|-------------|-------------------------|--|-------------|-------------------------|-----------------|-----------|
|  |              | Obligated Fund Balance | June 30, 2024 | Recommended | Supervisors Recommended | Increases or Cancellations Adopted by the Board of Supervisors | Recommended | Supervisors Recommended | Total Obligated |           |
| <b>Special Revenue Funds (continued)</b> |              |                        |               |             |                         |  |             |                         |                 |           |
| 00170017F SHRFF -ASSET FORFEITR EDU      | Restricted   | 9,470                  | 9,428         | 9,470       | 0                       | 0  | 0           | 0                       | 0               | 0         |
| 00170017G SHERIFF -GRANTS                | NonSpendable | 31,216                 | 0             | 0           | 0                       | 0  | 0           | 0                       | 0               | 31,216    |
| 00170017I INMATE WELFARE FUND            | Restricted   | 1,904,388              | 1,712,969     | 1,816,465   | 0                       | 0  | 0           | 0                       | 0               | 87,923    |
| 00170017N NARCOTICS FUND                 | Restricted   | 61,765                 | 68,646        | 61,765      | 0                       | 0  | 0           | 0                       | 0               | 0         |
| 0018 DA - ADULT DRUG COURT               | Restricted   | 59,059                 | 58,942        | 59,059      | 0                       | 0  | 0           | 0                       | 0               | 0         |
| 0019 CARES ACT - COVID19                 | Restricted   | 13,939                 | 0             | 0           | 0                       | 0  | 0           | 0                       | 0               | 13,939    |
| 0021 ARPA 2021                           | Restricted   | 67,691                 | 0             | 0           | 0                       | 0  | 0           | 0                       | 0               | 67,691    |
| 0022 DISASTER RESPONSE FUND              | Restricted   | 1,249,561              | 351,274       | 426,274     | 0                       | 0  | 0           | 0                       | 0               | 823,287   |
| 0023 DISASTR RECOV OP CNTR DROC          | Restricted   | 102,855                | 0             | 0           | 276,179                 | 274,199  | 0           | 0                       | 0               | 377,054   |
| 0025 COUNTY LOCAL REV AB109              | Restricted   | 432,252                | 433,017       | 432,087     | 0                       | 0  | 0           | 0                       | 0               | 165       |
| 0026 LOCAL ASSISTANCE & TCF              | Restricted   | 1,116,234              | 52,386        | 52,386      | 0                       | 0  | 0           | 0                       | 0               | 1,063,848 |
| 0035 CHILD SUPPORT                       | Restricted   | 6,157,227              | 578,189       | 578,189     | 0                       | 0  | 0           | 0                       | 0               | 5,579,038 |
| 0037 DNA PENALTY (PROP 69)               | Restricted   | 386,907                | 0             | 0           | 16,342                  | 13,938   | 0           | 0                       | 0               | 400,845   |
| 0046 PROB GRANT DEPT(S)                  | Restricted   | 25,946                 | 25,954        | 25,946      | 0                       | 0  | 0           | 0                       | 0               | 0         |
| 00460046C CRIMINAL LAB PENALTY           | Restricted   | 978,666                | 162,995       | 198,419     | 0                       | 0  | 0           | 0                       | 0               | 780,247   |
|  | Restricted   | 20,295                 | 0             | 0           | 0                       | 0  | 0           | 0                       | 0               | 20,295    |

# SCHEDULE 4

State Controller Schedule  
County Budget Act

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

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| Fund Name and Fund Balance Descriptions  | Decreases or Cancellations |                                     | Increases or Creations              |                     | Total Obligated |            |
|--|----------------------------|-------------------------------------|-------------------------------------|---------------------|-----------------|------------|
|  | Obligated Fund Balance     | Adopted by the Board of Supervisors | Adopted by the Board of Supervisors | for the Budget Year |                 |            |
| 1  | 2                          | 3                                   | 4                                   | 5                   | 6               | 7          |
| <b>Special Revenue Funds (continued)</b> |                            |                                     |                                     |                     |                 |            |
| 00460046D PROB-DIV JUV                   | Restricted                 | 773,714                             | 280,000                             | 0                   | 0               | 493,714    |
| 00460046P PROB-PRETRIAL                  | Restricted                 | 90,486                              | 85,146                              | 8,849               | 0               | 5,340      |
| 00460046R PROB-ADULT HIGH RISK           | Restricted                 | 756,473                             | 462,122                             | 0                   | 0               | 294,351    |
| 0047 PLAN - DWR DACTI                    | Restricted                 | 19                                  | 0                                   | 0                   | 0               | 19         |
| 0048 Plan Prop 1 IRWM                    | Restricted                 | 16,236                              | 2,753                               | 0                   | 0               | 13,483     |
| 0049 PLAN GRANT-DWR/SGM                  | Restricted                 | 165                                 | 0                                   | 0                   | 0               | 165        |
| 0050 PLAN GRANT - SB2                    | Restricted                 | 2,548                               | 0                                   | 0                   | 0               | 2,548      |
| 0052 PLAN - HHAP GRANT                   | Restricted                 | 77,425                              | 68,037                              | 73,151              | 0               | 4,274      |
| 0053 TOBACCO SETTLEMENT FUND             | Restricted                 | 612,099                             | 0                                   | 1,169               | 1,169           | 613,268    |
| 0054 OPIOID SETTLEMENT FUND              | Restricted                 | 700,122                             | 0                                   | 0                   | 0               | 700,122    |
| 005400543 DISTRIBUTOR-ABATEMENT          | Restricted                 | 68,667                              | 0                                   | 0                   | 0               | 68,667     |
| 0055 PG&E SETTLEMENT                     | Restricted                 | 10,689,878                          | 133,000                             | 0                   | 0               | 10,556,878 |
| 0056 DIXIE FIRE INSURANCE                | Restricted                 | 4,646                               | 0                                   | 0                   | 0               | 4,646      |
| 005600561 DIXIE-TRIDENL                  | Restricted                 | 1,761,763                           | 0                                   | 0                   | 0               | 1,761,763  |
| 0057 SW GRANTS (PW)                      | Restricted                 | 33,009                              | 9,863                               | 0                   | 0               | 23,146     |
| 0058 CDBG CARES ACT CV-2-3               | Restricted                 | 43,958                              | 0                                   | 9,150               | 0               | 43,958     |

# SCHEDULE 4

State Controller Schedule  
County Budget Act

Plumas County

Obligated Fund Balances - By Governmental Funds

Fiscal Year 2024-25

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| Fund Name and Fund Balance Descriptions  | Decreases or Cancellations |                                     | Increases or Creations              |                                     | Total Obligated  |                |                   |
|--|----------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------------------|----------------|-------------------|
|  | Obligated Fund Balance     | Adopted by the Board of Supervisors | Adopted by the Board of Supervisors | Adopted by the Board of Supervisors |                  |                |                   |
| 1  | 2                          | 3                                   | 4                                   | 5                                   | 6                | 7              |                   |
| <b>Special Revenue Funds (continued)</b> |                            |                                     |                                     |                                     |                  |                |                   |
| 0059 CDBG ANNUAL ED                      | Restricted                 | (689)                               | 0                                   | 300                                 | 689              | 0              |                   |
| 0062 RECORDERS FUND                      | Restricted                 | 111,305                             | 108,739                             | 108,407                             | 0                | 2,898          |                   |
| 00620062M RECORDER MICROGRAPHICS         | Restricted                 | 100,208                             | 124,939                             | 99,939                              | 0                | 269            |                   |
| 00620062O RECORDER'S OFFICE MODERN       | Restricted                 | 213,674                             | 198,872                             | 195,633                             | 0                | 18,041         |                   |
| 0063 ANIMAL CONT. SPAY/NEUTER            | Restricted                 | 22,078                              | 24,047                              | 22,077                              | 0                | 1              |                   |
| 0064 DOMESTIC VIOL ASSISTANCE            | Restricted                 | 12,321                              | 11,173                              | 11,173                              | 0                | 1,148          |                   |
| 0065 ERDS                                | Restricted                 | 48,066                              | 15,517                              | 15,517                              | 0                | 32,549         |                   |
| 0067 HAVA - ELECTIONS                    | Restricted                 | 47,379                              | 41,962                              | 41,962                              | 0                | 5,417          |                   |
| 0070 PCCDC PILT CDBG                     | Restricted                 | 6,479                               | 0                                   | 0                                   | 0                | 6,479          |                   |
| 00D1 ASSET FORFEITURE                    | Restricted                 | 16,464                              | 500                                 | 500                                 | 0                | 15,964         |                   |
| 00D2 ENVIRONMENTAL SETTLEMENT            | Restricted                 | 449,043                             | 0                                   | 0                                   | 190,000          | 639,043        |                   |
| 0308 DA-RE-ENTRY PROGRAM                 | Restricted                 | 433,748                             | 270,594                             | 284,103                             | 0                | 149,645        |                   |
| 0309 DA Alt Sentencing                   | Restricted                 | 6,200                               | 70,746                              | 3,883                               | 0                | 2,317          |                   |
| <b>Total Special Revenue Funds</b>       |                            | <b>73,938,708</b>                   | <b>18,134,105</b>                   | <b>20,503,093</b>                   | <b>1,509,890</b> | <b>761,888</b> | <b>54,197,503</b> |
| <b>Capital Projects Funds</b>            |                            |                                     |                                     |                                     |                  |                |                   |
| 0093 CRIMINAL JUS. CONST. FUND           | Restricted                 | 387,464                             | 49,750                              | 387,464                             | 0                | 0              | 0                 |
| <b>Total Capital Projects Funds</b>      |                            | <b>387,464</b>                      | <b>49,750</b>                       | <b>387,464</b>                      | <b>0</b>         | <b>0</b>       | <b>0</b>          |
| <b>Debt Service Funds</b>                |                            |                                     |                                     |                                     |                  |                |                   |

# SCHEDULE 4

State Controller Schedule  
County Budget Act

Plumas County  
Obligated Fund Balances - By Governmental Funds

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Fiscal Year 2024-25

| Fund Name and Fund Balance Descriptions | Decreases or Cancellations |   |                            |   |                        |   |  | Total Obligated<br>Fund Balances<br>June 30, 2024 |
|---|----------------------------|---|----------------------------|---|------------------------|---|--|---|
|   | 1                          | 2   | 3                          | 4   | 5                      | 6   | 7  |   |
|   | Obligated<br>Fund Balance  | Adopted by the<br>Board of<br>Supervisors | Recommended<br>Supervisors | Adopted by the<br>Board of<br>Supervisors | Increases or Creations | Adopted by the<br>Board of<br>Supervisors | Total Obligated<br>Fund Balances<br>for the<br>Budget Year |   |
| <b>Debt Service Funds (continued)</b>   |                            |   |                            |   |                        |   |  |   |
| 0096 CAPITAL IMPROVEMENTS               |                            |   |                            |   |                        |   |  |   |
| Restricted                              | (727,809)                  |   | 0                          | 0   | 0                      | 727,809                                   | 0  |   |
| 00960096J CAPITAL IMP JAIL              |                            |   |                            |   |                        |   |  |   |
| Restricted                              | 3,702,772                  | 1,894,000                                 | 1,894,000                  | 1,958,194                                 | 0                      | 0   | 1,744,578  |   |
| <b>Total Debt Service Funds</b>         | <b>2,974,963</b>           | <b>1,894,000</b>                          | <b>1,894,000</b>           | <b>1,958,194</b>                          | <b>0</b>               | <b>727,809</b>                            | <b>1,744,578</b>   |   |

# SCHEDULE 5

State Controller Schedule

Plumas County

Schedule 5

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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|--|------------------------|--|------------------------------------|-----------------------------|---|
|  |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>Summarization by Source</b>         |                        |  |                                    |                             |   |
| 39 - CONTROLS                          | 0                      | 0  |                                    | 0                           | 0   |
| 40 - TAX REVENUE                       | 22,370,824             | 22,545,160                                 |                                    | 21,086,284                  | 21,111,925  |
| 41 - LICENSES & PERMITS                | 1,284,904              | 984,553                                    |                                    | 861,200                     | 861,200   |
| 42 - FINES & PENALTIES                 | 215,065                | 243,521                                    |                                    | 196,315                     | 194,315   |
| 43 - USE OF MONEY & PROPERTY           | 2,565,881              | 3,015,365                                  |                                    | 1,830,715                   | 1,831,765   |
| 44 - STATE & FEDERAL AID               | 55,678,675             | 56,981,517                                 |                                    | 49,296,958                  | 45,992,096  |
| 45 - CHARGES FOR SERVICES              | 4,442,220              | 5,670,251                                  |                                    | 4,386,706                   | 4,397,706   |
| 46 - OTHER REVENUE                     | 11,677,721             | 4,401,345                                  |                                    | 2,367,608                   | 2,374,464   |
| 47 - TRANSFERS - IT                    | 0                      | 0  |                                    | 0                           | 0   |
| 48 - TRANSFER                          | 41,852,515             | 29,413,436                                 |                                    | 35,089,618                  | 41,734,144  |
| <b>Total Summarization by Source</b>   | <b>140,087,805</b>     | <b>123,255,148</b>                         |                                    | <b>115,115,404</b>          | <b>118,497,615</b>  |
| <b>Summarization by Fund</b>           |                        |  |                                    |                             |   |
| 0001 - GENERAL                         | 30,129,595             | 31,149,511                                 |                                    | 30,623,327                  | 30,764,768  |
| 0001 0001C - CAPITAL REPLACEMENT FUND  | 3,298                  | 4,547                                      |                                    | 0                           | 0   |
| 0001 0001D - DISTRICT ATTORNEY         | 2,767,158              | 2,750,108                                  |                                    | 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 | 969,016                | 922,574                                    |                                    | 1,051,389                   | 851,361   |
| 0001 0001R - SUPERVISOR COMM.SVC.FUND  | 65                     | 90   |                                    | 0                           | 0   |
| 0001 0001S - SHERIFF                   | 9,798,385              | 10,090,900                                 |                                    | 13,132,359                  | 13,134,634  |
| 0001 0001T - TAYLORSVILLE SCH PRESER   | 110                    | 151  |                                    | 0                           | 0   |
| 0001 0001V - ABAND VEH ABATEMT FUND    | 4,161                  | 27,037                                     |                                    | 28,000                      | 28,000  |
| 0002 - ROAD                            | 10,256,534             | 9,536,906                                  |                                    | 15,770,874                  | 15,770,874  |
| 0003 - FISH AND GAME                   | 150,980                | 11,413                                     |                                    | 49,750                      | 49,750  |
| 0004 - CHILD ABUSE PREVENTION          | 53,555                 | 45,478                                     |                                    | 25,600                      | 25,600  |
| 0005 - COUNTY FAIR                     | 453,375                | 379,467                                    |                                    | 983,308                     | 983,308   |
| 0009 - AUD- CO LOCAL REV 2011          | 10,851,107             | 10,198,333                                 |                                    | 0                           | 0   |
| 0011 - TITLE III                       | 248,271                | 258,980                                    |                                    | 251,721                     | 251,721   |
| 0013 - DEPT. SOCIAL SERVICES           | 22,775,308             | 8,036,231                                  |                                    | 11,437,962                  | 16,437,962  |
| 0013 0013P - REALIGN - PROT SERVICES   | 2,233,198              | 3,336,964                                  |                                    | 2,720,000                   | 2,720,000   |
| 0013 0013R - SS - REALIGNMENT          | 2,945,022              | 4,134,560                                  |                                    | 3,130,000                   | 3,130,000   |
| 0014 - MENTAL HEALTH                   | 6,226,167              | 3,771,739                                  |                                    | 5,608,167                   | 6,544,314   |
| 0014 0014A - MENTAL HLTH MHSA          | 2,149,596              | 2,980,938                                  |                                    | 2,820,000                   | 2,820,000   |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL | 833                    | (852)                                      |                                    | 78,358                      | 81,756  |
| 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                    | 180,160                | 175,775                                    |                                    | 311,097                     | 311,097   |
| 0014 0014W - WRAP AROUND               | 146                    | 207  |                                    | 0                           | 0   |
| 0015 - PUBLIC HEALTH                   | 4,786,810              | 6,076,990                                  |                                    | 6,260,360                   | 6,260,360   |
| 0015 0015E - E.M.S.                    | 41,844                 | 45,048                                     |                                    | 62,000                      | 62,000  |
| 0015 0015M - PUBLIC HEALTH - MAA ADMIN | 294                    | 0  |                                    | 0                           | 0   |
| 0015 0015P - PUBLIC HLTH EMRG PREPAR   | 185,698                | 195,321                                    |                                    | 257,759                     | 257,759   |
| 0015 0015V - HEALTH VITAL STATISTICS   | 2,429                  | 2,712                                      |                                    | 2,000                       | 2,000   |
| 0016 - ALCOHOL & DRUG                  | 620,141                | 353,486                                    |                                    | 953,471                     | 953,471   |
| 0016 0016A - A&D PROP 36               | 0                      | 0  |                                    | 0                           | 0   |
| 0017 0017C - SHERIFF CIVIL OPERATIONS  | 8,461                  | 7,835                                      |                                    | 6,050                       | 7,050   |
| 0017 0017F - SHRFF -ASSET FORFEITR EDU | 0                      | 0  |                                    | 0                           | 0   |

# SCHEDULE 5

State Controller Schedule

**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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|--|------------------------|--|------------------------------------|-----------------------------|---|
|  |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>Summarization by Fund (continued)</b> |                        |  |                                    |                             |   |
| 0017 0017G - SHERIFF -GRANTS             | 2,764,382              | 2,771,692                                  |                                    | 4,129,694                   | 4,185,147   |
| 0017 0017I - INMATE WELFARE FUND         | 44,185                 | 44,825                                     |                                    | 32,303                      | 43,726  |
| 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                     | 682,534   |
| 0023 - DISASTR RECOV OP CNTR DROC        | 0                      | 0  |                                    | 0                           | 1,073   |
| 0025 - COUNTY LOCAL REV AB109            | 1,185,619              | 1,182,414                                  |                                    | 1,243,026                   | 1,243,026   |
| 0026 - LOCAL ASSISTANCE & TCF            | 3,816,033              | 3,955,328                                  |                                    | 149,596                     | 149,596   |
| 0035 - CHILD SUPPORT                     | 574,202                | 782,575                                    |                                    | 968,224                     | 869,497   |
| 0037 - DNA PENALTY (PROP 69)             | 5,139                  | 788  |                                    | 4,250                       | 2,250   |
| 0046 - PROB GRANT DEPT(S)                | 1,037,127              | 334,312                                    |                                    | 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                 | 130,173                                    |                                    | 140,000                     | 140,000   |
| 0046 0046R - PROB-ADULT HIGH RISK        | 475,723                | 373,882                                    |                                    | 203,456                     | 421,790   |
| 0047 - PLAN - DWR DACTI                  | 0                      | 1  |                                    | 0                           | 0   |
| 0048 - Plan Prop 1 IRWM                  | 17,023                 | 840,461                                    |                                    | 14,758                      | 120,137   |
| 0049 - PLAN GRANT-DWR/SGM                | 10,212                 | 4,339                                      |                                    | 0                           | 0   |
| 0050 - PLAN GRANT - SB2                  | 0                      | 159,857                                    |                                    | 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   | 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             | 18,197                 | 432,367                                    |                                    | 169,446                     | 200,898   |
| 0059 - CDBG ANNUAL ED                    | (14,939)               | 24,283                                     |                                    | 980,767                     | 976,170   |
| 0062 - RECORDERS FUND                    | 6,554                  | 3,207                                      |                                    | 2,350                       | 2,350   |
| 0062 0062M - RECORDER MICROGRAPHICS      | 9,187                  | 10,697                                     |                                    | 8,000                       | 8,000   |
| 0062 0062O - RECORDER'S OFFICE MODERN    | 11,019                 | 13,349                                     |                                    | 27,500                      | 27,500  |
| 0063 - ANIMAL CONT. SPAY/NEUTER          | 184,129                | 11,698                                     |                                    | 213,500                     | 183,500   |
| 0064 - DOMESTIC VIOL ASSISTANCE          | 3,963                  | 3,330                                      |                                    | 2,500                       | 2,500   |
| 0065 - ERDS                              | 6,690                  | 6,928                                      |                                    | 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                 | 382,894                                    |                                    | 40,250                      | 41,000  |
| 0096 - CAPITAL IMPROVEMENTS              | 994,602                | 1,566,197                                  |                                    | 1,165,166                   | 1,892,975   |
| 0096 0096J - CAPITAL IMP JAIL            | 7,340,877              | 11,812,778                                 |                                    | 5,000,000                   | 1,471,069   |
| 00D1 - ASSET FORFEITURE                  | 491                    | 487  |                                    | 0                           | 0   |

# SCHEDULE 5

State Controller Schedule

**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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|--|------------------------|--|------------------------------------|-----------------------------|---|
|  |                        | Actual <input checked="" type="checkbox"/> | Estimated <input 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                     | 399,280   |
| <b>Total Summarization by Fund</b>       | <b>140,087,805</b>     | <b>123,255,148</b>                         |                                    | <b>115,115,404</b>          | <b>118,497,615</b>  |



# SCHEDULE 6

State Controller Schedule  
County Budget Act

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Detail of Additional Financing Sources by Fund and Account  
Governmental Funds  
Fiscal Year 2024-25

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| Fund Name<br>1                                | Financing<br>Source Category<br>2 | Financing Source Account<br>3    | 2022-23        |                | 2023-24        |                  | 2024-25        |                | Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|----------------------------------|----------------|----------------|----------------|------------------|----------------|----------------|--|
|   |                                   |                                  | Actual<br>4    | Estimated<br>5 | Actual<br>6    | Recommended<br>6 |                |                |  |
| <b>General Fund (continued)</b>               |                                   |                                  |                |                |                |                  |                |                |  |
| <b>43 - USE OF MONEY PROPERTY</b>             |                                   |                                  |                |                |                |                  |                |                |  |
|   |                                   | 43000 - INTEREST INCOME LEASE    | 0              | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 43010 - INTEREST-INVESTED FUNDS  | 556,693        | 731,273        | 500,255        | 500,255          | 500,255        | 500,255        | 500,255  |
|   |                                   | 43011 - INTEREST HEALTH          | (1,140)        | 1,927          | 500            | 500              | 500            | 500            | 500  |
|   |                                   | 43012 - INTEREST SOCIAL SERVICES | (239,267)      | 60,037         | 38,000         | 38,000           | 38,000         | 38,000         | 38,000   |
|   |                                   | 43014 - INTEREST - SEN TRANS     | (622)          | (3,883)        | 260            | 260              | 260            | 260            | 260  |
|   |                                   | 43015 - INTEREST A&D             | 14,216         | 20,082         | 4,000          | 4,000            | 4,000          | 4,000          | 4,000  |
|   |                                   | 43016 - INTEREST INCOME          | 945            | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 43017 - INTEREST -SHERIFF        | 79,441         | 79,044         | 8,500          | 8,500            | 8,500          | 8,500          | 8,500  |
|   |                                   | 43018 - INTEREST - DA            | 24,683         | 54,174         | 2,400          | 2,400            | 2,400          | 2,400          | 2,400  |
|   |                                   | 43019 - INTEREST -SEN NUTRI      | (10,827)       | (22,844)       | 970            | 970              | 970            | 970            | 970  |
|   |                                   | 43020 - RENTS & CONCESSIONS      | 6,538          | 5,585          | 5,500          | 5,500            | 5,500          | 5,500          | 5,500  |
|   |                                   | 43021 - RENTS & CONC.-CHESTER    | 4,715          | 4,679          | 4,000          | 4,000            | 4,000          | 4,000          | 4,000  |
|   |                                   | 43022 - RENTS & CONC.-GREENVILLE | 28,850         | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 43023 - RENTS & CONC.-PORTOLA    | 3,555          | 2,455          | 2,500          | 2,500            | 2,500          | 2,500          | 2,500  |
|   |                                   | 43024 - RENTS & CONC.-QUINCY     | 3,975          | 3,885          | 3,000          | 3,000            | 3,000          | 3,000          | 3,000  |
|   |                                   | 43026 - RENTS & CONC.-COURTHOUSE | 14,358         | 12,499         | 32,500         | 32,500           | 32,500         | 32,500         | 32,500   |
|   |                                   | 43700 - LEASE REVENUE            | 0              | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 43998 - UNREALIZED GAINS/LOSSES  | 155,596        | 0              | 0              | 0                | 0              | 0              | 0  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b> |                                   |                                  | <b>641,709</b> | <b>948,913</b> | <b>602,385</b> | <b>602,385</b>   | <b>602,385</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                | 0              | 0              | 0  |
|   |                                   | 44011 - STATE- IV PROB           | 0              | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 44019 - COVID19 REIMB TO DEPT    | 0              | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 44027 - STATE GRANT              | 0              | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 44027P - STATE GRANT             | 0              | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 44034 - STATE-OHV TRAIL GRANT    | 454,817        | 668,444        | 670,000        | 670,000          | 670,000        | 670,000        | 670,000  |
|   |                                   | 44040 - STATE-MOTOR VEH. IN-LIEU | 0              | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 44044 - STATE-VEH LIC FEES       | 16,955         | 20,450         | 15,000         | 15,000           | 15,000         | 15,000         | 15,000   |
|   |                                   | 44070 - STATE-REBATE RESTIT.FINE | 2,085          | 3,146          | 4,000          | 4,000            | 4,000          | 4,000          | 4,000  |
|   |                                   | 44070P - ST REBATE RESTIT        | 0              | 0              | 0              | 0                | 0              | 0              | 0  |
|   |                                   | 44079 - STATE- CORR AB109        | 0              | 0              | 0              | 0                | 0              | 0              | 0  |

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Plumas County  
Detail of Additional Financing Sources by Fund and Account  
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| Fund Name<br>1                            | Financing<br>Source Category<br>2 | Financing Source Account<br>3      | 2022-23<br>Actual |         | 2023-24<br>Actual |         | 2024-25<br>Recommended |         | Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|------------------------------------|-------------------|---------|-------------------|---------|------------------------|---------|--|
|   |                                   |                                    | 4                 | 5       | 6                 | 7       |                        |         |  |
| <b>General Fund (continued)</b>           |                                   |                                    |                   |         |                   |         |                        |         |  |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                    |                   |         |                   |         |                        |         |  |
|   |                                   | 44138 - STATE-UST LEAK PREV        | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44138P - STATE-UST LEAK PREV       | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44150P - STATE - APSA GRANT        | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44154 - STATE-LEA GRANT            | 18,918            | 15,479  | 17,199            | 17,199  | 17,199                 | 17,199  | 17,199   |
|   |                                   | 44154P - STATE-LEA GRANT           | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44156 - CUPA GRANT                 | 60,000            | 60,000  | 60,000            | 60,000  | 60,000                 | 60,000  | 60,000   |
|   |                                   | 44157 - SIERRA COUNTY CUPA CONTRA  | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44180 - STATE-AID FOR AGRICULTURE  | 327,473           | 329,279 | 327,921           | 327,921 | 327,921                | 327,921 | 327,921  |
|   |                                   | 44180P - STATE AID FOR AG          | 268               | 16,740  | 1,200             | 1,200   | 1,200                  | 1,200   | 1,200  |
|   |                                   | 44220 - STATE-AID VETERANS AFFAIR  | 58,594            | 2,929   | 57,444            | 57,444  | 57,444                 | 57,444  | 57,444   |
|   |                                   | 44220P - STATE-AID VETERANS AFFAIR | 795               | 46,648  | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44225 - STATE-SMIP/EDUCATION       | 214               | 112     | 100               | 100     | 100                    | 100     | 100  |
|   |                                   | 44230 - STATE-HOMEOWNERS PROP.TAX  | 60,996            | 59,773  | 60,000            | 60,000  | 60,000                 | 60,000  | 60,000   |
|   |                                   | 44231 - CFP--COURTS REIMB          | 10,307            | 10,307  | 13,750            | 13,750  | 13,750                 | 13,750  | 13,750   |
|   |                                   | 44263 - STATE-OCJP S.O. DC         | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44275 - STATE REIMBURSEMENT        | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44281 - STATE-STC JAIL TRAINING    | 6,636             | 3,955   | 6,952             | 6,952   | 6,952                  | 6,952   | 6,952  |
|   |                                   | 44282 - STATE-STC MENTAL HLTH TRNG | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44290 - STATE-OTHER                | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44292 - STATE - LITERACY GRANT     | 0                 | 28,500  | 20,000            | 20,000  | 20,000                 | 20,000  | 20,000   |
|   |                                   | 44301 - STATE PUBLIC LIBRARY FUND  | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44331 - STATE-OCJP VICTIM WIT.VW   | 272,152           | 210,246 | 347,959           | 347,959 | 347,959                | 347,959 | 347,959  |
|   |                                   | 44331P - CALEMA VWO                | 25,674            | 182,481 | 78,723            | 78,723  | 78,723                 | 78,723  | 78,723   |
|   |                                   | 44341 - STATE-OCJP PROB.DC         | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44361 - STATE- SIERRA NV CONSRV    | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44380 - STATE- EMPG/OES            | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44380P - STATE EMPG/OES            | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)    | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44408P - FEDERAL STIMULUS          | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44409 - FED. - PROBATION           | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |
|   |                                   | 44409P - FEDERAL - PROB            | 0                 | 0       | 0                 | 0       | 0                      | 0       | 0  |

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State Controller Schedule  
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| Fund Name<br>1                            | Financing<br>Source Category<br>2 | Financing Source Account<br>3     | 2022-23          |                  | 2023-24          |                  | 2024-25          |                  | Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
|   |                                   |                                   | Actual<br>4      | Estimated<br>5   | Actual<br>6      | Recommended<br>7 |                  |                  |  |
| <b>General Fund (continued)</b>           |                                   |                                   |                  |                  |                  |                  |                  |                  |  |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                   |                  |                  |                  |                  |                  |                  |  |
|   |                                   | 44410 - FED - EPAUCI ENV HLT      | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44410P - FED-EPAUCI ENV HLT PRIOR | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44413 - FED TITLE IV-E PROB.      | 5,490            | 9,171            | 32,000           | 32,000           | 32,000           | 32,000           | 32,000   |
|   |                                   | 44416 - FEDERAL JAG GRANT         | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44416P - FEDERAL JAG GRANT        | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44440 - FEDERAL-IN LIEU TAXES     | 819,645          | 733,808          | 675,225          | 675,225          | 675,225          | 675,225          | 675,225  |
|   |                                   | 44505 - FED-MAPPING NOXIOUS WEEDS | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44505P - FED-NOXIOUS WEEDS PR YR  | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44520 - FEDL-OTHER & FAA          | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44671 - STATE- VEH ABATE          | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44671P - ST- VEH ABATE PRIOR      | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                   | <b>2,151,805</b> | <b>2,495,650</b> | <b>2,387,473</b> | <b>2,387,473</b> | <b>2,387,473</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          | 135,000          | 135,000          | 135,000  |
|   |                                   | 45003 - TOT 3% COLLECTION FEE     | 20,873           | 104,501          | 45,000           | 45,000           | 45,000           | 45,000           | 45,000   |
|   |                                   | 45005 - SB 2557 COLLECTION CHARGE | 155,387          | 155,522          | 147,000          | 147,000          | 147,000          | 147,000          | 147,000  |
|   |                                   | 45006 - 5% SUPP. ADMIN. FEE       | 46,422           | 24,525           | 25,000           | 25,000           | 25,000           | 25,000           | 25,000   |
|   |                                   | 45007 - TREAS \$20 DEL COST       | 42,845           | 63,900           | 49,000           | 49,000           | 49,000           | 49,000           | 49,000   |
|   |                                   | 45008 - SPEC. ASSMT.HANDLING CHG  | 6,098            | 5,994            | 7,000            | 7,000            | 7,000            | 7,000            | 7,000  |
|   |                                   | 45010 - ASSM-TAX COLLECTOR FEES   | 34,235           | 53,286           | 20,000           | 20,000           | 20,000           | 20,000           | 20,000   |
|   |                                   | 45011 - TBID - TREAS 2% OF 2%     | 4,196            | 4,895            | 3,000            | 3,000            | 3,000            | 3,000            | 3,000  |
|   |                                   | 45012 - ANIMAL BOARD              | 8,016            | 3,473            | 2,500            | 2,500            | 2,500            | 2,500            | 2,500  |
|   |                                   | 45013 - ANIMAL REDEMPTIONS        | 2,615            | 1,424            | 2,000            | 2,000            | 2,000            | 2,000            | 2,000  |
|   |                                   | 45014 - ANIMAL ADOPTIONS          | 600              | 930              | 700              | 700              | 700              | 700              | 700  |
|   |                                   | 45015 - ANIMAL DISPOSAL           | 1,550            | 1,212            | 1,000            | 1,000            | 1,000            | 1,000            | 1,000  |
|   |                                   | 45016 - ANIMAL CONT. FOR PORTOLA  | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 45020 - AUDITING-ACCOUNTING FEES  | 72,533           | 52,345           | 54,300           | 54,300           | 54,300           | 54,300           | 54,300   |
|   |                                   | 45022 - REP PAYEE FEES            | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 45025 - INFORMATION ACCESS        | 1,200            | 2,600            | 2,400            | 2,400            | 2,400            | 2,400            | 2,400  |
|   |                                   | 45027 - COMPREHENSIVE COLL FEE    | 24,298           | 15,775           | 15,000           | 15,000           | 15,000           | 15,000           | 15,000   |
|   |                                   | 45028 - RETURN CHECK FEES         | 2,217            | 800              | 700              | 700              | 700              | 700              | 700  |

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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 checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>5 |         | 2024-25<br>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> |                                   |                                    |                                 |         |   |         |  |  |   |  |
|  |                                   | 45030 - ELECTION SERVICES          | 35,733                          | 25,666  | 40,000  | 40,000  |  |  |   |  |
|  |                                   | 45040 - LEASE PAYMENT              | 22,836                          | 21,538  | 20,000  | 20,000  |  |  |   |  |
|  |                                   | 45050 - LEGAL FEES - P.D. & OTHER  | 3,536                           | 3,536   | 0   | 0       |  |  |   |  |
|  |                                   | 45060 - ENGINEERING SERVICES       | 28,038                          | 24,847  | 25,000  | 25,000  |  |  |   |  |
|  |                                   | 45070 - AGRICULTURAL SERVICES      | 27,577                          | 24,085  | 27,000  | 27,000  |  |  |   |  |
|  |                                   | 45070P - AGRICULTURAL SERVICES     | 0                               | 0       | 0   | 0       |  |  |   |  |
|  |                                   | 45074 - MISC FEES                  | 93                              | 169     | 200   | 200     |  |  |   |  |
|  |                                   | 45078 - CAMPING FEES               | 10,750                          | 13,325  | 16,500  | 16,500  |  |  |   |  |
|  |                                   | 45080 - CIVIL PROCESS SERVICES     | 0                               | 0       | 0   | 0       |  |  |   |  |
|  |                                   | 45083 - COPY/CERT COPY/POSTAGE     | 26,676                          | 35,949  | 65,000  | 65,000  |  |  |   |  |
|  |                                   | 45091 - TREAS. COLLECTION FEES     | 7,474                           | 2,899   | 7,000   | 7,000   |  |  |   |  |
|  |                                   | 45100 - CRT FEES/CLERK/RECORDER    | 24,063                          | 20,683  | 20,000  | 20,000  |  |  |   |  |
|  |                                   | 45110 - ESTATE FEES                | 0                               | 0       | 0   | 0       |  |  |   |  |
|  |                                   | 45112 - HOUSNG & JBSTAX GC27388.1  | 20,000                          | 20,143  | 25,000  | 25,000  |  |  |   |  |
|  |                                   | 45118 - FEE- ADD'L PAGE GC27361    | 559                             | 10      | 20,000  | 20,000  |  |  |   |  |
|  |                                   | 45123 - CO 10% BLG STNDRDS FEE     | 114                             | 73      | 100   | 100     |  |  |   |  |
|  |                                   | 45130 - RECORDING FEES             | 125,030                         | 129,621 | 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                         | 251,794 | 220,000   | 220,000 |  |  |   |  |
|  |                                   | 45170 - INSTITUTIONAL CARE         | 0                               | 0       | 0   | 0       |  |  |   |  |
|  |                                   | 45171 - JUVENILE ELECTRONIC MONIT. | 0                               | 0       | 0   | 0       |  |  |   |  |
|  |                                   | 45173 - CARE & MAIN. JUVENILE      | 324                             | 250     | 1,000   | 1,000   |  |  |   |  |
|  |                                   | 45190 - LIBRARY SERVICES           | 6,779                           | 6,891   | 5,500   | 5,500   |  |  |   |  |
|  |                                   | 45200 - OTHER SVC OR SVC TO CRTS   | 25,245                          | 16,933  | 20,000  | 20,000  |  |  |   |  |
|  |                                   | 45200P - REIMB DRUG CT             | 0                               | 0       | 0   | 0       |  |  |   |  |
|  |                                   | 45213 - SEALING RECORDS FEE        | 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 |                  | 2023-24<br>Actual |                  | 2024-25<br>Recommended |                  | Adopted by the<br>Board of<br>Supervisors<br>7 |
|--|-----------------------------------|------------------------------------|-------------------|------------------|-------------------|------------------|------------------------|------------------|--|
|  |                                   |                                    | 4                 | 5                | 6                 | 6                |                        |                  |  |
| <b>General Fund (continued)</b>              |                                   |                                    |                   |                  |                   |                  |                        |                  |  |
| <b>45 - CHARGES FOR SERVICES (continued)</b> |                                   |                                    |                   |                  |                   |                  |                        |                  |  |
|  |                                   | 45220 - PLANNING EIR REPORTS       | 0                 | 5,492            | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 45230 - PARK & RECREATION FEES     | 1,898             | 3,769            | 3,500             | 3,500            | 3,500                  | 3,500            | 3,500  |
|  |                                   | 45290 - OTHER-C. S. RECOUNP 2 1/2% | 13,436            | 11,392           | 16,000            | 16,000           | 16,000                 | 16,000           | 16,000   |
|  |                                   | 45308 - OUTSIDE SERVICE REIM.      | 912               | 879              | 1,000             | 1,000            | 1,000                  | 1,000            | 1,000  |
|  |                                   | 45310 - MUSEUM FEE OR SERVICES     | 5,060             | 5,870            | 3,850             | 3,850            | 3,850                  | 3,850            | 3,850  |
|  |                                   | 45326 - RECORD REDUCTION FEE       | 0                 | 0                | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 45338 - SB18'18 DNA DATABASE       | 79                | 86               | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 45340 - INDIGENT BURIAL            | 384               | 368              | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 45350 - SUPERVISION FEE/PROB.      | 20,104            | 19,442           | 19,442            | 19,442           | 19,442                 | 19,442           | 19,442   |
|  |                                   | 45353 - PROB RPRT PREP FEE/FELONY  | 1,164             | 0                | 4,000             | 4,000            | 4,000                  | 4,000            | 4,000  |
|  |                                   | 45370 - CONSERVATOR FEES           | 0                 | 0                | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 45390 - SMALL CLAIMS FEES          | 46                | 206              | 100               | 100              | 100                    | 100              | 100  |
|  |                                   | 45395 - FILING FEE                 | 70                | 875              | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 45421 - TESTING FEES - PROB & SO   | 0                 | 0                | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 45422 - PLANNING COPIES            | 0                 | 76               | 100               | 100              | 100                    | 100              | 100  |
|  |                                   | 45423 - MUSEUM COPIES              | 570               | 870              | 700               | 700              | 700                    | 700              | 700  |
|  |                                   | 45424 - ENGINEERING COPIES         | 7,046             | 7,550            | 5,000             | 5,000            | 5,000                  | 5,000            | 5,000  |
|  |                                   | 45426 - COPIES-REPORTS OR PLANS    | 0                 | 0                | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 45427 - PROB.-DIVERSION            | 2,369             | 1,142            | 1,000             | 1,000            | 1,000                  | 1,000            | 1,000  |
|  |                                   | 45428 - COST PLAN REIM.            | 1,854,938         | 2,211,956        | 1,854,938         | 1,854,938        | 1,854,938              | 1,854,938        | 1,854,938                                      |
|  |                                   | 45720 - REORDER MAP FEE            | 0                 | 0                | 200               | 200              | 200                    | 200              | 200  |
|  |                                   | 45770 - PASSPORT FEES              | 10,535            | 8,290            | 7,500             | 7,500            | 7,500                  | 7,500            | 7,500  |
|  |                                   | 46231 - LOST BOOKS                 | 0                 | 0                | 0                 | 0                | 0                      | 0                | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>       |                                   |                                    | <b>3,136,351</b>  | <b>3,456,144</b> | <b>3,039,430</b>  | <b>3,039,430</b> | <b>3,039,430</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                | 0                      | 0                | 0  |
|  |                                   | 46016 - CREDIT CARD/OTHER REBATE   | 6,715             | 6,983            | 3,000             | 3,000            | 3,000                  | 3,000            | 3,000  |
|  |                                   | 46024 - OTHER - SERVICE PROVIDED   | 0                 | 0                | 0                 | 0                | 0                      | 0                | 0  |
|  |                                   | 46026 - SALE OF PROPERTY           | 0                 | 0                | 50,000            | 50,000           | 50,000                 | 50,000           | 50,000   |
|  |                                   | 46030 - PROB / RESTIT COLLECT FEE  | 1,617             | 43               | 1,000             | 1,000            | 1,000                  | 1,000            | 1,000  |
|  |                                   | 46055 - UNCLAIMED FUNDS            | 0                 | 828              | 0                 | 0                | 0                      | 0                | 0  |

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|---------------------------------------|-----------------------------------|------------------------------------|-------------------|---|-------------------|----------------|------------------------|----------------|--|
|                                       |                                   |                                    | 4                 | 5 | 6                 | 7              |                        |                |  |
| <b>General Fund (continued)</b>       |                                   |                                    |                   |   |                   |                |                        |                |  |
| <b>46 - OTHER REVENUE (continued)</b> |                                   |                                    |                   |   |                   |                |                        |                |  |
|                                       |                                   | 46059 - SAFETY INCENTIVE           | 0                 | 0 | 378,688           | 60,000         | 60,000                 | 60,000         | 0  |
|                                       |                                   | 46060 - OTHER-MISCELLANEOUS        | 49,312            |   | 132,231           | 131,030        | 131,030                | 131,030        | 0  |
|                                       |                                   | 46070 - CNTRB FR OTHR AGENCY       | 244,112           |   |                   | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46082 - SALE OF SURPLUS PROP       | 0                 |   | 4,790             | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46116 - ABATEMENT-NON VEH          | 1,235             |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46193 - PUBLIC GUARDIAN FEES       | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46194 - Juvenile Dependency Fee    | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46230 - LIBRARY DONATIONS          | 1,965             |   | 2,981             | 15,372         | 15,372                 | 15,372         | 0  |
|                                       |                                   | 46231 - LOST BOOKS                 | 669               |   | (7)               | 200            | 200                    | 200            | 0  |
|                                       |                                   | 46239 - DONATIONS                  | 460               |   | 29                | 50,071         | 50,071                 | 50,071         | 0  |
|                                       |                                   | 46251 - REIMBURSEMENTS/REFUNDS     | 47,505            |   | 45,020            | 15,574         | 15,574                 | 15,574         | 0  |
|                                       |                                   | 46251P - REIMB/REFUNDS/PRIOR       | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46252 - FLEX BENEFIT REBATE        | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46253 - REIMB - CO DISASTR RESPONS | 8,793             |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46257 - 4850 REIMBURSEMENT         | 65,039            |   | 199,490           | 5,000          | 5,000                  | 5,000          | 0  |
|                                       |                                   | 46259 - FORFEITED DEPOSIT          | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46500 - CONTRIBS. FROM PUBLIC      | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 46607 - OTHER MISCELLANEOUS        | 60,027            |   | 54,886            | 204,967        | 204,967                | 204,967        | 0  |
|                                       |                                   | 46611 - REVENUE FROM SETTLEMENTS   | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
| <b>Total 46 - OTHER REVENUE</b>       |                                   |                                    | <b>487,449</b>    |   | <b>825,962</b>    | <b>536,214</b> | <b>536,214</b>         | <b>536,214</b> |  |
| <b>47 - TRANSFERS - IT</b>            |                                   |                                    |                   |   |                   |                |                        |                |  |
|                                       |                                   | 47000 - TRANSFER - IT ONLY         | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 47001 - INTERFUND TRANSFER         | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
| <b>Total 47 - TRANSFERS - IT</b>      |                                   |                                    | <b>0</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                      | 0              | 0  |
|                                       |                                   | 47001 - INTERFUND TRANSFER         | 0                 |   | 0                 | 0              | 0                      | 0              | 0  |
|                                       |                                   | 48000 - TRANSFER-IN                | 679,933           |   | 889,455           | 2,201,857      | 2,260,142              | 2,260,142      | 0  |
|                                       |                                   | 480000 - TRANSFER                  | 124,653           |   | 156,593           | 105,000        | 105,000                | 105,000        | 0  |
|                                       |                                   | 48001 - TRANSFER-IN1               | 38,549            |   | 39,201            | 54,165         | 54,165                 | 54,165         | 0  |
|                                       |                                   | 48002 - TRANSFER-IN2               | 63,177            |   | 66,436            | 89,340         | 89,340                 | 89,340         | 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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>5 |                   | 2024-25<br>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>48 - TRANSFER (continued)</b>                         |                                     |                               |                                 |                   |   |                   |  |  |   |  |
|  | 48003 - TRANSFER-IN3                |                               | 152,932                         | 192,470           | 421,860   | 428,827           |  |  |   |  |
|  | 48004 - TRANSFER-IN4                |                               | 2,983                           | 7,658             | 0   | 71,075            |  |  |   |  |
|  | 48005 - TRANSFER-IN5                |                               | 0                               | 0                 | 403,500   | 403,500           |  |  |   |  |
|  | 48006 - TRANSFER-IN6                |                               | 0                               | 0                 | 0   | 5,114             |  |  |   |  |
|  | 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>2,068,227</b>                | <b>1,351,813</b>  | <b>4,039,767</b>  | <b>4,181,208</b>  |  |  |   |  |
| <b>Total 0001 - GENERAL FINANCING SOURCES</b>            |                                     |                               | <b>30,129,595</b>               | <b>31,149,511</b> | <b>30,623,327</b>   | <b>30,764,768</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>001C - CAPITAL REPLACEMENT FUND FINANCING SOURCES</b> |                                     |                               |                                 |                   |   |                   |  |  |   |  |
| <b>0001 0001D - DISTRICT ATTORNEY</b>                    |                                     |                               |                                 |                   |   |                   |  |  |   |  |
| <b>40 - TAX REVENUE</b>                                  |                                     |                               |                                 |                   |   |                   |  |  |   |  |
|  | 40061 - SALES TAX 1/2% PUB SAFETY   |                               | 161,094                         | 119,646           | 125,000   | 125,000           |  |  |   |  |
| <b>Total 40 - TAX REVENUE</b>                            |                                     |                               | <b>161,094</b>                  | <b>119,646</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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Financing Source Category: Financing Source Account  
2 3  
General Fund (continued)

2022-23 Actual 4  
2023-24 Actual Estimated 5  
2024-25 Recommended 6  
2024-25 Adopted by the Board of Supervisors 7

| Fund Name                                     | 1              | 2              | 3             | 4             | 5             | 6             | 7             |
|---|----------------|----------------|---------------|---------------|---------------|---------------|---------------|
| <b>43 - USE OF MONEY PROPERTY</b>             |                |                |               |               |               |               |               |
| 43010 - INTEREST-INVESTED FUNDS               | 171            | 237            | 0             | 0             | 0             | 0             | 0             |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b> | <b>171</b>     | <b>237</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |
| <b>44 - STATE FEDERAL AID</b>                 |                |                |               |               |               |               |               |
| 44027 - STATE GRANT                           | 50,000         | 0              | 0             | 0             | 0             | 0             | 0             |
| 44042 - ST VEH THEFT SEC 9250.14              | 27,734         | 27,935         | 26,000        | 26,000        | 26,000        | 26,000        | 26,000        |
| 44079 - STATE- CORR AB109                     | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44263 - STATE-OCJP S.O. DC                    | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44268 - D.A. SRVP GRANT                       | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44268P - ST- CAL EMA VB                       | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44290 - STATE-OTHER                           | 15,331         | 392,693        | 0             | 0             | 0             | 0             | 0             |
| 44290P - STATE OTHER                          | 435,606        | 8,337          | 0             | 0             | 0             | 0             | 0             |
| 44291 - STATE-OCJP D.A. DC                    | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44291P - STATE-OCJP DA DC                     | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44293 - STATE-E.BYRNE MM JAG BSCC             | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44393 - ST- SLESF & JUVNL JST                 | 8,637          | 9,976          | 7,000         | 7,000         | 7,000         | 7,000         | 7,000         |
| 44393P - SLESF/JUV SLESF                      | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44408 - FEDERAL STIMULUS (ARRA)               | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44416 - FEDERAL JAG GRANT                     | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 44416P - FEDERAL JAG GRANT                    | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>     | <b>537,308</b> | <b>438,941</b> | <b>33,000</b> | <b>33,000</b> | <b>33,000</b> | <b>33,000</b> | <b>33,000</b> |
| <b>45 - CHARGES FOR SERVICES</b>              |                |                |               |               |               |               |               |
| 45028 - RETURN CHECK FEES                     | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 45083 - COPY/CERT COPY/POSTAGE                | 598            | 262            | 300           | 300           | 300           | 300           | 300           |
| 45084 - CIVIL FEES                            | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 45420 - TESTING FEES - D.A.-DUI               | 2,814          | 3,119          | 2,500         | 2,500         | 2,500         | 2,500         | 2,500         |
| <b>Total 45 - CHARGES FOR SERVICES</b>        | <b>3,412</b>   | <b>3,381</b>   | <b>2,800</b>  | <b>2,800</b>  | <b>2,800</b>  | <b>2,800</b>  | <b>2,800</b>  |
| <b>46 - OTHER REVENUE</b>                     |                |                |               |               |               |               |               |
| 45083 - COPY/CERT COPY/POSTAGE                | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 46070 - CNTRB FR OTHR AGENCY                  | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 46082 - SALE OF SURPLUS PROP                  | 0              | 0              | 0             | 0             | 0             | 0             | 0             |
| 46251 - REIMBURSEMENTS/REFUNDS                | 218            | 935            | 0             | 0             | 0             | 0             | 0             |

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Supervisors

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2024-25

Recommended

6

2023-24

Actual

5

Estimated

4

2022-23

Actual

3

Financing Source Account

Financing Source Account

3

1

2

3

4

5

6

7

8

9

10

11

12

General Fund (continued)

46 - OTHER REVENUE (continued)

46611 - REVENUE FROM SETTLEMENTS

**Total 46 - OTHER REVENUE**

48 - TRANSFER

47001 - INTERFUND TRANSFER

48000 - TRANSFER-IN

48001 - TRANSFER-IN1

48002 - TRANSFER-IN2

48003 - TRANSFER-IN3

48005 - TRANSFER-IN5

48007 - TSF-IN CRF REIMB

48079 - TRN-CCPIF AB109

48143 - TSFR-CARES REALIGN BACKFILL

48211 - CONTRI TRANS FR CO GEN

48705 - TRN-ST DA 1/2 AB118

48718 - TRN-PRB/SO/DA COPS JV JST

48999 - TRANSFER FROM STR SUPPS

49003 - PROCEEDS FROM LEASES

**Total 48 - TRANSFER**

0001 0001D - DISTRICT ATTORNEY FINANCING SOURCES

0001 0001H - HOMICIDE TRIAL COSTS

48 - TRANSFER

48000 - TRANSFER-IN

48211 - CONTRI TRANS FR CO GEN

**Total 48 - TRANSFER**

0001 0001H - HOMICIDE TRIAL COSTS FINANCING SOURCES

0001 0001H - GEN FUND DEV/IMPACT

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

**Total 43 - USE OF MONEY & PROPERTY**

45 - CHARGES FOR SERVICES

45396 - DEVELOPMENT/IMPACT FEES

| Fund Name  | Source Category | Financing Source Account            | 2022-23 Actual   | 2023-24 Actual   | 2023-24 Estimated | 2024-25 Recommended | 2024-25 Adopted by the Board of Supervisors |
|--|-----------------|-------------------------------------|------------------|------------------|-------------------|---------------------|---|
| 1  | 2               | 3                                   | 4                | 5                | 6                 | 7                   | 8   |
| <b>General Fund (continued)</b>                            |                 |                                     |                  |                  |                   |                     |   |
| <b>46 - OTHER REVENUE (continued)</b>                      |                 |                                     |                  |                  |                   |                     |   |
|  |                 | 46611 - REVENUE FROM SETTLEMENTS    | 0                | 0                | 0                 | 0                   | 0   |
| <b>Total 46 - OTHER REVENUE</b>                            |                 |                                     | <b>218</b>       | <b>935</b>       | <b>0</b>          | <b>0</b>            | <b>0</b>                                    |
| <b>48 - TRANSFER</b>                                       |                 |                                     |                  |                  |                   |                     |   |
|  |                 | 47001 - INTERFUND TRANSFER          | 0                | 0                | 0                 | 0                   | 0   |
|  |                 | 48000 - TRANSFER-IN                 | 13,842           | 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   |
|  |                 | 48005 - TRANSFER-IN5                | 0                | 0                | 25,823            | 25,823              | 0   |
|  |                 | 48007 - TSF-IN CRF REIMB            | 0                | 0                | 0                 | 0                   | 0   |
|  |                 | 48079 - TRN-CCPIF AB109             | 169,239          | 278,207          | 0                 | 0                   | 0   |
|  |                 | 48143 - TSFR-CARES REALIGN BACKFILL | 0                | 0                | 0                 | 0                   | 0   |
|  |                 | 48211 - CONTRI TRANS FR CO GEN      | 1,864,591        | 1,885,774        | 2,127,829         | 2,127,829           | 0   |
|  |                 | 48705 - TRN-ST DA 1/2 AB118         | 0                | 0                | 0                 | 0                   | 0   |
|  |                 | 48718 - TRN-PRB/SO/DA COPS JV JST   | 0                | 0                | 0                 | 0                   | 0   |
|  |                 | 48999 - TRANSFER FROM STR SUPPS     | 0                | 0                | 0                 | 0                   | 0   |
|  |                 | 49003 - PROCEEDS FROM LEASES        | 0                | 0                | 0                 | 0                   | 0   |
| <b>Total 48 - TRANSFER</b>                                 |                 |                                     | <b>2,064,955</b> | <b>2,186,968</b> | <b>2,153,652</b>  | <b>2,153,652</b>    | <b>2,153,652</b>                            |
| <b>0001 0001D - DISTRICT ATTORNEY FINANCING SOURCES</b>    |                 |                                     | <b>2,767,158</b> | <b>2,750,108</b> | <b>2,314,452</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                   | 0   |
|  |                 | 48211 - CONTRI TRANS FR CO GEN      | 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>0001 0001H - HOMICIDE TRIAL COSTS FINANCING SOURCES</b> |                 |                                     | <b>0</b>         | <b>0</b>         | <b>0</b>          | <b>0</b>            | <b>0</b>                                    |
| <b>0001 0001H - GEN FUND DEV/IMPACT</b>                    |                 |                                     |                  |                  |                   |                     |   |
| <b>43 - USE OF MONEY PROPERTY</b>                          |                 |                                     |                  |                  |                   |                     |   |
|  |                 | 43010 - INTEREST-INVESTED FUNDS     | 237              | 327              | 0                 | 0                   | 0   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>              |                 |                                     | <b>237</b>       | <b>327</b>       | <b>0</b>          | <b>0</b>            | <b>0</b>                                    |
| <b>45 - CHARGES FOR SERVICES</b>                           |                 |                                     |                  |                  |                   |                     |   |
|  |                 | 45396 - DEVELOPMENT/IMPACT FEES     | 0                | 0                | 0                 | 0                   | 0   |

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2024-25  
Adopted by the  
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Supervisors

2023-24  
Actual  Estimated  Recommended

2022-23  
Actual  Estimated  Recommended

7

6

5

4

3

General Fund (continued)

45 - CHARGES FOR SERVICES (continued)

|   |     |     |   |   |   |
|---|-----|-----|---|---|---|
| Total 45 - CHARGES FOR SERVICES                       | 0   | 0   | 0 | 0 | 0 |
| al 0001 0001I - GEN FUND DEV/IMPACT FINANCING SOURCES | 237 | 327 | 0 | 0 | 0 |

0001 0001N - SENIOR CITIZENS NUTRITION

43 - USE OF MONEY PROPERTY

43016 - INTEREST INCOME

|                                    |    |   |   |   |   |
|------------------------------------|----|---|---|---|---|
|                                    | 15 | 8 | 8 | 0 | 0 |
| Total 43 - USE OF MONEY & PROPERTY | 15 | 8 | 0 | 0 | 0 |

44 - STATE FEDERAL AID

44027 - STATE GRANT

44212 - STATE - USDA FUNDS (AAA)

44212P - STATE-USDA FUNDS (AAA)

44213 - STATE - TITLE III (AAA)

44213P - STATE- AAA SENIORS TITLE

44408 - FEDERAL STIMULUS (ARRA)

44408P - FEDERAL STIMULUS

44419 - FAMILIES 1ST COVID

|                                |         |         |         |         |   |
|--------------------------------|---------|---------|---------|---------|---|
|                                | 59,105  | 0       | 0       | 0       | 0 |
|                                | 16,877  | 11,358  | 24,988  | 15,949  | 0 |
|                                | 0       | 0       | 0       | 0       | 0 |
|                                | 373,731 | 589,459 | 550,707 | 471,435 | 0 |
|                                | 0       | 0       | 0       | 0       | 0 |
|                                | 153,441 | 0       | 111,717 | 0       | 0 |
|                                | 0       | 0       | 0       | 0       | 0 |
|                                | 4,855   | 0       | 0       | 0       | 0 |
| Total 44 - STATE & FEDERAL AID | 608,009 | 600,817 | 687,412 | 487,384 | 0 |

46 - OTHER REVENUE

46070 - CNTRB FR OTHR AGENCY

46239 - DONATIONS

46251 - REIMBURSEMENTS/REFUNDS

46253 - REIMB - CO DISASTR RESPONS

|                          |         |        |        |        |   |
|--------------------------|---------|--------|--------|--------|---|
|                          | 37,426  | 20,093 | 15,000 | 15,000 | 0 |
|                          | 86,291  | 66,353 | 60,000 | 60,000 | 0 |
|                          | 746     | 1,183  | 0      | 0      | 0 |
|                          | 16      | 0      | 0      | 0      | 0 |
| Total 46 - OTHER REVENUE | 124,479 | 87,629 | 75,000 | 75,000 | 0 |

48 - TRANSFER

48000 - TRANSFER-IN

48001 - TRANSFER-IN1

48002 - TRANSFER-IN2

48005 - TRANSFER-IN5

48007 - TSF-IN CRF REIMB

48100 - TRF IN DIASTER

48211 - CONTRI TRANS FR CO GEN

|                     |         |         |         |         |   |
|---------------------|---------|---------|---------|---------|---|
|                     | 6,648   | 0       | 0       | 0       | 0 |
|                     | 0       | 0       | 0       | 0       | 0 |
|                     | 0       | 0       | 0       | 0       | 0 |
|                     | 0       | 0       | 10,836  | 10,836  | 0 |
|                     | 0       | 0       | 0       | 0       | 0 |
|                     | 0       | 0       | 0       | 0       | 0 |
|                     | 229,865 | 234,120 | 278,141 | 278,141 | 0 |
| Total 48 - TRANSFER | 236,513 | 234,120 | 288,977 | 288,977 | 0 |

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|                          |         |           |             |
|--------------------------|---------|-----------|-------------|
| Financing                | 2023-24 | 2024-25   | 2024-25     |
| Fund Name                | Actual  | Estimated | Recommended |
| Source Category          | 4       | 5         | 6           |
| Financing Source Account | 3       | 3         | 3           |
| 2                        | 2       | 2         | 2           |
| 1                        | 1       | 1         | 1           |
| General Fund (continued) |         |           |             |

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| 0001N - SENIOR CITIZENS NUTRITION FINANCING SOURCES | 969,016          | 922,574          | 1,051,389        | 851,361          |
| 0001 0001R - SUPERVISOR COMM.SVC.FUND               |                  |                  |                  |                  |
| 40 - TAX REVENUE                                    |                  |                  |                  |                  |
| 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>         |
| 43 - USE OF MONEY PROPERTY                          |                  |                  |                  |                  |
| 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>         |
| 001R - SUPERVISOR COMM.SVC.FUND FINANCING SOURCES   |                  |                  |                  |                  |
| 0001 0001S - SHERIFF                                |                  |                  |                  |                  |
| 40 - TAX REVENUE                                    |                  |                  |                  |                  |
| 40061 - SALES TAX 1/2% PUB SAFETY                   | 1,852,576        | 1,375,931        | 1,800,000        | 1,825,641        |
| <b>Total 40 - TAX REVENUE</b>                       | <b>1,852,576</b> | <b>1,375,931</b> | <b>1,800,000</b> | <b>1,825,641</b> |
| 41 - LICENSES PERMITS                               |                  |                  |                  |                  |
| 41040 - OTHER LICENSES & PERMITS                    | 18,577           | 16,793           | 19,000           | 19,000           |
| <b>Total 41 - LICENSES &amp; PERMITS</b>            | <b>18,577</b>    | <b>16,793</b>    | <b>19,000</b>    | <b>19,000</b>    |
| 42 - FINES PENALTIES                                |                  |                  |                  |                  |
| 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>        |
| 43 - USE OF MONEY PROPERTY                          |                  |                  |                  |                  |
| 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>         |
| 44 - STATE FEDERAL AID                              |                  |                  |                  |                  |
| 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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Financing Source Category: Financing Source Account  
 Fund Name 1 2 3  
 General Fund (continued)  
 45 - CHARGES FOR SERVICES

|                                  | 2022-23<br>Actual<br>4 | 2023-24<br>Actual<br>Estimated<br>5 | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|----------------------------------|------------------------|-------------------------------------|-----------------------------|---|
| 45043 - INMATE MEDICAL           | 0                      | 0                                   | 0                           | 0   |
| 45080 - CIVIL PROCESS SERVICES   | 10,532                 | 9,835                               | 11,000                      | 11,000  |
| 45084 - CIVIL FEES               | 528                    | 930                                 | 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                 | 9,535                               | 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                    | 12                                  | 110                         | 110   |
| 45200 - OTHER SVC OR SVC TO CRTS | 2,600                  | 2,715                               | 3,000                       | 3,000   |
| 45351 - BOOKING FEE              | 15,131                 | 11,286                              | 0                           | 0   |
| 45421 - TESTING FEES - PROB & SO | 2,974                  | 2,770                               | 2,500                       | 2,500   |
| 45426 - COPIES-REPORTS OR PLANS  | 1,991                  | 2,541                               | 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   |

**Total 45 - CHARGES FOR SERVICES 178,982 169,624 167,210 167,210**

## 46 - OTHER REVENUE

|                                    |        |        |        |        |
|------------------------------------|--------|--------|--------|--------|
| 46070 - CNTRB FR OTHR AGENCY       | 14,850 | 17,213 | 33,144 | 35,000 |
| 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      |

**Total 46 - OTHER REVENUE 21,850 30,042 40,144 42,000**



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|                            |                          |                |                |                     |                                     |
|----------------------------|--------------------------|----------------|----------------|---------------------|-------------------------------------|
| Financing Source Category: | Financing Source Account | 2022-23 Actual | 2023-24 Actual | 2024-25 Recommended | Adopted by the Board of Supervisors |
| 1                          | 2                        | 3              | 4              | 5                   | 6                                   |
| 7                          |                          |                |                |                     |                                     |

|                                   |  |   |                   |                   |                   |                   |
|-----------------------------------|--|---|-------------------|-------------------|-------------------|-------------------|
| General Fund (continued)          | 48 - TRANSFER                                    | 48000 - TRANSFER-IN                           | 0                 | 0                 | 0                 | 0                 |
|                                   |  | <b>Total 48 - TRANSFER</b>                    | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| 1                                 | 0001V - ABAND VEH ABATEMT FUND FINANCING SOURCES |   | 4,161             | 27,037            | 28,000            | 28,000            |
|                                   | <b>Total General Fund FINANCING SOURCES</b>      |   | <b>43,672,025</b> | <b>44,945,245</b> | <b>47,149,527</b> | <b>47,093,215</b> |
| Special Revenue Funds (continued) | 0002 - ROAD                                      | 40 - TAX REVENUE                              |                   |                   |                   |                   |
|                                   |  | 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>      |
| 41 - LICENSES PERMITS             | 41050 - FRANCHISES                               | 41050P - 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>     |
| 42 - FINES PENALTIES              | 41050P - FRANCHISES                              | 42085 - DEVELOP FEE PRO RATA SHR              | 0                 | 0                 | 0                 | 0                 |
|                                   |  |   | 0                 | 0                 | 0                 | 0                 |
|                                   |  | <b>Total 42 - FINES &amp; PENALTIES</b>       | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| 43 - USE OF MONEY PROPERTY        | 43000 - INTEREST INCOME LEASE                    | 43010 - INTEREST-INVESTED FUNDS               | 0                 | 0                 | 0                 | 0                 |
|                                   |  | 43020 - RENTS & CONCESSIONS                   | 86,147            | 158,157           | 100,000           | 100,000           |
|                                   |  | 43700 - LEASE REVENUE                         | 48,837            | 50,259            | 40,000            | 40,000            |
|                                   |  | 43998 - UNREALIZED GAINS/LOSSES               | 0                 | 0                 | 0                 | 0                 |
|                                   |  |   | 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>    |
| 44 - STATE FEDERAL AID            | 44027 - STATE GRANT                              | 44027P - STATE GRANT                          | 132,323           | 98,216            | 160,000           | 160,000           |
|                                   |  | 44030 - STATE-HIGHWAY USERS TAX               | 0                 | 0                 | 0                 | 0                 |
|                                   |  | 44033 - STATE AID STIP                        | 2,647,468         | 2,795,590         | 3,016,513         | 3,016,513         |
|                                   |  | 44033P - STATE AID- STIP                      | 0                 | 0                 | 1,500,000         | 1,500,000         |
|                                   |  | 44034 - STATE-OHV TRAIL GRANT                 | 0                 | 0                 | 0                 | 0                 |

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| Fund Name<br>1                            | Source Category<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4                   |                  | 2023-24<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>5 |                   | 2024-25<br>2024-25 Recommended<br>6 |                   | 2024-25<br>Adopted by the Board of 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                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44109 - STATE-AID OHV (LIC FEES)  | 10,261                                   | 27,382           | 30,000  | 30,000            | 30,000                              | 30,000            | 30,000  | 30,000            |
|   |                      | 44120 - STATE-OHV GRANT RD MAINT  | 0  | 73,469           | 154,888   | 154,888           | 154,888                             | 154,888           | 154,888   | 154,888           |
|   |                      | 44210 - STATE-AID FOR DISASTER    | 236,341                                  | 106,971          | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44228 - STATE- PROP 50            | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44276 - STATE - TIRE GRANT        | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44290 - STATE-OTHER               | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44353 - STATE SR25                | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44353P - STATE SR25               | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44354 - STATE-TEA21 RSTP          | 238,395                                  | 238,395          | 238,395   | 238,395           | 238,395                             | 238,395           | 238,395   | 238,395           |
|   |                      | 44354P - STATE- TEA21 RSTP        | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44355 - STATE - TEA APPRT EXCHNG  | 100,000                                  | 100,000          | 100,000   | 100,000           | 100,000                             | 100,000           | 100,000   | 100,000           |
|   |                      | 44355P - STATE- TEA APPRT EXCHG   | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44382 - STATE- PROP 1B            | 2,663,747                                | 2,579,303        | 2,878,317   | 2,878,317         | 2,878,317                           | 2,878,317         | 2,878,317   | 2,878,317         |
|   |                      | 44394 - PROP 42 LOCAL STRT& ROAD  | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44408 - FEDERAL STIMULUS (ARRA)   | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44415 - FEDERAL - OTHER           | 68,976                                   | 219,186          | 400,000   | 400,000           | 400,000                             | 400,000           | 400,000   | 400,000           |
|   |                      | 44417 - FEDERAL RIP/STIP          | 17,935                                   | 90,150           | 50,000  | 50,000            | 50,000                              | 50,000            | 50,000  | 50,000            |
|   |                      | 44428 - FED - HBRR BRIDGE         | 607,364                                  | 162,505          | 4,500,000   | 4,500,000         | 4,500,000                           | 4,500,000         | 4,500,000   | 4,500,000         |
|   |                      | 44428P - FED -HBRR BRIDGE         | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44429 - FED- HR3                  | 227,968                                  | 151,352          | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44429P - FED-HR3                  | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44508 - ST-DIESEL TX/OIL RECYL    | 12,075                                   | 13,531           | 5,000   | 5,000             | 5,000                               | 5,000             | 5,000   | 5,000             |
|   |                      | 44508P - ST-DIESEL TX/OIL RECYL   | 388                                      | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
|   |                      | 44512 - HR 2389                   | 1,441,141                                | 1,475,370        | 1,500,000   | 1,500,000         | 1,500,000                           | 1,500,000         | 1,500,000   | 1,500,000         |
|   |                      | 44512P - HR 2389                  | 0  | 0                | 0   | 0                 | 0                                   | 0                 | 0   | 0                 |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                      |                                   | <b>8,404,382</b>                         | <b>8,131,420</b> | <b>14,533,113</b>   | <b>14,533,113</b> | <b>14,533,113</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                                   | 0                 | 0   | 0                 |
|   |                      | 45004 - FUEL FACILITY OTHER REV.  | 107,693                                  | 112,490          | 125,000   | 125,000           | 125,000                             | 125,000           | 125,000   | 125,000           |
|   |                      | 45009 - LDR FEES & CHARGES        | 5,954                                    | 5,229            | 6,500   | 6,500             | 6,500                               | 6,500             | 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           |                  | 2023-24           |                   | 2024-25           |                   | Adopted by the<br>Board of<br>Supervisors<br>7 |
|--|-----------------------------------|-----------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|--|
|  |                                   |                                   | Actual<br>4       | Estimated<br>5   | Actual<br>6       | Recommended<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                 | 0                 | 0                 | 0  |
|  |                                   | 45138 - RESTITUTION               | 350               | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 45260 - ROAD & STREET SERVICE     | 0                 | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 45261 - TRANSP.& ENCROAC. PERMITS | 11,183            | 7,289            | 12,000            | 12,000            | 12,000            | 12,000            | 12,000   |
|  |                                   | 45261P - TRANSP & ENCROAC PERMITS | 60                | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 45301 - TIPPING FEE               | 0                 | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 45301P - TIPPING FEE              | 0                 | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 45308 - OUTSIDE SERVICE REIM.     | 3,436             | 16,382           | 5,000             | 5,000             | 5,000             | 5,000             | 5,000  |
|  |                                   | 45308P - OUTSIDE SERVICE REIM.    | 1,150             | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 45442 - INTER-CO CHRGS SVC        | 533,141           | 679,398          | 500,000           | 500,000           | 500,000           | 500,000           | 500,000  |
|  |                                   | 45442P - INTER-CO SVC PRIOR YR    | 0                 | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>       |                                   |                                   | <b>662,967</b>    | <b>820,788</b>   | <b>648,500</b>    | <b>648,500</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                 | 0                 | 0  |
|  |                                   | 46082 - SALE OF SURPLUS PROP      | 573               | 2,156            | 5,000             | 5,000             | 5,000             | 5,000             | 5,000  |
|  |                                   | 46251 - REIMBURSEMENTS/REFUNDS    | 522               | 74,561           | 5,000             | 5,000             | 5,000             | 5,000             | 5,000  |
|  |                                   | 46251P - REIMB/REFUNDS/PRIOR      | 0                 | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 46253 - REIMB - CO DISASTR RESPON | 9,458             | 0                | 0                 | 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>10,000</b>     | <b>10,000</b>                                  |
| <b>48 - TRANSFER</b>                         |                                   |                                   |                   |                  |                   |                   |                   |                   |  |
|  |                                   | 48000 - TRANSFER-IN               | 257,671           | 204,534          | 100,000           | 100,000           | 100,000           | 100,000           | 100,000  |
|  |                                   | 48001 - TRANSFER-IN1              | 0                 | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 48005 - TRANSFER-IN5              | 0                 | 0                | 123,261           | 123,261           | 123,261           | 123,261           | 123,261  |
|  |                                   | 48007 - TSF-IN CRF REIMB          | 0                 | 0                | 75,000            | 75,000            | 75,000            | 75,000            | 75,000   |
|  |                                   | 48021 - TRF IN - ARPA FUNDS       | 253,000           | 0                | 0                 | 0                 | 0                 | 0                 | 0  |
|  |                                   | 48100 - TRF IN DIASTER            | 406,322           | 0                | 50,000            | 50,000            | 50,000            | 50,000            | 50,000   |
| <b>Total 48 - TRANSFER</b>                   |                                   |                                   | <b>916,993</b>    | <b>204,534</b>   | <b>348,261</b>    | <b>348,261</b>    | <b>348,261</b>    | <b>348,261</b>    | <b>348,261</b>                                 |
| <b>Total 0002 - ROAD FINANCING SOURCES</b>   |                                   |                                   | <b>10,256,534</b> | <b>9,536,906</b> | <b>15,770,874</b> | <b>15,770,874</b> | <b>15,770,874</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             | 1,225            | (1,000)           | (1,000)           | (1,000)           | (1,000)           | (1,000)  |

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|--------------------------|-----------|-------------|----------------|
| Financing                | 2023-24   | 2024-25     | 2024-25        |
| Fund Name                | Actual    | Recommended | Adopted by the |
| Source Category          | Estimated | 2024-25     | Board of       |
| Financing Source Account | 5         | 6           | Supervisors    |
| 3                        | 4         | 5           | 7              |

Special Revenue Funds (continued)

42 - FINES PENALTIES (continued)

|                              |       |       |         |         |
|------------------------------|-------|-------|---------|---------|
| Total 42 - FINES & PENALTIES | 1,262 | 1,225 | (1,000) | (1,000) |
|------------------------------|-------|-------|---------|---------|

43 - USE OF MONEY PROPERTY

|                                 |       |       |     |     |
|---------------------------------|-------|-------|-----|-----|
| 43010 - INTEREST-INVESTED FUNDS | 6,171 | 8,285 | 750 | 750 |
| 43998 - UNREALIZED GAINS/LOSSES | 1,422 | 0     | 0   | 0   |

Total 43 - USE OF MONEY & PROPERTY

|  |       |       |     |     |
|--|-------|-------|-----|-----|
|  | 7,593 | 8,285 | 750 | 750 |
|--|-------|-------|-----|-----|

44 - STATE FEDERAL AID

|                               |       |       |   |   |
|-------------------------------|-------|-------|---|---|
| 44440 - FEDERAL-IN LIEU TAXES | 1,903 | 1,903 | 0 | 0 |
| 44490 - FEDERAL-GRAZING FEES  | 222   | 0     | 0 | 0 |

Total 44 - STATE & FEDERAL AID

|  |       |       |   |   |
|--|-------|-------|---|---|
|  | 2,125 | 1,903 | 0 | 0 |
|--|-------|-------|---|---|

46 - OTHER REVENUE

|                                  |         |   |        |        |
|----------------------------------|---------|---|--------|--------|
| 46060 - OTHER-MISCELLANEOUS      | 0       | 0 | 0      | 0      |
| 46239 - DONATIONS                | 0       | 0 | 0      | 0      |
| 46611 - REVENUE FROM SETTLEMENTS | 0       | 0 | 0      | 0      |
| 46612 - PGE SETTLEMENT-REVENUE   | 140,000 | 0 | 50,000 | 50,000 |

Total 46 - OTHER REVENUE

|  |         |   |        |        |
|--|---------|---|--------|--------|
|  | 140,000 | 0 | 50,000 | 50,000 |
|--|---------|---|--------|--------|

0004 - CHILD ABUSE PREVENTION

43 - USE OF MONEY PROPERTY

|                                 |       |       |       |       |
|---------------------------------|-------|-------|-------|-------|
| 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     |

Total 43 - USE OF MONEY & PROPERTY

|  |       |       |       |       |
|--|-------|-------|-------|-------|
|  | 5,408 | 4,863 | 1,300 | 1,300 |
|--|-------|-------|-------|-------|

44 - STATE FEDERAL AID

|                          |   |   |   |   |
|--------------------------|---|---|---|---|
| 44520 - FEDL-OTHER & FAA | 0 | 0 | 0 | 0 |
|--------------------------|---|---|---|---|

Total 44 - STATE & FEDERAL AID

|  |   |   |   |   |
|--|---|---|---|---|
|  | 0 | 0 | 0 | 0 |
|--|---|---|---|---|

45 - CHARGES FOR SERVICES

|                               |       |       |       |       |
|-------------------------------|-------|-------|-------|-------|
| 45064 - CHILDREN'S TRUST FEES | 2,335 | 2,634 | 2,500 | 2,500 |
|-------------------------------|-------|-------|-------|-------|

Total 45 - CHARGES FOR SERVICES

|  |       |       |       |       |
|--|-------|-------|-------|-------|
|  | 2,335 | 2,634 | 2,500 | 2,500 |
|--|-------|-------|-------|-------|

46 - OTHER REVENUE

|                              |   |   |   |   |
|------------------------------|---|---|---|---|
| 46058 - REIMB FOR CAPIT EXP  | 0 | 0 | 0 | 0 |
| 46070 - CNTRB FR OTHR AGENCY | 0 | 0 | 0 | 0 |

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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 checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>5 |   | 2024-25<br>2024-25<br>Recommended<br>6 |                | Adopted by the<br>Board of<br>Supervisors<br>7 |
|--|-----------------------------------|---------------------------------|------------------------|---|---|---|--|----------------|--|
|  |                                   |                                 | 2022-23<br>Actual<br>4 | 2023-24<br>Actual <input checked="" type="checkbox"/> Estimated <input 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>46 - OTHER REVENUE (continued)</b>                        |                                   |                                 |                        |   |   |   |  |                |  |
|  |                                   | 46251 - REIMBURSEMENTS/REFUNDS  | 255                    | 0   | 0   | 0   | 0                                      | 0              | 0  |
|  |                                   | 46500 - CONTRIBS. FROM PUBLIC   | 27,983                 | 20,280  | 1,800   | 1,800   | 1,800                                  | 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>1,800</b>                           | <b>1,800</b>   | <b>1,800</b>                                   |
| <b>48 - TRANSFER</b>   |                                   |                                 |                        |   |   |   |  |                |  |
|  |                                   | 48000 - TRANSFER-IN             | 0                      | 0   | 0   | 0   | 0                                      | 0              | 0  |
|  |                                   | 48520 - TRN - CBCAP FROM SS     | 17,574                 | 17,701  | 20,000  | 20,000  | 20,000                                 | 20,000         | 20,000   |
| <b>Total 48 - TRANSFER</b>                                   |                                   |                                 | <b>17,574</b>          | <b>17,701</b>   | <b>20,000</b>   | <b>20,000</b>   | <b>20,000</b>                          | <b>20,000</b>  | <b>20,000</b>                                  |
| <b>Total 0004 - CHILD ABUSE PREVENTION FINANCING SOURCES</b> |                                   |                                 | <b>53,555</b>          | <b>45,478</b>   | <b>25,600</b>   | <b>25,600</b>   | <b>25,600</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   | 2,000                                  | 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>2,000</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   | 100                                    | 100            | 100  |
|  |                                   | 43016 - INTEREST INCOME         | 0                      | 0   | 0   | 0   | 0                                      | 0              | 0  |
|  |                                   | 43071 - CARNIVAL                | 0                      | 0   | 0   | 0   | 0                                      | 0              | 0  |
|  |                                   | 43072 - CARNIVAL PRE-SALE       | 30,340                 | 43,820  | 42,000  | 42,000  | 42,000                                 | 42,000         | 42,000   |
|  |                                   | 43073 - FOOD CONCESSIONS        | 26,793                 | 28,734  | 28,000  | 28,000  | 28,000                                 | 28,000         | 28,000   |
|  |                                   | 43074 - NON-FOOD CONCESSIONS    | 10,500                 | 12,212  | 11,000  | 11,000  | 11,000                                 | 11,000         | 11,000   |
|  |                                   | 43091 - RENTAL OF BUILDINGS     | 22,419                 | 11,002  | 6,000   | 6,000   | 6,000                                  | 6,000          | 6,000  |
|  |                                   | 43092 - GROUNDS RENTAL          | 100,364                | 62,221  | 130,000   | 130,000   | 130,000                                | 130,000        | 130,000  |
|  |                                   | 43096 - RENTAL -STALL           | 0                      | 30  | 0   | 0   | 0                                      | 0              | 0  |
|  |                                   | 43099 - RENTAL-GRANDSTAND       | 6,895                  | 4,050   | 9,000   | 9,000   | 9,000                                  | 9,000          | 9,000  |
|  |                                   | 43608 - RENTAL-STORAGE          | 15,735                 | 20,877  | 17,000  | 17,000  | 17,000                                 | 17,000         | 17,000   |
|  |                                   | 43998 - UNREALIZED GAINS/LOSSES | 6,394                  | 0   | 0   | 0   | 0                                      | 0              | 0  |
|  |                                   | 45034 - RENTAL-FESTIVAL         | 0                      | 0   | 9,000   | 9,000   | 9,000                                  | 9,000          | 9,000  |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>                |                                   |                                 | <b>227,818</b>         | <b>186,274</b>  | <b>252,100</b>  | <b>252,100</b>  | <b>252,100</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  | 48,428                                 | 48,428         | 48,428   |
|  |                                   | 44290 - STATE-OTHER             | 66,932                 | 0   | 0   | 0   | 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>48,428</b>                          | <b>48,428</b>  | <b>48,428</b>                                  |

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| Financing<br>Fund Name<br>1                       | Source Categor.<br>2 | Financing Source Account<br>3     | 2022-23<br>Actual<br>4 |                | 2023-24<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>5 |                | 2024-25<br>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>45 - CHARGES FOR SERVICES</b>                  |                      |                                   |                        |                |   |                |  |                |   |                |
|   |                      | 45034 - RENTAL-FESTIVAL           | 6,046                  | 9,133          | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                      | 45078 - CAMPING FEES              | 16,320                 | 6,405          | 5,500   | 5,500          | 5,500                                  | 5,500          | 5,500   | 5,500          |
|   |                      | 45138 - RESTITUTION               | 528                    | 133            | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                      | 45250 - SERVICE CHARGES           | 0                      | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                      | 45601 - FAIR ADMISSION            | 24,034                 | 13,279         | 13,000  | 13,000         | 13,000                                 | 13,000         | 13,000  | 13,000         |
|   |                      | 45602 - FAIR ADMISSION-DISCOUNT   | 8,133                  | 16,443         | 16,000  | 16,000         | 16,000                                 | 16,000         | 16,000  | 16,000         |
|   |                      | 45610 - ENTRY FEES/EXHIBIT        | 2,858                  | 4,265          | 4,000   | 4,000          | 4,000                                  | 4,000          | 4,000   | 4,000          |
|   |                      | 45621 - ENTRY FEES/SHOW           | 3,995                  | 2,973          | 3,000   | 3,000          | 3,000                                  | 3,000          | 3,000   | 3,000          |
|   |                      | 45622 - STALL FEES                | 2,002                  | 2,120          | 2,200   | 2,200          | 2,200                                  | 2,200          | 2,200   | 2,200          |
|   |                      | 45632 - BULL RIDE/RODEO           | 0                      | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                      | 45633 - SATURDAY SHOW             | 4,692                  | 4,320          | 1,000   | 1,000          | 1,000                                  | 1,000          | 1,000   | 1,000          |
|   |                      | 45635 - FAIR ATTRACTION           | 0                      | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
| <b>Total 45 - CHARGES FOR SERVICES</b>            |                      |                                   | <b>68,608</b>          | <b>59,071</b>  | <b>44,700</b>   | <b>44,700</b>  | <b>44,700</b>                          | <b>44,700</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          | 5,000                                  | 5,000          | 5,000   | 5,000          |
|   |                      | 46239 - DONATIONS                 | 932                    | 960            | 2,000   | 2,000          | 2,000                                  | 2,000          | 2,000   | 2,000          |
|   |                      | 46251 - REIMBURSEMENTS/REFUNDS    | 3,255                  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                      | 46253 - REIMB - CO DISASTR RESPON | 0                      | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                      | 46281 - PARKING                   | 0                      | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                      | 46604 - EXHIBIT GUIDE REVENUE     | 0                      | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                      | 46605 - CAMPING FAIR              | 2,600                  | 1,130          | 11,000  | 11,000         | 11,000                                 | 11,000         | 11,000  | 11,000         |
|   |                      | 46606 - SPONSORSHIPS              | 500                    | 0              | 4,000   | 4,000          | 4,000                                  | 4,000          | 4,000   | 4,000          |
|   |                      | 46607 - OTHER MISCELLANEOUS       | 1,123                  | 3,246          | 2,000   | 2,000          | 2,000                                  | 2,000          | 2,000   | 2,000          |
| <b>Total 46 - OTHER REVENUE</b>                   |                      |                                   | <b>13,410</b>          | <b>10,336</b>  | <b>24,000</b>   | <b>24,000</b>  | <b>24,000</b>                          | <b>24,000</b>  | <b>24,000</b>   | <b>24,000</b>  |
| <b>48 - TRANSFER</b>                              |                      |                                   |                        |                |   |                |  |                |   |                |
|   |                      | 48000 - TRANSFER-IN               | 12,893                 | 4,999          | 598,999   | 598,999        | 598,999                                | 598,999        | 598,999   | 598,999        |
|   |                      | 48005 - TRANSFER-IN5              | 0                      | 0              | 13,081  | 13,081         | 13,081                                 | 13,081         | 13,081  | 13,081         |
|   |                      | 48211 - CONTRI TRANS FR CO GEN    | 0                      | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
| <b>Total 48 - TRANSFER</b>                        |                      |                                   | <b>12,893</b>          | <b>4,999</b>   | <b>612,080</b>  | <b>612,080</b> | <b>612,080</b>                         | <b>612,080</b> | <b>612,080</b>  | <b>612,080</b> |
| <b>Total 0005 - COUNTY FAIR FINANCING SOURCES</b> |                      |                                   | <b>453,375</b>         | <b>379,467</b> | <b>983,308</b>  | <b>983,308</b> | <b>983,308</b>                         | <b>983,308</b> | <b>983,308</b>  | <b>983,308</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<br>Actual<br>5 |             | 2024-25<br>Recommended<br>6 | Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|-----------------------------------|------------------------|------------------------|-------------|-----------------------------|--|
|   |                                   |                                   |                        | Estimated              | Recommended |                             |  |
| <b>Special Revenue Funds (continued)</b>      |                                   |                                   |                        |                        |             |                             |  |
| <b>0009 - AUD- CO LOCAL REV 2011</b>          |                                   |                                   |                        |                        |             |                             |  |
| <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     | 573,063                | 415,551                | 0           | 0                           | 0  |
|   |                                   | 44705 - ST-DA 1/2 AB118 SUBACCT   | 0                      | 0                      | 0           | 0                           | 0  |
|   |                                   | 44705A - ST-DA 1/2 1020 SUBACCT   | 20,006                 | 18,021                 | 0           | 0                           | 0  |
|   |                                   | 44706 - ST-PD 1/2 AB118 SUBACCT   | 0                      | 0                      | 0           | 0                           | 0  |
|   |                                   | 44706A - ST-PD 1/2 1020 SUBACCT   | 21,246                 | 18,020                 | 0           | 0                           | 0  |
|   |                                   | 44709 - ST-PROB JJA YTH OFFNDR    | 0                      | 0                      | 0           | 0                           | 0  |
|   |                                   | 44709A - ST-PROB YTH OFFDR BGSA   | 137,058                | 114,140                | 0           | 0                           | 0  |
|   |                                   | 44710 - ST-PROB JJA JUV RNTRY     | 0                      | 0                      | 0           | 0                           | 0  |
|   |                                   | 44710A - ST-PROB JUV RNTRY GSA    | 0                      | 0                      | 0           | 0                           | 0  |
|   |                                   | 44711 - ST MH-BEHAV HLTH SUB      | 0                      | 0                      | 0           | 0                           | 0  |
|   |                                   | 44711A - ST MH-BEHAV HLTH SUB     | 1,576,334              | 1,625,085              | 0           | 0                           | 0  |
|   |                                   | 44712 - ST-MH AB118 SUBACCT       | 0                      | 0                      | 0           | 0                           | 0  |
|   |                                   | 44712A - ST-MH AB 118 SUBACCT     | 880,268                | 842,709                | 0           | 0                           | 0  |
|   |                                   | 44713 - ST-MH BEHAV HLTH SUBACCT  | 0                      | 0                      | 0           | 0                           | 0  |
|   |                                   | 44713A - DO NOT 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      | 393,899                | 500,000                | 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 | (24,393)               | 0                      | 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  |

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2024-25  
Adopted by the  
Board of  
Supervisors

2024-25  
Recommended

2023-24  
Actual  Estimated

2022-23  
Actual

2022-23  
Actual

2023-24  
Actual

2024-25  
Recommended

2024-25  
Adopted by the  
Board of  
Supervisors

Financing  
Fund Name Source Category Financing Source Account

1 2 3

**Special Revenue Funds (continued)**

**44 - STATE FEDERAL AID (continued)**

|                                    |           |           |   |   |   |
|------------------------------------|-----------|-----------|---|---|---|
| 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 |
| 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   | 405,988   | 0 | 0 | 0 |
| 44781 - ST-SS PROT SVC SUBACCT     | 0         | 0         | 0 | 0 | 0 |
| 44781A - ST-SS PROT SVC SUBACCT    | 3,224,082 | 3,307,422 | 0 | 0 | 0 |
| 44782 - ST-FAMILY SPT SUBACT       | 0         | 0         | 0 | 0 | 0 |
| 44782A - ST-FAMILY SPT SUBACT      | 3,519,544 | 2,921,911 | 0 | 0 | 0 |

**Total 44 - STATE & FEDERAL AID 10,836,541 10,198,333**

**Total 0009 - AUD- CO LOCAL REV 2011 FINANCING SOURCES 10,851,107 10,198,333**

**0011 - TITLE III**

**43 - USE OF MONEY PROPERTY**

|                                 |        |   |   |   |   |
|---------------------------------|--------|---|---|---|---|
| 43010 - INTEREST-INVESTED FUNDS | 0      | 0 | 0 | 0 | 0 |
| 43998 - UNREALIZED GAINS/LOSSES | 10,907 | 0 | 0 | 0 | 0 |

**Total 43 - USE OF MONEY & PROPERTY 10,907 0**

**44 - STATE FEDERAL AID**

|                 |         |         |         |         |         |
|-----------------|---------|---------|---------|---------|---------|
| 44512 - HR 2389 | 237,364 | 258,980 | 251,721 | 251,721 | 251,721 |
|-----------------|---------|---------|---------|---------|---------|

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2023-24  
Actual  2024-25  
Estimated  Recommended

Financing  
Source Category: Financing Source Account

2022-23  
Actual

2024-25  
Recommended

2024-25  
Adopted by the  
Board of  
Supervisors

| Fund Name                                 | 1 | 2 | 3 | 4              | 5              | 6              | 7              |
|---|---|---|---|----------------|----------------|----------------|----------------|
| Special Revenue Funds (continued)         |   |   |   |                |                |                |                |
| 44 - STATE FEDERAL AID (continued)        |   |   |   |                |                |                |                |
| <b>48 - TRANSFER</b>                      |   |   |   |                |                |                |                |
| 48000 - TRANSFER-IN                       |   |   |   | 0              | 0              | 0              | 0              |
| 48211 - CONTRI TRANS FR CO GEN            |   |   |   | 0              | 0              | 0              | 0              |
| <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              |  |  |  | 2,046,933        | 2,305,301        | 2,200,000        | 2,200,000        |
| 44090 - STATE-PUBLIC ASST.PROGRAM         |  |  |  | 406,754          | 618,583          | 600,000          | 600,000          |
| 44091 - STATE ARC ASSISTANCE              |  |  |  | 29,246           | 12,399           | 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           | 38,080           | 30,000           | 30,000           |
| 44400 - FEDL-WELFARE PUB. ADMIN.          |  |  |  | 1,163,408        | 1,157,457        | 157,462          | 157,462          |
| 44430 - FEDL-PUBLIC ASST.PROGRAM          |  |  |  | 843,262          | 776,389          | 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>4,544,261</b> | <b>4,936,820</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 | 16,825 | 20,000 | 20,000 |
| 46210 - REPAYMENT OF AID          |  |  |  | 48,768 | 67,567 | 55,000 | 55,000 |

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|                             |                      |                               |                        |  |                             |   |
|-----------------------------|----------------------|-------------------------------|------------------------|--|-----------------------------|---|
| Financing<br>Fund Name<br>1 | Source Category<br>2 | Financing Source Account<br>3 | 2022-23<br>Actual<br>4 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>5 | 2024-25<br>Recommended<br>6 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>7 |
|-----------------------------|----------------------|-------------------------------|------------------------|--|-----------------------------|---|

**Special Revenue Funds (continued)**

**46 - OTHER REVENUE (continued)**

|                                   |       |        |       |       |  |
|-----------------------------------|-------|--------|-------|-------|--|
| 46251 - REIMBURSEMENTS/REFUNDS    | 248   | 13,122 | 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     |  |

**Total 46 - OTHER REVENUE**

**66,213      99,411      80,500      80,500**

**48 - TRANSFER**

|                                  |            |           |           |           |  |
|----------------------------------|------------|-----------|-----------|-----------|--|
| 48000 - TRANSFER-IN              | 18,000,000 | 3,000,000 | 3,000,000 | 8,000,000 |  |
| 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         |  |

**Total 48 - TRANSFER**

**18,000,000      3,000,000      3,570,000      8,570,000**

**Total 0013 - DEPT. SOCIAL SERVICES FINANCING SOURCES**

**22,775,308      8,036,231      11,437,962      16,437,962**

**0013 0013P - REALIGN - PROT SERVICES**

**43 - USE OF MONEY PROPERTY**

43010 - INTEREST-INVESTED FUNDS

|         |         |         |         |
|---------|---------|---------|---------|
| 206,654 | 248,483 | 220,000 | 220,000 |
|---------|---------|---------|---------|

**Total 43 - USE OF MONEY & PROPERTY**

**206,654      248,483      220,000      220,000**

**48 - TRANSFER**

|                                     |           |           |           |           |
|-------------------------------------|-----------|-----------|-----------|-----------|
| 48000 - TRANSFER-IN                 | 0         | 0         | 0         | 0         |
| 48143 - TSFR-CARES REALIGN BACKFILL | 0         | 0         | 0         | 0         |
| 48781 - TR-SS-PROTECTIVE SVC        | 2,026,544 | 3,088,481 | 2,500,000 | 2,500,000 |

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2024-25

Adopted by the  
Board of  
Supervisors

2023-24  
Actual  Estimated  Recommended

2022-23  
Actual

2024-25  
Recommended

2024-25  
Adopted by the  
Board of  
Supervisors

Financing  
Source Category

Financing Source Account

Fund Name

Special Revenue Funds (continued)

48 - TRANSFER (continued)

Total 48 - TRANSFER 2,026,544 3,088,481 2,500,000 2,500,000

13 0013P - REALIGN - PROT SERVICES FINANCING SOURCES 2,233,198 3,336,964 2,720,000 2,720,000

0013 0013R - SS - REALIGNMENT

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS 425,216 291,152 430,000 430,000

Total 43 - USE OF MONEY & PROPERTY 425,216 291,152 430,000 430,000

44 - STATE FEDERAL AID

44142 - ST.-AID HLTH REALIGN. REV 0 0 0 0

Total 44 - STATE & FEDERAL AID 0 0 0 0

48 - TRANSFER

48000 - TRANSFER-IN 0 0 0 0

48143 - TSFR-CARES REALIGN BACKFILL 0 0 0 0

48720 - TRN-SS ADULT PROTECT SVC 1,461,548 2,514,427 1,500,000 1,500,000

48725 - TRN-SS ADULT FOSTER CARE 286,131 285,058 300,000 300,000

48780 - TRN-SS CAL WORKS MOE 350,010 447,532 400,000 400,000

48782 - TRN-FAMILY SPT SUBACT 422,117 596,391 500,000 500,000

Total 48 - TRANSFER 2,519,806 3,843,408 2,700,000 2,700,000

Total 0013 0013R - SS - REALIGNMENT FINANCING SOURCES 2,945,022 4,134,560 3,130,000 3,130,000

0014 - MENTAL HEALTH

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS 100,437 120,334 80,000 80,300

43998 - UNREALIZED GAINS/LOSSES 62,935 0 0 0

Total 43 - USE OF MONEY & PROPERTY 163,372 120,334 80,000 80,300

44 - STATE FEDERAL AID

44044 - STATE-VEH LIC FEES 14,130 14,130 125,000 50,000

44142 - ST.-AID HLTH REALIGN. REV 484,223 44,919 41,941 41,941

44290 - STATE-OTHER 867,700 177,050 557,189 937,189

44295 - STATE-MENTAL HEALTH 2,333,144 539,303 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 |                | 2023-24<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> |                  | 2024-25<br>Recommended |          | Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|-------------------------------------|-------------------|----------------|--|------------------|------------------------|----------|--|
|   |                                   |                                     | 4                 | 5              | 6  | 6                |                        |          |  |
| <b>Special Revenue Funds (continued)</b>  |                                   |                                     |                   |                |  |                  |                        |          |  |
| <b>44 - STATE FEDERAL AID (continued)</b> |                                   |                                     |                   |                |  |                  |                        |          |  |
|   |                                   | 44515 - FED-MENTAL HEALTH           | 0                 | 121,182        | 0  | 0                | 0                      | 200,000  |  |
|   |                                   | 48296 - ST-MHEPSDTSV TI             | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 48297 - ST-MH-HFP SV TI             | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 48298 - ST-MH KATIE A SV TI         | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 48515 - FED-MENTAL HLTH TI          | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                     | <b>3,646,927</b>  | <b>896,584</b> | <b>3,474,130</b>   | <b>3,474,130</b> | <b>3,979,130</b>       |          |  |
| <b>45 - CHARGES FOR SERVICES</b>          |                                   |                                     |                   |                |  |                  |                        |          |  |
|   |                                   | 45083 - COPY/CERT COPY/POSTAGE      | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 45143 - MISC HLTH CONTRACTS         | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 45150 - MENTAL HEALTH-PATIENT FEE   | 30,665            | 37,642         | 20,000   | 20,000           | 30,000                 |          |  |
|   |                                   | 45156 - M.H. OUT OF COUNTY MATCH    | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 45200 - OTHR SVC OR SVC TO CRTS     | 0                 | 0              | 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>30,000</b>          |          |  |
| <b>46 - OTHER REVENUE</b>                 |                                   |                                     |                   |                |  |                  |                        |          |  |
|   |                                   | 46070 - CNTRB FR OTHR AGENCY        | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS      | 260               | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 46253 - REIMB - CO DISASTR RESPON   | 33                | 0              | 0  | 0                | 0                      | 0        |  |
| <b>Total 46 - OTHER REVENUE</b>           |                                   |                                     | <b>293</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                      | 0        |  |
|   |                                   | 48001 - TRANSFER-IN1                | 0                 | 202,726        | 203,700  | 203,700          | 330,000                |          |  |
|   |                                   | 48002 - TRANSFER-IN2                | 0                 | 12,151         | 25,000   | 25,000           | 78,800                 |          |  |
|   |                                   | 48003 - TRANSFER-IN3                | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 48004 - TRANSFER-IN4                | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 48005 - TRANSFER-IN5                | 0                 | 402            | 9,322  | 9,322            | 45,000                 |          |  |
|   |                                   | 48006 - TRANSFER-IN6                | 11,822            | 22,013         | 20,412   | 20,412           | 20,412                 |          |  |
|   |                                   | 48007 - TSF-IN CRF REIMB            | 0                 | 0              | 21,247   | 21,247           | 33,000                 |          |  |
|   |                                   | 48008 - TRANSFER-IN8                | 0                 | 0              | 95,000   | 95,000           | 95,000                 |          |  |
|   |                                   | 48009 - TRAN IN/OUT                 | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 48100 - TRF IN DIASTER              | 0                 | 0              | 0  | 0                | 0                      | 0        |  |
|   |                                   | 48143 - TSFR-CARES REALIGN BACKFILL | 0                 | 0              | 0  | 0                | 0                      | 0        |  |

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| Financing<br>Fund Name<br>1<br>2<br>3               | Source Category<br>4 | Financing Source Account<br>5 | 2023-24          |                  | 2024-25          |                  | Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|----------------------|-------------------------------|------------------|------------------|------------------|------------------|--|
|   |                      |                               | Actual<br>6      | Estimated<br>7   | Actual<br>8      | Recommended<br>9 |  |
| <b>Special Revenue Funds (continued)</b>            |                      |                               |                  |                  |                  |                  |  |
| <b>48 - TRANSFER (continued)</b>                    |                      |                               |                  |                  |                  |                  |  |
| 48211 - CONTRI TRANS FR CO GEN                      | 0                    |                               | 0                | 7,672            | 7,672            | 7,672            |  |
| 48296 - ST-MHEPSTSV TI                              | 645,332              |                               | 728,244          | 289,045          | 440,000          | 440,000          |  |
| 48297 - ST-MH-HFP SV TI                             | 77,395               |                               | 80,916           | 40,000           | 45,000           | 45,000           |  |
| 48298 - ST-MH KATIE A SV TI                         | 128,619              |                               | 80,916           | 40,000           | 45,000           | 45,000           |  |
| 48515 - FED-MENTAL HLTH TI                          | 696,555              |                               | 728,244          | 407,639          | 440,000          | 440,000          |  |
| 48712 - TRN-MH AB118 SUBACCT                        | 825,187              |                               | 861,567          | 875,000          | 875,000          | 875,000          |  |
| <b>Total 48 - TRANSFER</b>                          | <b>2,384,910</b>     |                               | <b>2,717,179</b> | <b>2,034,037</b> | <b>2,454,884</b> | <b>2,454,884</b> |  |
| <b>0014 0014A - MENTAL HEALTH FINANCING SOURCES</b> | <b>6,226,167</b>     |                               | <b>3,771,739</b> | <b>5,608,167</b> | <b>6,544,314</b> | <b>6,544,314</b> |  |
| <b>43 - USE OF MONEY PROPERTY</b>                   |                      |                               |                  |                  |                  |                  |  |
| 43010 - INTEREST-INVESTED FUNDS                     | 73,832               |                               | 111,169          | 70,000           | 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>70,000</b>    |  |
| <b>44 - STATE FEDERAL AID</b>                       |                      |                               |                  |                  |                  |                  |  |
| 44027 - STATE GRANT                                 | 0                    |                               | 0                | 0                | 0                | 0                |  |
| 44290 - STATE-OTHER                                 | 1,941,078            |                               | 2,869,769        | 2,600,000        | 2,600,000        | 2,600,000        |  |
| 44295 - STATE-MENTAL HEALTH                         | 0                    |                               | 0                | 0                | 0                | 0                |  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>           | <b>1,941,078</b>     |                               | <b>2,869,769</b> | <b>2,600,000</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                | 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>48 - TRANSFER</b>                                |                      |                               |                  |                  |                  |                  |  |
| 48000 - TRANSFER-IN                                 | 134,686              |                               | 0                | 0                | 0                | 0                |  |
| 48001 - TRANSFER FR OTHER AGENCY                    | 0                    |                               | 0                | 150,000          | 150,000          | 150,000          |  |
| 48002 - TRANSFER-IN1                                | 0                    |                               | 0                | 0                | 0                | 0                |  |
| 48003 - TRANSFER-IN2                                | 0                    |                               | 0                | 0                | 0                | 0                |  |
| 48007 - TSF-IN CRF REIMB                            | 0                    |                               | 0                | 0                | 0                | 0                |  |
| 48009 - TRAN IN/OUT                                 | 0                    |                               | 0                | 0                | 0                | 0                |  |
| 49003 - PROCEEDS FROM LEASES                        | 0                    |                               | 0                | 0                | 0                | 0                |  |
| <b>Total 48 - TRANSFER</b>                          | <b>134,686</b>       |                               | <b>0</b>         | <b>150,000</b>   | <b>150,000</b>   | <b>150,000</b>   |  |

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|                           |         |           |             |
|---------------------------|---------|-----------|-------------|
| Financing                 | 2023-24 | 2024-25   | 2024-25     |
| Fund Name                 | Actual  | Estimated | Recommended |
| 1                         | 4       | 5         | 6           |
| 2                         |         |           | 7           |
| 3                         |         |           |             |
| Financing Source Category | Actual  | Estimated | Recommended |
| 2                         |         |           |             |
| 3                         |         |           |             |
| Financing Source Account  | 4       | 5         | 6           |
| 2024-25                   |         |           |             |
| Adopted by the            |         |           | Board of    |
| Supervisors               |         |           |             |

Special Revenue Funds (continued)

|  |              |              |               |               |
|--|--------------|--------------|---------------|---------------|
| 0014 0014A - MENTAL HLTH MHSA FINANCING SOURCES          | 2,149,596    | 2,980,938    | 2,820,000     | 2,820,000     |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL                   |              |              |               |               |
| 43 - USE OF MONEY PROPERTY                               |              |              |               |               |
| 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>    |
| 44 - STATE FEDERAL AID                                   |              |              |               |               |
| 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>      |
| 46 - OTHER REVENUE                                       |              |              |               |               |
| 46253 - REIMB - CO DISASTR RESPON                        | 1,203        | 0            | 0             | 0             |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>1,203</b> | <b>0</b>     | <b>0</b>      | <b>0</b>      |
| 48 - TRANSFER  |              |              |               |               |
| 48000 - TRANSFER-IN                                      | 0            | 0            | 78,058        | 81,456        |
| 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>81,456</b> |
| 0014 0014C - CAL-WORKS M.H. A.D.                         |              |              |               |               |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL FINANCING SOURCES | 833          | (852)        | 78,358        | 81,756        |
| 43 - USE OF MONEY PROPERTY                               |              |              |               |               |
| 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>      |
| 44 - STATE FEDERAL AID                                   |              |              |               |               |
| 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>      |
| 45 - CHARGES FOR SERVICES                                |              |              |               |               |
| 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>      |
| 46 - OTHER REVENUE                                       |              |              |               |               |
| 46251 - REIMBURSEMENTS/REFUNDS                           | 0            | 0            | 0             | 0             |

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|           |         |             |                |
|-----------|---------|-------------|----------------|
| Financing | 2023-24 | 2024-25     | 2024-25        |
| Fund Name | Actual  | Recommended | Adopted by the |
| 1         | 4       | 5           | Board of       |
| 2         |         | 6           | Supervisors    |
| 3         |         | 7           |                |

Special Revenue Funds (continued)

46 - OTHER REVENUE (continued)

|                          |   |   |   |
|--------------------------|---|---|---|
| Total 46 - OTHER REVENUE | 0 | 0 | 0 |
|--------------------------|---|---|---|

48 - TRANSFER

48000 - TRANSFER-IN

|                     |   |   |   |
|---------------------|---|---|---|
| Total 48 - TRANSFER | 0 | 0 | 0 |
|---------------------|---|---|---|

0014 0014C - CAL-WORKS M.H. & A.D. FINANCING SOURCES

0014 0014H - SIERRA HOUSE BOARD CARE

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

|                                    |      |       |   |
|------------------------------------|------|-------|---|
| Total 43 - USE OF MONEY & PROPERTY | (60) | (460) | 0 |
|------------------------------------|------|-------|---|

45 - CHARGES FOR SERVICES

45150 - MENTAL HEALTH-PATIENT FEE

45298 - BRD & CARE- S.O.C.

|                                 |   |   |   |
|---------------------------------|---|---|---|
| Total 45 - CHARGES FOR SERVICES | 0 | 0 | 0 |
|---------------------------------|---|---|---|

48 - TRANSFER

48000 - TRANSFER-IN

48001 - TRANSFER-IN1

48004 - TRANSFER-IN4

|                     |   |   |   |
|---------------------|---|---|---|
| Total 48 - TRANSFER | 0 | 0 | 0 |
|---------------------|---|---|---|

0014 0014S - SAMHSA

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

|                                    |         |         |   |
|------------------------------------|---------|---------|---|
| Total 43 - USE OF MONEY & PROPERTY | (1,995) | (2,243) | 0 |
|------------------------------------|---------|---------|---|

44 - STATE FEDERAL AID

44295 - STATE-MENTAL HEALTH

44295P - STATE-MENTAL HLTH

44431 - FEDERAL - SAMHSA

44431P - FEDERAL -SAMHSA

|                                |         |         |         |
|--------------------------------|---------|---------|---------|
| Total 44 - STATE & FEDERAL AID | 182,155 | 178,018 | 311,097 |
|--------------------------------|---------|---------|---------|

45 - CHARGES FOR SERVICES

45150P - MNTL HTLH PATIENT -PRIOR

|                                 |   |   |   |
|---------------------------------|---|---|---|
| Total 45 - CHARGES FOR SERVICES | 0 | 0 | 0 |
|---------------------------------|---|---|---|

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2024-25

Adopted by the  
Board of  
Supervisors

2023-24  
Actual  Estimated  Recommended

2022-23  
Actual

2021-22  
Actual

2020-21  
Actual

2019-20  
Actual

2018-19  
Actual

2017-18  
Actual

2016-17  
Actual

2015-16  
Actual

Financing Source Category Financing Source Account

Special Revenue Funds (continued)

45 - CHARGES FOR SERVICES (continued)

45152 - DROP IN CENTER - SAMHSA

Total 45 - CHARGES FOR SERVICES

48 - TRANSFER

48000 - TRANSFER-IN  
48001 - TRANSFER-IN1  
48004 - TRANSFER-IN4  
48005 - TRANSFER-IN5

Total 48 - TRANSFER

Total 0014 0014S - SAMHSA FINANCING SOURCES

0014 0014W - WRAP AROUND

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

Total 43 - USE OF MONEY & PROPERTY

48 - TRANSFER

48000 - TRANSFER-IN

Total 48 - TRANSFER

Total 0014 0014W - WRAP AROUND FINANCING SOURCES

0015 - PUBLIC HEALTH

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

43998 - UNREALIZED GAINS/LOSSES

Total 43 - USE OF MONEY & PROPERTY

44 - STATE FEDERAL AID

44044 - STATE-VEH LIC FEES

44044P - STATE-VEH LIC FEES PR YR

44101 - STATE-AID FOR ALCOHOL

44141 - ST.-AID HLTH CAT. PROGRAM

44141P - ST AID HLTH CAT PRIOR YR

44142 - ST.-AID HLTH REALIGN. REV

44142P - ST -HTLH REALIGN PR

44143 - ST. AID REALIGN BACKFILL

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Detail of Additional Financing Sources by Fund and Account  
Governmental Funds  
Fiscal Year 2024-25

| Fund Name<br>1                            | Financing<br>Source Category<br>2 | Financing Source Account<br>3      | 2022-23          |                  | 2023-24          |                  | 2024-25          |                  | Adopted by the<br>Board of<br>Supervisors<br>7 |
|---|-----------------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
|   |                                   |                                    | Actual<br>4      | Estimated<br>5   | Actual<br>6      | Recommended<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                | 0                | 0                | 0  |
|   |                                   | 44145 - STATE-CHILD LEAD GRANT     | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44145P - STATE-CHILD LEAD PR       | 37,105           | 14,046           | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44149 - STATE-HEALTH ADMIN-TCS     | 300,000          | 300,000          | 300,000          | 300,000          | 300,000          | 300,000          | 300,000  |
|   |                                   | 44149P - STATE- HLTH ADMIN TSC PR  | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44290 - STATE-OTHER                | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44415 - FEDERAL - OTHER            | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44427 - FED.AID HEALTH CAT.        | 0                | 0                | 0                | 242,336          | 242,336          | 242,336          | 242,336  |
|   |                                   | 44427P - FED- HLTH CAT PRIOR       | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44516 - FED-BLOCK GRANT ALCOHOL    | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 44516P - FED-BLOCK GRANT ALCOHOL   | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                    | <b>4,259,380</b> | <b>4,776,418</b> | <b>5,566,432</b> | <b>5,566,432</b> | <b>5,566,432</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                | 0                | 0                | 0  |
|   |                                   | 45140 - HEALTH FEES - OTHER        | 11,800           | 23,964           | 30,000           | 30,000           | 30,000           | 30,000           | 30,000   |
|   |                                   | 45140P - MNT HLTH FEES-PR YEAR     | 143              | 828              | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 45143 - MISC HLTH CONTRACTS        | 257,838          | 529,012          | 276,000          | 276,000          | 276,000          | 276,000          | 276,000  |
|   |                                   | 45143P - MISC HLTH CONTRACTS       | 0                | 464,775          | 0                | 0                | 0                | 0                | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>    |                                   |                                    | <b>269,781</b>   | <b>1,018,579</b> | <b>306,000</b>   | <b>306,000</b>   | <b>306,000</b>   | <b>306,000</b>   | <b>306,000</b>                                 |
| <b>46 - OTHER REVENUE</b>                 |                                   |                                    |                  |                  |                  |                  |                  |                  |  |
|   |                                   | 45083 - COPY/CERT COPY/POSTAGE     | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 46070 - CNTRB FR OTHR AGENCY       | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 46082 - SALE OF SURPLUS PROP       | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 46251 - REIMBURSEMENTS/REFUNDS     | 300              | 3,886            | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 46253 - REIMB - CO DISASTR RESPONS | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
| <b>Total 46 - OTHER REVENUE</b>           |                                   |                                    | <b>300</b>       | <b>3,886</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                | 0                | 0  |
|   |                                   | 48001 - TRANSFER-IN1               | 89,280           | 60,922           | 65,000           | 65,000           | 65,000           | 65,000           | 65,000   |
|   |                                   | 48002 - TRANSFER-IN2               | 0                | 0                | 0                | 0                | 0                | 0                | 0  |
|   |                                   | 48003 - TRANSFER-IN3               | 4,582            | 928              | 3,100            | 3,100            | 3,100            | 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 |                  | 2023-24<br>Actual |                  | 2024-25<br>Adopted by the |  |
|--|-----------------------------------|-------------------------------------|-------------------|------------------|-------------------|------------------|---------------------------|--|
|  |                                   |                                     | 4                 | 5                | 6                 | 7                |                           |  |
| <b>Special Revenue Funds (continued)</b>                   |                                   |                                     |                   |                  |                   |                  |                           |  |
| <b>48 - TRANSFER (continued)</b>                           |                                   |                                     |                   |                  |                   |                  |                           |  |
|  |                                   | 48004 - TRANSFER-IN4                | 57,127            | 105,362          | 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      | 66,296            | 66,295           | 66,295            | 66,295           |                           |  |
|  |                                   | 48765 - TRN-A/D NON DRUG M/CAL      | 0                 | 0                | 0                 | 0                |                           |  |
| <b>Total 48 - TRANSFER</b>                                 |                                   |                                     | <b>217,285</b>    | <b>233,507</b>   | <b>387,928</b>    | <b>387,928</b>   |                           |  |
| <b>Total 0015 - PUBLIC HEALTH FINANCING SOURCES</b>        |                                   |                                     | <b>4,786,810</b>  | <b>6,076,990</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            | 44,508           | 62,000            | 62,000           |                           |  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                     |                                   |                                     | <b>41,345</b>     | <b>44,508</b>    | <b>62,000</b>     | <b>62,000</b>    |                           |  |
| <b>Total 0015 0015E - E.M.S. FINANCING SOURCES</b>         |                                   |                                     | <b>41,844</b>     | <b>45,048</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 RESPONS  | 294               | 0                | 0                 | 0                |                           |  |
| <b>Total 46 - OTHER REVENUE</b>                            |                                   |                                     | <b>294</b>        | <b>0</b>         | <b>0</b>          | <b>0</b>         |                           |  |
| <b>0015M - PUBLIC HEALTH - MAA ADMIN FINANCING SOURCES</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   | 96,164            | 192,231          | 0                 | 0                |                           |  |

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2024-25

Adopted by the  
Board of  
Supervisors

2023-24  
Actual  Estimated  Recommended

2022-23  
Actual

2021-22  
Actual

2020-21  
Actual

2019-20  
Actual

2018-19  
Actual

2017-18  
Actual

2016-17  
Actual

2015-16  
Actual

2014-15  
Actual

2013-14  
Actual

2012-13  
Actual

2011-12  
Actual

2010-11  
Actual

2009-10  
Actual

2008-09  
Actual

2007-08  
Actual

Financing

Source Category: Financing Source Account

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Special Revenue Funds (continued)

44 - STATE FEDERAL AID (continued)

Total 44 - STATE & FEDERAL AID 178,938 192,231 257,759 257,759

46 - OTHER REVENUE

46251 - REIMBURSEMENTS/REFUNDS

0 0 0 0

Total 46 - OTHER REVENUE 0 0 0 0

48 - TRANSFER

48000 - TRANSFER-IN

48001 - TRANSFER-IN1

48002 - TRANSFER-IN2

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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>5 |          | 2024-25<br>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> |                                   |  |                        |          |   |          |  |                |   |          |
|   |                                   | 44226 - STATE - DRUG COURT                               | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 44290 - STATE-OTHER                                      | 0                      | 0        | 0   | 0        | 500,000                                | 0              | 0   | 0        |
|   |                                   | 44295 - STATE-MENTAL HEALTH                              | 0                      | 0        | 0   | 0        | 0                                      | 250,000        | 0   | 0        |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)                          | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 44516 - FED-BLOCK GRANT ALCOHOL                          | 602,269                | 0        | 341,795   | 0        | 440,000                                | 440,000        | 0   | 0        |
|   |                                   | 44516P - FED-BLOCK GRANT ALCOHOL                         | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | <b>Total 44 - STATE &amp; FEDERAL AID</b>                | <b>602,269</b>         | <b>0</b> | <b>341,795</b>  | <b>0</b> | <b>940,000</b>                         | <b>940,000</b> | <b>690,000</b>  | <b>0</b> |
| <b>45 - CHARGES FOR SERVICES</b>          |                                   |  |                        |          |   |          |  |                |   |          |
|   |                                   | 45143 - MISC HLTH CONTRACTS                              | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 45263 - FIRST OFFENDER                                   | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 45272 - CLIENT FEES DRUG/ALCOHOL                         | 237                    | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 45305 - DRUG COURT FEE                                   | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 45330 - DRUG PROG. FEE/DIVERSION                         | 2,814                  | 0        | 3,119   | 0        | 3,291                                  | 3,291          | 3,291   | 0        |
|   |                                   | 45331 - ASSMT VC 23649 \$100                             | 6,312                  | 0        | 5,801   | 0        | 7,075                                  | 7,075          | 7,075   | 0        |
|   |                                   | <b>Total 45 - CHARGES FOR SERVICES</b>                   | <b>9,363</b>           | <b>0</b> | <b>8,920</b>  | <b>0</b> | <b>10,366</b>                          | <b>10,366</b>  | <b>10,366</b>   | <b>0</b> |
| <b>46 - OTHER REVENUE</b>                 |                                   |  |                        |          |   |          |  |                |   |          |
|   |                                   | 46607 - OTHER MISCELLANEOUS                              | 0                      | 0        | 0   | 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>0</b>       | <b>0</b>  | <b>0</b> |
| <b>48 - TRANSFER</b>                      |                                   |  |                        |          |   |          |  |                |   |          |
|   |                                   | 48000 - TRANSFER-IN                                      | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 48001 - TRANSFER-IN1                                     | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 48002 - TRANSFER-IN2                                     | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 48003 - TRANSFER-IN3                                     | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 48004 - TRANSFER-IN4                                     | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 48760 - TRN-A/D DRUG COURT                               | 0                      | 0        | 0   | 0        | 0                                      | 0              | 250,000   | 0        |
|   |                                   | 48765 - TRN-A/D NON DRUG M/CAL                           | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 48765P - TRN-S/D NON DRUG M/CAL                          | 0                      | 0        | 0   | 0        | 0                                      | 0              | 0   | 0        |
|   |                                   | 48770 - TRN-A/D DRUG M/CAL                               | 0                      | 0        | 0   | 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>0</b>       | <b>250,000</b>  | <b>0</b> |
|   |                                   | <b>Total 0016 - ALCOHOL &amp; DRUG FINANCING SOURCES</b> | <b>620,141</b>         | <b>0</b> | <b>353,486</b>  | <b>0</b> | <b>953,471</b>                         | <b>953,471</b> | <b>953,471</b>  | <b>0</b> |

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2024-25

Adopted by the  
Board of  
Supervisors

2023-24  
Actual  Estimated  Recommended

2022-23  
Actual

Financing  
Fund Name Source Category Financing Source Account

7

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Special Revenue Funds (continued)

0016 0016A - AD PROP 36

45 - CHARGES FOR SERVICES

45272 - CLIENT FEES DRUG/ALCOHOL

|  |   |   |   |   |   |   |
|--|---|---|---|---|---|---|
| Total 45 - CHARGES FOR SERVICES                  | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 0016 0016A - A&D PROP 36 FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 |

0017 0017C - SHERIFF CIVIL OPERATIONS

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

|                                    |     |     |     |    |    |    |
|------------------------------------|-----|-----|-----|----|----|----|
| Total 43 - USE OF MONEY & PROPERTY | 258 | 370 | 370 | 50 | 50 | 50 |
|------------------------------------|-----|-----|-----|----|----|----|

45 - CHARGES FOR SERVICES

45082 - S.O. CIVIL OPERATIONS

|  |       |       |       |       |       |       |
|--|-------|-------|-------|-------|-------|-------|
| Total 45 - CHARGES FOR SERVICES                            | 8,203 | 7,465 | 7,465 | 6,000 | 7,000 | 7,000 |
| Total 7 0017C - SHERIFF CIVIL OPERATIONS FINANCING SOURCES | 8,461 | 7,835 | 7,835 | 6,050 | 7,050 | 7,050 |

0017 0017F - SHRFF -ASSET FORFEITR EDU

44 - STATE FEDERAL AID

44290 - STATE-OTHER

44358 - STATE - ASSET SEIZURE

|                                |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |
|--------------------------------|---|---|---|---|---|---|

46 - OTHER REVENUE

46251 - REIMBURSEMENTS/REFUNDS

|   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|
| Total 46 - OTHER REVENUE                            | 0 | 0 | 0 | 0 | 0 | 0 |
| 0017F - SHRFF -ASSET FORFEITR EDU FINANCING SOURCES | 0 | 0 | 0 | 0 | 0 | 0 |

0017 0017G - SHERIFF -GRANTS

40 - TAX REVENUE

40020 - CURRENT UNSECURED TAXES

|                        |        |        |        |        |        |        |
|------------------------|--------|--------|--------|--------|--------|--------|
| Total 40 - TAX REVENUE | 39,927 | 39,436 | 39,436 | 39,926 | 39,926 | 39,926 |
|------------------------|--------|--------|--------|--------|--------|--------|

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

|                                    |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|
| Total 43 - USE OF MONEY & PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |
|------------------------------------|---|---|---|---|---|---|

44 - STATE FEDERAL AID

44027 - STATE GRANT

44055 - STATE AID AB 443

|                              |   |   |   |   |   |   |
|------------------------------|---|---|---|---|---|---|
| Total 44 - STATE FEDERAL AID | 0 | 0 | 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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>5 |                | 2024-25<br>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              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44079 - STATE- CORR AB109         | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44095 - RESIL ALLOC FOR PSPS 2019 | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44109 - STATE-AID OHV (LIC FEES)  | 48,439                                   | 27,382         | 27,382  | 23,000         | 23,000                                 | 23,000         | 23,000  | 23,000         |
|   |                                   | 44110 - STATE-OHV GRANT SHERIFF   | 34,892                                   | 20,268         | 20,268  | 28,486         | 28,486                                 | 19,628         | 19,628  | 19,628         |
|   |                                   | 44110P - STATE-OHV GRANT SHERIFF  | 0  | 25,071         | 25,071  | 0              | 0                                      | 8,858          | 8,858   | 8,858          |
|   |                                   | 44132 - STATE HOMELAND DEFENSE    | 87,184                                   | 7,300          | 7,300   | 271,907        | 271,907                                | 222,343        | 222,343   | 222,343        |
|   |                                   | 44132P - STATE -HOME LAND DEF     | 0  | 0              | 0   | 0              | 0                                      | 46,394         | 46,394  | 46,394         |
|   |                                   | 44251 - STATE-CRT SEC AB 118      | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44260 - STATE-BOAT PATROL         | 267,417                                  | 123,193        | 123,193   | 132,511        | 132,511                                | 132,511        | 132,511   | 132,511        |
|   |                                   | 44260P - STATE -BOAT PATROL       | 0  | 0              | 0   | 0              | 0                                      | 57,426         | 57,426  | 57,426         |
|   |                                   | 44263 - STATE-OCJP S.O. DC        | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44263P - STATE- OCJP SO DC        | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44290 - STATE-OTHER               | 29,982                                   | 0              | 0   | 55,000         | 55,000                                 | 55,000         | 55,000  | 55,000         |
|   |                                   | 44290P - STATE OTHER              | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44375 - STATE-CALOES HAZ MIT      | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44375P - STATE-CALOES HAZ MIT PY  | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44380 - STATE- EMPG/OES           | 318,326                                  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44380P - STATE EMPG/OES           | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44393 - ST- SLESF & JUVNL JST     | 173,908                                  | 196,135        | 196,135   | 104,500        | 104,500                                | 104,500        | 104,500   | 104,500        |
|   |                                   | 44393P - SLESF/JUV SLESF          | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44408 - FEDERAL STIMULUS (ARRA)   | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44416 - FEDERAL JAG GRANT         | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44416P - FEDERAL JAG GRANT        | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
|   |                                   | 44500 - FEDL-LAW ENFORCEMENT      | 27,550                                   | 25,425         | 25,425  | 35,000         | 35,000                                 | 28,000         | 28,000  | 28,000         |
|   |                                   | 44520 - FEDL-OTHER & FAA          | 12,788                                   | 897            | 897   | 5,000          | 5,000                                  | 5,000          | 5,000   | 5,000          |
|   |                                   | 44520P - FEDL-OTHER & FAA         | 0  | 0              | 0   | 0              | 0                                      | 0              | 0   | 0              |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> |                                   |                                   | <b>1,000,486</b>                         | <b>425,671</b> | <b>425,671</b>  | <b>655,404</b> | <b>655,404</b>                         | <b>702,660</b> | <b>702,660</b>  | <b>702,660</b> |
| <b>45 - CHARGES FOR SERVICES</b>          |                                   |                                   |  |                |   |                |  |                |   |                |
|   |                                   | 45040 - LEASE PAYMENT             | 0  | 11,215         | 11,215  | 29,000         | 29,000                                 | 29,000         | 29,000  | 29,000         |
|   |                                   | 45223 - ELECTRONIC MONITORING FEE | 7,762                                    | 7,762          | 7,762   | 0              | 0                                      | 0              | 0   | 0              |

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2024-25  
Adopted by the  
Board of  
Supervisors

2023-24  
Actual  Estimated

2022-23  
Actual

Financing  
Source Category Financing Source Account

2024-25  
2023-24  
2022-23

2024-25  
2023-24  
2022-23

2024-25  
2023-24  
2022-23

Special Revenue Funds (continued)

45 - CHARGES FOR SERVICES (continued)

45510 - BAILIFF SERVICES

**Total 45 - CHARGES FOR SERVICES**

46 - OTHER REVENUE

46024 - OTHER - SERVICE PROVIDED  
46056 - MEDCOM - RADIO  
46070 - CNTRB FR OTHR AGENCY  
46070P - CONTRI OTHR AGENCY PRIOR  
46082 - SALE OF SURPLUS PROP  
46239 - DONATIONS  
46251 - REIMBURSEMENTS/REFUNDS

**Total 46 - OTHER REVENUE**

48 - TRANSFER

48000 - TRANSFER-IN  
48001 - TRANSFER-IN1  
48002 - TRANSFER-IN2  
48003 - TRANSFER-IN3  
48005 - TRANSFER-IN5  
48021 - TRF IN - ARPA FUNDS  
48079 - TRN-CCPIF AB109  
48100 - TRF IN DIASTER  
48143 - TSFR-CARES REALIGN BACKFILL  
48211 - CONTRI TRANS FR CO GEN  
48212 - CONTRI TRANS FR G.F.  
48700 - TRN-ST SO TRIAL CRT SEC  
48715 - TRN-SO SLESA  
48716 - TRN-SO CAL EMA  
49003 - PROCEEDS FROM LEASES

**Total 48 - TRANSFER**

**Total 0017 0017G - SHERIFF -GRANTS FINANCING SOURCES**

| Fund Name   | 2022-23 Actual   | 2023-24 Actual   | 2023-24 Estimated | 2024-25 Recommended | 2024-25 Adopted by the Board of Supervisors |
|---|------------------|------------------|-------------------|---------------------|---|
| 1   | 4                | 5                | 6                 | 7                   | 8   |
| 45510 - BAILIFF SERVICES                                    | 0                | 0                | 0                 | 0                   | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                      | <b>7,762</b>     | <b>18,977</b>    | <b>18,977</b>     | <b>29,000</b>       | <b>29,000</b>                               |
| <b>46 - OTHER REVENUE</b>                                   |                  |                  |                   |                     |   |
| 46024 - OTHER - SERVICE PROVIDED                            | 64,233           | 69,082           | 69,082            | 72,000              | 72,000                                      |
| 46056 - MEDCOM - RADIO                                      | 0                | 42,000           | 42,000            | 18,000              | 18,000                                      |
| 46070 - CNTRB FR OTHR AGENCY                                | 21,957           | 26,362           | 26,362            | 902,000             | 902,000                                     |
| 46070P - CONTRI OTHR AGENCY PRIOR                           | 0                | 0                | 0                 | 0                   | 0   |
| 46082 - SALE OF SURPLUS PROP                                | 6,244            | 770              | 770               | 0                   | 0   |
| 46239 - DONATIONS   | 0                | 0                | 0                 | 0                   | 0   |
| 46251 - REIMBURSEMENTS/REFUNDS                              | 9,107            | 195,824          | 195,824           | 45,000              | 45,000                                      |
| <b>Total 46 - OTHER REVENUE</b>                             | <b>101,541</b>   | <b>334,038</b>   | <b>334,038</b>    | <b>1,037,000</b>    | <b>1,037,000</b>                            |
| <b>48 - TRANSFER</b>  |                  |                  |                   |                     |   |
| 48000 - TRANSFER-IN   | 50,608           | 239,652          | 239,652           | 408,624             | 417,417                                     |
| 48001 - TRANSFER-IN1  | 1,243            | 586              | 586               | 596                 | 0   |
| 48002 - TRANSFER-IN2  | 0                | 5,462            | 5,462             | 0                   | 0   |
| 48003 - TRANSFER-IN3  | 0                | 0                | 0                 | 0                   | 0   |
| 48005 - TRANSFER-IN5  | 0                | 0                | 0                 | 5,076               | 5,076                                       |
| 48021 - TRF IN - ARPA FUNDS                                 | 0                | 120,297          | 120,297           | 351,274             | 351,274                                     |
| 48079 - TRN-CCPIF AB109                                     | 534,685          | 568,117          | 568,117           | 632,308             | 632,308                                     |
| 48100 - TRF IN DIASTER                                      | 0                | 0                | 0                 | 0                   | 0   |
| 48143 - TSFR-CARES REALIGN BACKFILL                         | 0                | 0                | 0                 | 0                   | 0   |
| 48211 - CONTRI TRANS FR CO GEN                              | 0                | 0                | 0                 | 0                   | 0   |
| 48212 - CONTRI TRANS FR G.F.                                | 0                | 0                | 0                 | 0                   | 0   |
| 48700 - TRN-ST SO TRIAL CRT SEC                             | 498,644          | 489,970          | 489,970           | 441,000             | 441,000                                     |
| 48715 - TRN-SO SLESA  | 500,000          | 500,000          | 500,000           | 500,000             | 500,000                                     |
| 48716 - TRN-SO CAL EMA                                      | 29,486           | 29,486           | 29,486            | 29,486              | 29,486                                      |
| 49003 - PROCEEDS FROM LEASES                                | 0                | 0                | 0                 | 0                   | 0   |
| <b>Total 48 - TRANSFER</b>                                  | <b>1,614,666</b> | <b>1,953,570</b> | <b>1,953,570</b>  | <b>2,368,364</b>    | <b>2,376,561</b>                            |
| <b>Total 0017 0017G - SHERIFF -GRANTS FINANCING SOURCES</b> | <b>2,764,382</b> | <b>2,771,692</b> | <b>2,771,692</b>  | <b>4,129,694</b>    | <b>4,185,147</b>                            |

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Financing  
Fund Name Source Category Financing Source Account  
1 2 3  
Special Revenue Funds (continued)  
0017 00171 - INMATE WELFARE FUND  
43 - USE OF MONEY PROPERTY  
43010 - INTEREST-INVESTED FUNDS  
46 - OTHER REVENUE  
46018 - COMMISSARY  
46055 - UNCLAIMED FUNDS  
46239 - DONATIONS  
48 - TRANSFER  
48000 - TRANSFER-IN  
Total 48 - TRANSFER  
Total 43 - USE OF MONEY & PROPERTY  
Total 46 - OTHER REVENUE  
Total 42 - FINES & PENALTIES  
Total 43 - USE OF MONEY & PROPERTY  
Total 44 - STATE & FEDERAL AID  
Total 46 - OTHER REVENUE  
Total 0017 0017N - NARCOTICS FUND FINANCING SOURCES  
0018 - DA - ADULT DRUG COURT  
43 - USE OF MONEY PROPERTY  
43010 - INTEREST-INVESTED FUNDS  
43998 - UNREALIZED GAINS/LOSSES

2022-23 Actual 4  
2023-24 Actual Estimated 5  
2024-25 Recommended 6  
2024-25 Adopted by the Board of Supervisors 7

|   | 2022-23 Actual 4 | 2023-24 Actual Estimated 5 | 2024-25 Recommended 6 | 2024-25 Adopted by the Board of Supervisors 7 |
|---|------------------|----------------------------|-----------------------|---|
| 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           | 41,185                     | 30,000                | 35,000  |
| 46055 - UNCLAIMED FUNDS                                     | 0                | 0                          | 0                     | 0   |
| 46239 - DONATIONS   | 0                | 0                          | 0                     | 0   |
| <b>Total 46 - OTHER REVENUE</b>                             | <b>38,608</b>    | <b>41,185</b>              | <b>30,000</b>         | <b>35,000</b>                                 |
| <b>48 - TRANSFER</b>  |                  |                            |                       |   |
| 48000 - TRANSFER-IN   | 4,215            | 1,622                      | 2,253                 | 8,676   |
| <b>Total 48 - TRANSFER</b>                                  | <b>4,215</b>     | <b>1,622</b>               | <b>2,253</b>          | <b>8,676</b>                                  |
| <b>1 0017 00171 - INMATE WELFARE FUND FINANCING SOURCES</b> | <b>44,185</b>    | <b>44,825</b>              | <b>32,303</b>         | <b>43,726</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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Adopted by the  
Board of  
Supervisors

Financing  
Source Category: Financing Source Account

2023-24  
Actual  Estimated  Recommended

2024-25  
7

2022-23  
Actual

2023-24  
Actual

2024-25  
Recommended

2024-25  
Adopted by the  
Board of  
Supervisors

## Special Revenue Funds (continued)

### 43 - USE OF MONEY PROPERTY (continued)

|                                    |       |   |   |   |   |
|------------------------------------|-------|---|---|---|---|
| Total 43 - USE OF MONEY & PROPERTY | (113) | 0 | 0 | 0 | 0 |
|------------------------------------|-------|---|---|---|---|

### 44 - STATE FEDERAL AID

44415 - FEDERAL - OTHER

|  |         |        |   |   |   |
|--|---------|--------|---|---|---|
|  | 155,735 | 55,952 | 0 | 0 | 0 |
|--|---------|--------|---|---|---|

Total 44 - STATE & FEDERAL AID

|  |         |        |   |   |   |
|--|---------|--------|---|---|---|
|  | 155,735 | 55,952 | 0 | 0 | 0 |
|--|---------|--------|---|---|---|

### 48 - TRANSFER

48000 - TRANSFER-IN

|  |   |   |   |   |   |
|--|---|---|---|---|---|
|  | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|

Total 48 - TRANSFER

|  |   |   |   |   |   |
|--|---|---|---|---|---|
|  | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|

### Total 0018 - DA - ADULT DRUG COURT FINANCING SOURCES

|  |         |        |   |   |   |
|--|---------|--------|---|---|---|
|  | 155,622 | 55,952 | 0 | 0 | 0 |
|--|---------|--------|---|---|---|

### 0019 - CARES ACT - COVID19

#### 43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

43998 - UNREALIZED GAINS/LOSSES

|  |       |       |   |   |   |
|--|-------|-------|---|---|---|
|  | 1,474 | 2,032 | 0 | 0 | 0 |
|--|-------|-------|---|---|---|

|  |     |   |   |   |   |
|--|-----|---|---|---|---|
|  | 563 | 0 | 0 | 0 | 0 |
|--|-----|---|---|---|---|

Total 43 - USE OF MONEY & PROPERTY

|  |       |       |   |   |   |
|--|-------|-------|---|---|---|
|  | 2,037 | 2,032 | 0 | 0 | 0 |
|--|-------|-------|---|---|---|

### 44 - STATE FEDERAL AID

44089 - SB89 COVID19 EMERG HMLESS

44143 - ST. AID REALIGN BACKFILL

44415 - FEDERAL - OTHER

|  |   |   |   |   |   |
|--|---|---|---|---|---|
|  | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|

|  |   |   |   |   |   |
|--|---|---|---|---|---|
|  | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|

|  |   |   |   |   |   |
|--|---|---|---|---|---|
|  | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|

Total 44 - STATE & FEDERAL AID

|  |   |   |   |   |   |
|--|---|---|---|---|---|
|  | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|

### Total 0019 - CARES ACT - COVID19 FINANCING SOURCES

|  |       |       |   |   |   |
|--|-------|-------|---|---|---|
|  | 2,037 | 2,032 | 0 | 0 | 0 |
|--|-------|-------|---|---|---|

### 0021 - ARPA 2021

#### 43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

43998 - UNREALIZED GAINS/LOSSES

|  |        |        |   |   |   |
|--|--------|--------|---|---|---|
|  | 50,471 | 46,825 | 0 | 0 | 0 |
|--|--------|--------|---|---|---|

|  |        |   |   |   |   |
|--|--------|---|---|---|---|
|  | 10,965 | 0 | 0 | 0 | 0 |
|--|--------|---|---|---|---|

Total 43 - USE OF MONEY & PROPERTY

|  |        |        |   |   |   |
|--|--------|--------|---|---|---|
|  | 61,436 | 46,825 | 0 | 0 | 0 |
|--|--------|--------|---|---|---|

### 44 - STATE FEDERAL AID

44027 - STATE GRANT

|  |           |   |   |   |   |
|--|-----------|---|---|---|---|
|  | 1,826,520 | 0 | 0 | 0 | 0 |
|--|-----------|---|---|---|---|

Total 44 - STATE & FEDERAL AID

|  |           |   |   |   |   |
|--|-----------|---|---|---|---|
|  | 1,826,520 | 0 | 0 | 0 | 0 |
|--|-----------|---|---|---|---|

### Total 0021 - ARPA 2021 FINANCING SOURCES

|  |           |        |   |   |   |
|--|-----------|--------|---|---|---|
|  | 1,887,956 | 46,825 | 0 | 0 | 0 |
|--|-----------|--------|---|---|---|

### 0022 - DISASTER RESPONSE FUND

#### 46 - OTHER REVENUE

46060 - OTHER-MISCELLANEOUS

|  |   |   |   |   |   |
|--|---|---|---|---|---|
|  | 0 | 0 | 0 | 0 | 0 |
|--|---|---|---|---|---|



# SCHEDULE 6

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## Plumas County

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Adopted by the  
Board of  
Supervisors

2023-24  
Actual  Recommended   
Estimated

2022-23  
Actual

Financing  
Source Category  
3

2024-25  
Adopted by the  
Board of  
Supervisors

1

2

3

4

5

6

7

Special Revenue Funds (continued)

48 - TRANSFER (continued)

|  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Total 48 - TRANSFER  | 0                | 0                | 0                | 0                | 0                | 0                |
| <b>Total 0025 - COUNTY LOCAL REV AB109 FINANCING SOURCES</b> | <b>1,185,619</b> | <b>1,182,414</b> | <b>1,243,026</b> | <b>1,243,026</b> | <b>1,243,026</b> | <b>1,243,026</b> |

0026 - LOCAL ASSISTANCE TCF

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

Total 43 - USE OF MONEY & PROPERTY

44 - STATE FEDERAL AID

44027 - STATE GRANT

44415 - FEDERAL - OTHER

Total 44 - STATE & FEDERAL AID

48 - TRANSFER

48000 - TRANSFER-IN

Total 48 - TRANSFER

Total 0026 - LOCAL ASSISTANCE & TCF FINANCING SOURCES

0035 - CHILD SUPPORT

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

43998 - UNREALIZED GAINS/LOSSES

Total 43 - USE OF MONEY & PROPERTY

44 - STATE FEDERAL AID

44170 - STATE-CHILD SUPPORT

44411 - FED-CHILD SUPPORT

Total 44 - STATE & FEDERAL AID

48 - TRANSFER

48000 - TRANSFER-IN

48005 - TRANSFER-IN5

Total 48 - TRANSFER

Total 0035 - CHILD SUPPORT FINANCING SOURCES

0037 - DNA PENALTY (PROP 69)

42 - FINES PENALTIES

42037 - DNA PENALTY (PROP 69)

4,377

0

4,377

0

4,200

0

2,200

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2024-25

Adopted by the

Board of

Supervisors

7

2024-25

Recommended

6

2023-24

Actual

5

Estimated

4

2022-23

Actual

4

Financing

Source Category

3

Financing Source Account

2

Special Revenue Funds (continued)

42 - FINES PENALTIES (continued)

Total 42 - FINES & PENALTIES 4,377 0 4,200 2,200

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

43998 - UNREALIZED GAINS/LOSSES

Total 43 - USE OF MONEY & PROPERTY 762 788 50 50

0046 - PROB GRANT DEPT(S)  
43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

43998 - UNREALIZED GAINS/LOSSES

Total 43 - USE OF MONEY & PROPERTY 31,682 26,764 4,524 4,524

44 - STATE FEDERAL AID

44079 - STATE-CORR AB109

44226 - STATE - DRUG COURT

44290 - STATE-OTHER

44340 - STATE-JUVENILE PREV.PROB.

44340P - STATE JUVENILE PROV PROB

44393 - ST- SLESF & JUVNL JST

44393P - SLESF/JUV SLESF

44408 - FEDERAL STIMULUS (ARRA)

44408P - FEDERAL STIMULUS

Total 44 - STATE & FEDERAL AID 297,065 132,574 100,000 100,000

46 - OTHER REVENUE

46251 - REIMBURSEMENTS/REFUNDS

Total 46 - OTHER REVENUE 0 0 0 0

48 - TRANSFER

48010 - TRF FR AOD

48079 - TRN-CCPIF AB109

48143 - TSFR-CARES REALIGN BACKFILL

48709 - TRN-PROB JJA YTH OFFNDR

48709A - TRN-PROB JJA YTH OFFNDR

Total 48 - TRANSFER 311,002 0 266,484 266,484

# SCHEDULE 6

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2024-25  
Adopted by the  
Board of  
Supervisors

2023-24  
Actual  Estimated

2022-23  
Actual

Financing  
Source Category  
3

2023-24  
Actual  Estimated

2024-25  
Recommended

2024-25  
Adopted by the  
Board of  
Supervisors

Financing Source Category: Financing Source Account

1

2

3

4

5

6

7

Special Revenue Funds (continued)

48 - TRANSFER (continued)

48713 - TRN-JPA BASE ACCOUNT 124,357 41,452 0 0

48714 - TRN-JPA GROWTH ACCOUNT 134,908 0 0 0

**Total 48 - TRANSFER 708,380 174,974 383,484 383,484**

**0046 0046C - PROB GRANT DEPT(S) FINANCING SOURCES 1,037,127 334,312 488,008 488,008**

42 - FINES PENALTIES

45823 - CIMINAL LAB PENALTY 0 0 0 0

**Total 42 - FINES & PENALTIES 0 0 0 0**

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS 404 588 0 0

**Total 43 - USE OF MONEY & PROPERTY 404 588 0 0**

45 - CHARGES FOR SERVICES

45823 - CIMINAL LAB PENALTY 1,114 795 0 0

**Total 45 - CHARGES FOR SERVICES 1,114 795 0 0**

**0046 0046C - CRIMINAL LAB PENALTY FINANCING SOURCES 1,518 1,383 0 0**

**0046 0046D - PROB-DIV JUV**

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS 10,275 21,779 20,000 20,000

**Total 43 - USE OF MONEY & PROPERTY 10,275 21,779 20,000 20,000**

44 - STATE FEDERAL AID

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

**Total 44 - STATE & FEDERAL AID 0 89,995 0 0**

48 - TRANSFER

48711 - TRANSFER-IN JUV JUST 250,000 250,000 250,000 250,000

**Total 48 - TRANSFER 250,000 250,000 250,000 250,000**

**Total 0046 0046D - PROB-DIV JUV FINANCING SOURCES 260,275 361,774 270,000 270,000**



# SCHEDULE 6

State Controller Schedule  
County Budget Act

Plumas County  
Detail of Additional Financing Sources by Fund and Account  
Governmental Funds  
Fiscal Year 2024-25

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2024-25

2023-24 Actual  Estimated  Recommended  Adopted by the Board of Supervisors

Financing Source Category: Financing Source Account

2024-25

2023-24

2022-23

2024-25

2023-24

2022-23

2024-25

Special Revenue Funds (continued)

44 - STATE FEDERAL AID (continued)

|  |          |          |          |          |          |          |
|--|----------|----------|----------|----------|----------|----------|
| Total 44 - STATE & FEDERAL AID                         | 0        | 0        | 0        | 0        | 0        | 0        |
| <b>Total 0047 - PLAN - DWR DACTI FINANCING SOURCES</b> | <b>0</b> | <b>1</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

0048 - Plan Prop 1 IRWM

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS  
43998 - UNREALIZED GAINS/LOSSES

|   |              |              |          |          |          |          |
|---|--------------|--------------|----------|----------|----------|----------|
|   | 6,083        | 5,956        | 0        | 0        | 0        | 0        |
|   | 3,595        | 0            | 0        | 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>0</b> | <b>0</b> |

44 - STATE FEDERAL AID

44027 - STATE GRANT

|   |              |                |               |                |  |  |
|---|--------------|----------------|---------------|----------------|--|--|
|   | 7,345        | 834,505        | 14,758        | 120,137        |  |  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b> | <b>7,345</b> | <b>834,505</b> | <b>14,758</b> | <b>120,137</b> |  |  |

48 - TRANSFER

48000 - TRANSFER-IN

|                            |          |          |          |          |          |          |
|----------------------------|----------|----------|----------|----------|----------|----------|
|                            | 0        | 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>0</b> |

0049 - PLAN GRANT-DWR/SGM

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS  
43998 - UNREALIZED GAINS/LOSSES

|  |               |                |               |                |          |          |
|--|---------------|----------------|---------------|----------------|----------|----------|
|  | 17,023        | 840,461        | 14,758        | 120,137        |          |          |
| <b>Total 0048 - Plan Prop 1 IRWM FINANCING SOURCES</b> | <b>17,023</b> | <b>840,461</b> | <b>14,758</b> | <b>120,137</b> |          |          |
|  | 48            | 5              | 0             | 0              | 0        | 0        |
|  | 1             | 0              | 0             | 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>0</b> | <b>0</b> |

44 - STATE FEDERAL AID

44027 - STATE GRANT

|   |               |              |          |          |          |          |
|---|---------------|--------------|----------|----------|----------|----------|
|   | 10,163        | 4,334        | 0        | 0        | 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>0</b> | <b>0</b> |

48 - TRANSFER

48000 - TRANSFER-IN

|                            |          |          |          |          |          |          |
|----------------------------|----------|----------|----------|----------|----------|----------|
|                            | 0        | 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>0</b> |

0050 - PLAN GRANT - SB2

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

|  |               |              |          |          |          |          |
|--|---------------|--------------|----------|----------|----------|----------|
|  | 10,212        | 4,339        | 0        | 0        | 0        | 0        |
| <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>0</b> | <b>0</b> |
|  | 0             | (143)        | 0        | 0        | 0        | 0        |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>            | <b>0</b>      | <b>(143)</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |





# SCHEDULE 6

State Controller Schedule  
County Budget Act

Plumas County  
Detail of Additional Financing Sources by Fund and Account  
Governmental Funds  
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Schedule 6  
Page 6.48

2024-25  
Adopted by the  
Board of  
Supervisors

2023-24  
Actual  Estimated

2022-23  
Actual

2024-25  
Recommended

2024-25  
Adopted by the  
Board of  
Supervisors

Financing  
Fund Name Source Category Financing Source Account

1

2

3

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6

7

Special Revenue Funds (continued)

43 - USE OF MONEY PROPERTY (continued)

|                                    |   |        |   |   |   |   |
|------------------------------------|---|--------|---|---|---|---|
| Total 43 - USE OF MONEY & PROPERTY | 0 | 0      | 0 | 0 | 0 | 0 |
| 44 - STATE FEDERAL AID             |   |        |   |   |   |   |
| 44054 - ST-OPIOID SETTLEMENT       | 0 | 68,667 | 0 | 0 | 0 | 0 |
| Total 44 - STATE & FEDERAL AID     | 0 | 68,667 | 0 | 0 | 0 | 0 |
| 48 - TRANSFER                      |   |        |   |   |   |   |
| 48000 - TRANSFER-IN                | 0 | 0      | 0 | 0 | 0 | 0 |

Total 48 - TRANSFER

|  |   |        |   |   |   |   |
|--|---|--------|---|---|---|---|
| Total 48 - TRANSFER                                | 0 | 0      | 0 | 0 | 0 | 0 |
| 54 00543 - DISTRIBUTOR-ABATEMENT FINANCING SOURCES | 0 | 68,667 | 0 | 0 | 0 | 0 |
| 0054 00544 - JANSSEN-SUBDIVISION                   |   |        |   |   |   |   |
| 43 - USE OF MONEY PROPERTY                         |   |        |   |   |   |   |
| 43010 - INTEREST-INVESTED FUNDS                    | 0 | 0      | 0 | 0 | 0 | 0 |
| Total 43 - USE OF MONEY & PROPERTY                 | 0 | 0      | 0 | 0 | 0 | 0 |

Total 44 - STATE & FEDERAL AID

|                                |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 - STATE FEDERAL AID         |   |   |   |   |   |   |
| 44054 - ST-OPIOID SETTLEMENT   | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |

Total 48 - TRANSFER

|                                    |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|
| Total 48 - TRANSFER                | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 - USE OF MONEY PROPERTY         |   |   |   |   |   |   |
| 43010 - INTEREST-INVESTED FUNDS    | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 43 - USE OF MONEY & PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |

Total 44 - STATE & FEDERAL AID

|                                |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 - TRANSFER                  |   |   |   |   |   |   |
| 48000 - TRANSFER-IN            | 0 | 0 | 0 | 0 | 0 | 0 |

Total 48 - TRANSFER

|                                    |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|
| Total 48 - TRANSFER                | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 - USE OF MONEY PROPERTY         |   |   |   |   |   |   |
| 43010 - INTEREST-INVESTED FUNDS    | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 43 - USE OF MONEY & PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |

Total 44 - STATE & FEDERAL AID

|                                |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 - STATE FEDERAL AID         |   |   |   |   |   |   |
| 44054 - ST-OPIOID SETTLEMENT   | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |

Total 48 - TRANSFER

|                                    |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|
| Total 48 - TRANSFER                | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 - USE OF MONEY PROPERTY         |   |   |   |   |   |   |
| 43010 - INTEREST-INVESTED FUNDS    | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 43 - USE OF MONEY & PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |

Total 44 - STATE & FEDERAL AID

|                                |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 - TRANSFER                  |   |   |   |   |   |   |
| 48000 - TRANSFER-IN            | 0 | 0 | 0 | 0 | 0 | 0 |

Total 48 - TRANSFER

|                                    |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|
| Total 48 - TRANSFER                | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 - USE OF MONEY PROPERTY         |   |   |   |   |   |   |
| 43010 - INTEREST-INVESTED FUNDS    | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 43 - USE OF MONEY & PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |

Total 44 - STATE & FEDERAL AID

|                                |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 - TRANSFER                  |   |   |   |   |   |   |
| 48000 - TRANSFER-IN            | 0 | 0 | 0 | 0 | 0 | 0 |

Total 48 - TRANSFER

|                                    |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|
| Total 48 - TRANSFER                | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 - USE OF MONEY PROPERTY         |   |   |   |   |   |   |
| 43010 - INTEREST-INVESTED FUNDS    | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 43 - USE OF MONEY & PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |

Total 44 - STATE & FEDERAL AID

|                                |   |   |   |   |   |   |
|--------------------------------|---|---|---|---|---|---|
| Total 44 - STATE & FEDERAL AID | 0 | 0 | 0 | 0 | 0 | 0 |
| 48 - TRANSFER                  |   |   |   |   |   |   |
| 48000 - TRANSFER-IN            | 0 | 0 | 0 | 0 | 0 | 0 |

Total 48 - TRANSFER

|                                    |   |   |   |   |   |   |
|------------------------------------|---|---|---|---|---|---|
| Total 48 - TRANSFER                | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 - USE OF MONEY PROPERTY         |   |   |   |   |   |   |
| 43010 - INTEREST-INVESTED FUNDS    | 0 | 0 | 0 | 0 | 0 | 0 |
| Total 43 - USE OF MONEY & PROPERTY | 0 | 0 | 0 | 0 | 0 | 0 |

# SCHEDULE 6

State Controller Schedule  
County Budget Act

Plumas County  
Detail of Additional Financing Sources by Fund and Account  
Governmental Funds  
Fiscal Year 2024-25

Schedule 6  
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2024-25

Adopted by the  
Board of  
Supervisors

2023-24  
Actual  2024-25  
Estimated  Recommended

2022-23  
Actual

2021-22  
Actual

2020-21  
Actual

2019-20  
Actual

2018-19  
Actual

2017-18  
Actual

2016-17  
Actual

2015-16  
Actual

2014-15  
Actual

2013-14  
Actual

2012-13  
Actual

2011-12  
Actual

2010-11  
Actual

2009-10  
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2008-09  
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2007-08  
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2006-07  
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2005-06  
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2004-05  
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2003-04  
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2001-02  
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2000-01  
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1779-80  
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1778-79  
Actual

# SCHEDULE 6

State Controller Schedule

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

2024-25

Adopted by the

Board of

Supervisors

7

2024-25

Recommended

6

2023-24

Actual

5

Estimated

4

2022-23

Actual

3

Financing

Source Category

Financing Source Account

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# SCHEDULE 6

State Controller Schedule

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

2024-25

Adopted by the

Board of

Supervisors

7

2024-25

Recommended

6

2023-24

Actual

5

2022-23

Actual

4

Financing

Source Category

3

Financing Source Account

2

Special Revenue Funds (continued)

45 - CHARGES FOR SERVICES

45132 - HLTH. VRIP H & S 10605.3

45166 - SS TRUNCATION FEE

Total 0062 - RECORDERS FUND FINANCING SOURCES

0062 0062M - RECORDER MICROGRAPHICS

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

Total 43 - USE OF MONEY & PROPERTY

45 - CHARGES FOR SERVICES

45130 - RECORDING FEES

Total 45 - CHARGES FOR SERVICES

0062M - RECORDER MICROGRAPHICS FINANCING SOURCES

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

Total 43 - USE OF MONEY & PROPERTY

45 - CHARGES FOR SERVICES

45130 - RECORDING FEES

Total 45 - CHARGES FOR SERVICES

0062 0062O - RECORDER'S OFFICE MODERN

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS

Total 43 - USE OF MONEY & PROPERTY

45 - CHARGES FOR SERVICES

45130 - RECORDING FEES

Total 45 - CHARGES FOR SERVICES

46 - OTHER REVENUE

46251 - REIMBURSEMENTS/REFUNDS

Total 46 - OTHER REVENUE

48 - TRANSFER

48000 - TRANSFER-IN

48007 - TSF-IN CRF REIMB

Total 48 - TRANSFER

062O - RECORDER'S OFFICE MODERN FINANCING SOURCES

0063 - ANIMAL CONT. SPAY/NEUTER

42 - FINES PENALTIES

45024 - ANIMAL CNTRL FEES & FINES

Total 42 - FINES & PENALTIES

685

71

756

6,554

850

3,207

1,700

2,350

3,316

3,316

4,695

4,695

1,000

1,000

5,871

5,871

6,002

6,002

7,000

9,187

9,187

8,000

8,000

2,500

2,500

6,888

6,888

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# SCHEDULE 6

State Controller Schedule  
County Budget Act

Plumas County

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Detail of Additional Financing Sources by Fund and Account  
Governmental Funds  
Fiscal Year 2024-25

| Financing<br>Fund Name<br>1 | Source Category<br>2 | Financing Source Account<br>3 | 2022-23     |                | 2023-24     |                  | 2024-25 |  | Adopted by the<br>Board of<br>Supervisors<br>7 |
|-----------------------------|----------------------|-------------------------------|-------------|----------------|-------------|------------------|---------|--|--|
|                             |                      |                               | Actual<br>4 | Estimated<br>5 | Actual<br>6 | Recommended<br>6 |         |  |  |

Special Revenue Funds (continued)

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS 1,313 2,539 50 50

43998 - UNREALIZED GAINS/LOSSES 69 0 0 0

**Total 43 - USE OF MONEY & PROPERTY 1,382 2,539 50 50**

44 - STATE FEDERAL AID

44290 - STATE-OTHER 180,000 0 180,000 150,000

**Total 44 - STATE & FEDERAL AID 180,000 0 180,000 150,000**

45 - CHARGES FOR SERVICES

45024 - ANIMAL CNTRL FEES & FINES 949 413 500 500

**Total 45 - CHARGES FOR SERVICES 949 413 500 500**

46 - OTHER REVENUE

46239 - DONATIONS 348 7,496 32,800 32,800

46259 - FORFEITED DEPOSIT 1,450 1,250 150 150

**Total 46 - OTHER REVENUE 1,798 8,746 32,950 32,950**

48 - TRANSFER

48211 - CONTRI TRANS FR CO GEN 0 0 0 0

**Total 48 - TRANSFER 0 0 0 0**

**I 0063 - ANIMAL CONT. SPAY/NEUTER FINANCING SOURCES 184,129 11,698 213,500 183,500**

0064 - DOMESTIC VIOL ASSISTANCE

41 - LICENSES PERMITS

41055 - MARRIAGE LICENSE 3,509 2,829 2,500 2,500

**Total 41 - LICENSES & PERMITS 3,509 2,829 2,500 2,500**

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS 331 501 0 0

43998 - UNREALIZED GAINS/LOSSES 123 0 0 0

**Total 43 - USE OF MONEY & PROPERTY 454 501 0 0**

**I 0064 - DOMESTIC VIOL ASSISTANCE FINANCING SOURCES 3,963 3,330 2,500 2,500**

0065 - ERDS

43 - USE OF MONEY PROPERTY

43010 - INTEREST-INVESTED FUNDS 868 1,323 0 0

43998 - UNREALIZED GAINS/LOSSES 305 0 0 0

**Total 43 - USE OF MONEY & PROPERTY 1,173 1,323 0 0**



# SCHEDULE 6

State Controller Schedule  
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Detail of Additional Financing Sources by Fund and Account  
Governmental Funds  
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|                          |         |           |             |                |
|--------------------------|---------|-----------|-------------|----------------|
| Financing                | 2022-23 | 2023-24   | 2024-25     | 2024-25        |
| Source Category          | Actual  | Actual    | Recommended | Adopted by the |
| Financing Source Account | 4       | 5         | 6           | Board of       |
|                          |         | Estimated |             | Supervisors    |
|                          |         |           |             | 7              |

Special Revenue Funds (continued)

|   |         |         |         |         |
|---|---------|---------|---------|---------|
| 42 - FINES PENALTIES (continued)                        |         |         |         |         |
| Total 42 - FINES & PENALTIES                            | 0       | 0       | 0       | 0       |
| 43 - USE OF MONEY PROPERTY                              |         |         |         |         |
| 43010 - INTEREST-INVESTED FUNDS                         | 354     | 487     | 0       | 0       |
| 43998 - UNREALIZED GAINS/LOSSES                         | 137     | 0       | 0       | 0       |
| Total 43 - USE OF MONEY & PROPERTY                      | 491     | 487     | 0       | 0       |
| 48 - TRANSFER   |         |         |         |         |
| 48000 - TRANSFER-IN                                     | 0       | 0       | 0       | 0       |
| Total 48 - TRANSFER                                     | 0       | 0       | 0       | 0       |
| Total 00D1 - ASSET FORFEITURE FINANCING SOURCES         | 491     | 487     | 0       | 0       |
| 00D2 - ENVIRONMENTAL SETTLEMENT                         |         |         |         |         |
| 43 - USE OF MONEY PROPERTY                              |         |         |         |         |
| 43010 - INTEREST-INVESTED FUNDS                         | 4,011   | 9,663   | 0       | 0       |
| 43998 - UNREALIZED GAINS/LOSSES                         | 237     | 0       | 0       | 0       |
| Total 43 - USE OF MONEY & PROPERTY                      | 4,248   | 9,663   | 0       | 0       |
| 46 - OTHER REVENUE                                      |         |         |         |         |
| 46611 - REVENUE FROM SETTLEMENTS                        | 208,799 | 200,000 | 200,000 | 200,000 |
| Total 46 - OTHER REVENUE                                | 208,799 | 200,000 | 200,000 | 200,000 |
| 48 - TRANSFER   |         |         |         |         |
| 48000 - TRANSFER-IN                                     | 0       | 0       | 0       | 0       |
| Total 48 - TRANSFER                                     | 0       | 0       | 0       | 0       |
| Total 00D2 - ENVIRONMENTAL SETTLEMENT FINANCING SOURCES | 213,047 | 209,663 | 200,000 | 200,000 |
| 0308 - DA-RE-ENTRY PROGRAM                              |         |         |         |         |
| 44 - STATE FEDERAL AID                                  |         |         |         |         |
| 44027 - STATE GRANT                                     | 0       | 0       | 0       | 0       |
| Total 44 - STATE & FEDERAL AID                          | 0       | 0       | 0       | 0       |
| Total 0308 - DA-RE-ENTRY PROGRAM FINANCING SOURCES      | 0       | 0       | 0       | 0       |
| 0309 - DA Ait Sentencing                                |         |         |         |         |
| 44 - STATE FEDERAL AID                                  |         |         |         |         |
| 44290 - STATE-OTHER                                     | 0       | 0       | 0       | 0       |
| 44290P - STATE OTHER                                    | 0       | 0       | 0       | 0       |
| Total 44 - STATE & FEDERAL AID                          | 0       | 0       | 0       | 0       |

# SCHEDULE 6

State Controller Schedule  
County Budget Act

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Detail of Additional Financing Sources by Fund and Account  
Governmental Funds  
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|           |         |         |             |                |
|-----------|---------|---------|-------------|----------------|
| Financing | 2022-23 | 2023-24 | 2024-25     | 2024-25        |
| Fund Name | Actual  | Actual  | Recommended | Adopted by the |
| 1         | 4       | 5       | 6           | Board of       |
| 2         |         |         |             | Supervisors    |
| 3         |         |         |             | 7              |

Special Revenue Funds (continued)

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| 48 - TRANSFER   |                    |                    |                    |                    |
| 48001 - TRANSFER-IN1                                    | 0                  | 0                  | 12,000             | 12,000             |
| 48079 - TRN-CCPIF AB109                                 | 0                  | 0                  | 376,753            | 376,753            |
| 48211 - CONTRI TRANS FR CO GEN                          | 0                  | 0                  | 0                  | 10,527             |
| <b>Total 48 - TRANSFER</b>                              | <b>0</b>           | <b>0</b>           | <b>388,753</b>     | <b>399,280</b>     |
| <b>Total 0309 - DA Ait Sentencing FINANCING SOURCES</b> | <b>0</b>           | <b>0</b>           | <b>388,753</b>     | <b>399,280</b>     |
| <b>Total Special Revenue Funds FINANCING SOURCES</b>    | <b>131,703,878</b> | <b>109,493,279</b> | <b>108,909,988</b> | <b>115,092,571</b> |

Capital Projects Funds (continued)

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| 0093 - CRIMINAL JUS. CONST. FUND        |               |               |               |               |
| 42 - FINES PENALTIES                    |               |               |               |               |
| 42040 - OTHER COURT FINES               | 43,925        | 46,706        | 40,000        | 40,000        |
| <b>Total 42 - FINES &amp; PENALTIES</b> | <b>43,925</b> | <b>46,706</b> | <b>40,000</b> | <b>40,000</b> |

43 - USE OF MONEY PROPERTY

|   |              |              |            |              |
|---|--------------|--------------|------------|--------------|
| 43010 - INTEREST-INVESTED FUNDS               | 2,906        | 2,776        | 250        | 1,000        |
| 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>1,000</b> |

46 - OTHER REVENUE

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| 46251 - REIMBURSEMENTS/REFUNDS                                  | 0                  | 333,412            | 0                  | 0                  |
| <b>Total 46 - OTHER REVENUE</b>                                 | <b>0</b>           | <b>333,412</b>     | <b>0</b>           | <b>0</b>           |
| <b>Total 0093 - CRIMINAL JUS. CONST. FUND FINANCING SOURCES</b> | <b>48,448</b>      | <b>382,894</b>     | <b>40,250</b>      | <b>41,000</b>      |
| <b>Total Capital Projects Funds FINANCING SOURCES</b>           | <b>131,752,326</b> | <b>109,876,173</b> | <b>108,950,238</b> | <b>115,133,571</b> |

Debt Service Funds (continued)

|   |               |          |          |          |
|---|---------------|----------|----------|----------|
| 0096 - CAPITAL IMPROVEMENTS                   |               |          |          |          |
| 43 - USE OF MONEY PROPERTY                    |               |          |          |          |
| 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> |

44 - STATE FEDERAL AID

|   |          |          |          |          |
|---|----------|----------|----------|----------|
| 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> |

48 - TRANSFER

|                     |   |   |         |         |
|---------------------|---|---|---------|---------|
| 48000 - TRANSFER-IN | 0 | 0 | 200,000 | 200,000 |
|---------------------|---|---|---------|---------|



# SCHEDULE 7

State Controller Schedule

**Plumas County**

Schedule 7

County Budget Act

Summary of Financing Uses by Function and Fund

Page 7.1

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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>Summarization by Function</b>              |                        |  |                                    |                             |   |
| 01 - GENERAL GOVERNMENT                       | 46,225,678             | 50,830,497                                 | 43,382,536                         | 40,825,722                  |   |
| 02 - PUBLIC PROTECTION                        | 21,739,575             | 23,173,083                                 | 34,537,032                         | 35,895,141                  |   |
| 03 - PUBLIC WAYS & FACILITIES                 | 8,418,038              | 8,443,580                                  | 17,464,966                         | 18,498,935                  |   |
| 04 - HEALTH & SANITATION                      | 15,092,165             | 16,556,715                                 | 23,441,172                         | 25,005,181                  |   |
| 05 - PUBLIC ASSISTANCE                        | 28,585,410             | 15,155,706                                 | 22,334,642                         | 28,795,614                  |   |
| 06 - EDUCATION                                | 876,085                | 1,210,593                                  | 1,528,291                          | 1,778,453                   |   |
| 07 - RECREATION & CULTURAL SERVICES           | 474,553                | 498,556                                    | 652,964                            | 681,829                     |   |
| 09 - DISTRICT FUNCTION                        | 0                      | 0  | 0                                  | 0                           |   |
| <b>Total Financing Uses by Function</b>       | <b>121,411,504</b>     | <b>115,868,730</b>                         | <b>143,341,603</b>                 | <b>151,480,875</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                            | 92,881                      |   |
| 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>624,732</b>              |   |
| <b>Subtotal Financing Uses</b>                | <b>121,411,504</b>     | <b>115,908,730</b>                         | <b>144,060,243</b>                 | <b>152,105,607</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 Schedule

**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>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|--------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |              |   |
| <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       | 0   |
| 0002 - ROAD   |                        |  |                                    | 0            | 0   |
| 0003 - FISH AND GAME                                      |                        |  |                                    | 38,291       | 38,297  |
| 0004 - CHILD ABUSE PREVENTION                             |                        |  |                                    | 0            | 0   |
| 0005 - COUNTY FAIR  |                        |  |                                    | 241,719      | 235,705   |
| 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      | 0   |
| 0013 0013R - SS - REALIGNMENT                             |                        |  |                                    | 0            | 0   |
| 0014 - MENTAL HEALTH                                      |                        |  |                                    | 0            | 0   |
| 0014 0014A - MENTAL HLTH MHSA                             |                        |  |                                    | 0            | 0   |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL                    |                        |  |                                    | 0            | 0   |
| 0014 0014C - CAL-WORKS M.H. & A.D.                        |                        |  |                                    | 0            | 0   |
| 0014 0014H - SIERRA HOUSE BOARD & CARE                    |                        |  |                                    | 0            | 0   |
| 0014 0014S - SAMHSA                                       |                        |  |                                    | 0            | 0   |
| 0014 0014W - WRAP AROUND                                  |                        |  |                                    | 0            | 0   |
| 0015 - PUBLIC HEALTH                                      |                        |  |                                    | 0            | 0   |
| 0015 0015E - E.M.S.                                       |                        |  |                                    | 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      | 274,199   |
| 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       | 13,938  |
| 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        | 0   |
| 0046 0046R - PROB-ADULT HIGH RISK                         |                        |  |                                    | 0            | 0   |

# SCHEDULE 7

State Controller Schedule

**Plumas County**

Schedule 7

County Budget Act

Summary of Financing Uses by Function and Fund

Page 7.3

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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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   |
| 0054 00543 - DISTRIBUTOR-ABATEMENT                        |                        |  |                                    | 0                           | 0   |
| 0055 - PG&E SETTLEMENT                                    |                        |  |                                    | 0                           | 0   |
| 0056 - DIXIE FIRE INSURANCE                               |                        |  |                                    | 0                           | 0   |
| 0056 00561 - DIXIE-TRIDENL                                |                        |  |                                    | 0                           | 0   |
| 0057 - SW GRANTS (PW)                                     |                        |  |                                    | 0                           | 0   |
| 0058 - CDBG CARES ACT CV-2-3                              |                        |  |                                    | 9,150                       | 0   |
| 0059 - CDBG ANNUAL ED                                     |                        |  |                                    | 300                         | 689   |
| 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                           | 727,809   |
| 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>1,489,697</b>  |
| <b>Total Financing Uses</b>                               |                        | <b>121,411,504</b>                         | <b>115,908,730</b>                 | <b>145,586,156</b>          | <b>153,595,304</b>  |
| <b>Summarization by Fund</b>                              |                        |  |                                    |                             |   |
| 0001 - GENERAL  | 27,790,772             | 31,509,409                                 |                                    | 41,016,224                  | 42,980,471  |
| 0001 0001C - CAPITAL REPLACEMENT FUND                     | 0                      | 0  |                                    | 0                           | 0   |
| 0001 0001D - DISTRICT ATTORNEY                            | 2,121,287              | 2,197,016                                  |                                    | 2,314,452                   | 2,375,142   |
| 0001 0001H - HOMICIDE TRIAL COSTS                         | 0                      | 0  |                                    | 0                           | 0   |
| 0001 0001I - GEN FUND DEV/IMPACT                          | 0                      | 0  |                                    | 0                           | 0   |
| 0001 0001N - SENIOR CITIZENS NUTRITION                    | 1,086,654              | 1,044,745                                  |                                    | 1,051,389                   | 1,014,602   |
| 0001 0001R - SUPERVISOR COMM.SVC.FUND                     | 0                      | 0  |                                    | 0                           | 0   |
| 0001 0001S - SHERIFF                                      | 8,956,983              | 9,745,411                                  |                                    | 13,132,359                  | 12,943,938  |
| 0001 0001T - TAYLORSVILLE SCH PRESER                      | (2)                    | (25)                                       |                                    | 0                           | 0   |
| 0001 0001V - ABAND VEH ABATEMT FUND                       | 7,875                  | 14,534                                     |                                    | 28,000                      | 28,000  |
| 0002 - ROAD   | 8,428,038              | 8,443,456                                  |                                    | 17,464,966                  | 18,498,935  |
| 0003 - FISH AND GAME                                      | 39,788                 | 26,195                                     |                                    | 49,750                      | 49,750  |
| 0004 - CHILD ABUSE PREVENTION                             | 35,973                 | 48,413                                     |                                    | 55,746                      | 55,746  |
| 0005 - COUNTY FAIR  | 842,732                | 798,229                                    |                                    | 983,308                     | 983,308   |
| 0009 - AUD- CO LOCAL REV 2011                             | 8,085,680              | 10,559,318                                 |                                    | 0                           | 0   |

# SCHEDULE 7

State Controller Schedule

**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     |                                     |
|--|------------------------|--|------------------------------------|-------------|-------------------------------------|
|  |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> | Recommended | Adopted by the Board of Supervisors |
|  |                        | 3  |                                    | 4           | 5                                   |
| <b>Summarization by Fund (continued)</b> |                        |  |                                    |             |                                     |
| 0011 - TITLE III                         | 56,720                 | 245,111                                    |                                    | 1,139,105   | 1,139,105                           |
| 0013 - DEPT. SOCIAL SERVICES             | 9,327,459              | 10,945,257                                 |                                    | 15,027,940  | 16,479,491                          |
| 0013 0013P - REALIGN - PROT SERVICES     | 4,000,000              | 1,000,000                                  |                                    | 2,720,000   | 4,000,000                           |
| 0013 0013R - SS - REALIGNMENT            | 14,000,116             | 1,999,858                                  |                                    | 4,000,000   | 7,000,000                           |
| 0014 - MENTAL HEALTH                     | 5,593,247              | 6,031,643                                  |                                    | 7,577,716   | 8,526,744                           |
| 0014 0014A - MENTAL HLTH MHSA            | 2,561,198              | 2,670,470                                  |                                    | 4,590,869   | 4,580,826                           |
| 0014 0014B - MENTAL HLTH BEHAVIORAL HL   | 16,526                 | 103,604                                    |                                    | 109,299     | 112,669                             |
| 0014 0014C - CAL-WORKS M.H. & A.D.       | (111)                  | (108)                                      |                                    | 5           | 0                                   |
| 0014 0014H - SIERRA HOUSE BOARD & CARE   | 9,117                  | 5,050                                      |                                    | 4,965       | 3,647                               |
| 0014 0014S - SAMHSA                      | 212,135                | 207,113                                    |                                    | 340,147     | 364,311                             |
| 0014 0014W - WRAP AROUND                 | (538)                  | (372)                                      |                                    | 104         | 39                                  |
| 0015 - PUBLIC HEALTH                     | 5,066,285              | 5,365,023                                  |                                    | 7,382,704   | 8,214,588                           |
| 0015 0015E - E.M.S.                      | 39,375                 | 39,057                                     |                                    | 62,000      | 62,000                              |
| 0015 0015P - PUBLIC HLTH EMRG PREPAR     | 219,999                | 245,640                                    |                                    | 301,339     | 291,145                             |
| 0015 0015V - HEALTH VITAL STATISTICS     | 1,794                  | 1,852                                      |                                    | 4,152       | 4,152                               |
| 0016 - ALCOHOL & DRUG                    | 585,226                | 578,547                                    |                                    | 1,534,607   | 1,299,376                           |
| 0016 0016A - A&D PROP 36                 | (17)                   | (30)                                       |                                    | 0           | 0                                   |
| 0017 0017C - SHERIFF CIVIL OPERATIONS    | 7,060                  | 13,196                                     |                                    | 25,471      | 16,994                              |
| 0017 0017F - SHRFF -ASSET FORFEITR EDU   | 5,306                  | 905  |                                    | 9,428       | 9,470                               |
| 0017 0017G - SHERIFF -GRANTS             | 2,634,247              | 2,476,950                                  |                                    | 5,842,663   | 6,001,612                           |
| 0017 0017I - INMATE WELFARE FUND         | 34,431                 | 44,044                                     |                                    | 100,949     | 105,491                             |
| 0017 0017N - NARCOTICS FUND              | 1,860                  | 5,936                                      |                                    | 59,242      | 59,359                              |
| 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     | 426,274                             |
| 0022 - DISASTER RESPONSE FUND            | 4,202,238              | 0  |                                    | 682,501     | 682,534                             |
| 0023 - DISASTR RECOV OP CNTR DROC        | 25,608                 | 282  |                                    | 433,017     | 433,160                             |
| 0025 - COUNTY LOCAL REV AB109            | 1,014,927              | 846,324                                    |                                    | 1,295,412   | 1,295,412                           |
| 0026 - LOCAL ASSISTANCE & TCF            | 399,928                | 1,552,180                                  |                                    | 727,785     | 727,785                             |
| 0035 - CHILD SUPPORT                     | 671,524                | 720,608                                    |                                    | 968,224     | 869,497                             |
| 0037 - DNA PENALTY (PROP 69)             | 1,902                  | 2,263                                      |                                    | 30,204      | 28,196                              |
| 0046 - PROB GRANT DEPT(S)                | 514,276                | 366,441                                    |                                    | 651,003     | 686,427                             |
| 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                 | 61,448                                     |                                    | 140,000     | 225,146                             |
| 0046 0046R - PROB-ADULT HIGH RISK        | 493,283                | 386,711                                    |                                    | 880,056     | 883,912                             |
| 0047 - PLAN - DWR DACTI                  | 0                      | 0  |                                    | 0           | 0                                   |
| 0048 - Plan Prop 1 IRWM                  | 285,220                | 950,086                                    |                                    | 14,758      | 122,890                             |
| 0049 - PLAN GRANT-DWR/SGM                | 10,163                 | 4,334                                      |                                    | 0           | 0                                   |
| 0050 - PLAN GRANT - SB2                  | 46,701                 | 110,608                                    |                                    | 186,517     | 186,517                             |
| 0052 - PLAN - HHAP GRANT                 | 0                      | 0  |                                    | 68,037      | 73,151                              |
| 0053 - TOBACCO SETTLEMENT FUND           | 691                    | 598,831                                    |                                    | 200,000     | 200,000                             |
| 0054 - OPIOID SETTLEMENT FUND            | 0                      | 0  |                                    | 313,535     | 313,535                             |
| 0054 00541 - NATIONAL OPIOID ABATEMENT   | 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                                   |

# SCHEDULE 7

State Controller Schedule

**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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|--|------------------------|--|------------------------------------|-----------------------------|---|
|  |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>Summarization by Fund (continued)</b> |                        |  |                                    |                             |   |
| 0054 00545 - JANSSEN-ABATEMENT           | 0                      | 0  |                                    | 0                           | 0   |
| 0055 - PG&E SETTLEMENT                   | 0                      | 10,000                                     |                                    | 133,000                     | 133,000   |
| 0056 - DIXIE FIRE INSURANCE              | 0                      | 0  |                                    | 0                           | 0   |
| 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                 | 364,946                                    |                                    | 169,446                     | 200,898   |
| 0059 - CDBG ANNUAL ED                    | 0                      | 10,033                                     |                                    | 980,767                     | 976,170   |
| 0062 - RECORDERS FUND                    | 9,716                  | 16,763                                     |                                    | 111,089                     | 110,757   |
| 0062 0062M - RECORDER MICROGRAPHICS      | 411                    | 7,125                                      |                                    | 132,939                     | 107,939   |
| 0062 0062O - RECORDER'S OFFICE MODERN    | 5,251                  | 34,533                                     |                                    | 226,372                     | 223,133   |
| 0063 - ANIMAL CONT. SPAY/NEUTER          | 60,879                 | 120,559                                    |                                    | 237,547                     | 205,577   |
| 0064 - DOMESTIC VIOL ASSISTANCE          | 2,401                  | 6,432                                      |                                    | 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                | 94,387                                     |                                    | 90,000                      | 428,464   |
| 0096 - CAPITAL IMPROVEMENTS              | 1,168,609              | 1,169,932                                  |                                    | 1,165,166                   | 1,892,975   |
| 0096 0096J - CAPITAL IMP JAIL            | 8,732,810              | 11,660,684                                 |                                    | 6,894,000                   | 3,429,263   |
| 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                     | 284,103   |
| 0309 - DA Alt Sentencing                 | 0                      | 0  |                                    | 459,499                     | 403,163   |
| <b>Total Financing Uses</b>              | <b>121,411,504</b>     | <b>115,908,730</b>                         |                                    | <b>145,586,156</b>          | <b>153,595,304</b>  |

# SCHEDULE 8

State Controller Schedule

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<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>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                 | 364,946  | 160,296                     | 200,898   |
| 70581 - CARE COURT                        | 0                      | 0  | 0                           | 50,272  |
| <b>Total 00 - UNDEFINED</b>               | <b>65,624</b>          | <b>374,946</b>   | <b>293,296</b>              | <b>384,170</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                     | 426,274   |
| 20009 - AUD-CO LOCAL REV 2011             | 8,085,680              | 10,559,318   | 0                           | 0   |
| 20010 - BOARD OF SUPERVISORS              | 630,719                | 655,793  | 800,586                     | 821,343   |
| 20018 - TAYLRSVL SCH PRESER               | (2)                    | (25)   | 0                           | 0   |
| 20020 - GENERAL SERVICES                  | 907,466                | 1,356,560  | 1,109,000                   | 1,109,000   |
| 20026 - GEN FND - TITLE III               | 0                      | 0  | 0                           | 0   |
| 20027 - TITLE III                         | 56,720                 | 245,111  | 1,139,105                   | 1,139,105   |
| 20030 - CAO                               | 687,549                | 1,552,842  | 1,690,814                   | 1,918,290   |
| 20031 - CONTRIBUTIONS                     | 10,702,440             | 11,961,092   | 14,295,373                  | 15,008,117  |
| 20032 - RISK MANAGEMENT                   | 173,023                | 258,509  | 381,015                     | 401,579   |
| 20035 - HUMAN RESOURCES                   | 510,848                | 607,002  | 720,757                     | 721,493   |
| 80026 - LOCAL ASSISTANCE & TCF            | 399,928                | 1,552,180  | 727,785                     | 727,785   |
| <b>Total 10 - LEGISLATIVE &amp; ADMIN</b> | <b>23,737,906</b>      | <b>29,089,679</b>  | <b>21,215,709</b>           | <b>22,272,986</b>   |
| <b>11-FINANCE</b>                         |                        |  |                             |   |
| 20022 - DISASTER RESPONSE                 | 4,202,238              | 0  | 406,322                     | 408,335   |
| 20023 - DIS RECOV OPS CENTER - DROC       | 25,608                 | 282  | 433,017                     | 433,160   |
| 20040 - AUDITOR-CONTROLLER                | 798,061                | 921,809  | 1,247,879                   | 1,189,237   |
| 20050 - TREASURER-TAX COLLECTOR           | 688,921                | 704,455  | 851,290                     | 912,030   |
| 20060 - ASSESSOR                          | 760,353                | 587,654  | 973,715                     | 1,036,001   |
| <b>Total 11 - FINANCE</b>                 | <b>6,475,181</b>       | <b>2,214,200</b>   | <b>3,912,223</b>            | <b>3,978,763</b>  |
| <b>12-COUNSEL</b>                         |                        |  |                             |   |
| 20080 - COUNTY COUNSEL                    | 699,878                | 629,217  | 785,492                     | 1,005,070   |
| <b>Total 12 - COUNSEL</b>                 | <b>699,878</b>         | <b>629,217</b>   | <b>785,492</b>              | <b>1,005,070</b>  |
| <b>13-ELECTIONS</b>                       |                        |  |                             |   |
| 20100 - ELECTIONS                         | 299,880                | 390,087  | 628,181                     | 641,897   |
| 20559 - HAVA - ELECTIONS                  | 3,894                  | (38)   | 36,962                      | 36,962  |
| <b>Total 13 - ELECTIONS</b>               | <b>303,774</b>         | <b>390,049</b>   | <b>665,143</b>              | <b>678,859</b>  |
| <b>14-PROPERTY MANAGEMENT</b>             |                        |  |                             |   |
| 20120 - FACILITY SERVICES                 | 2,582,484              | 2,892,428  | 4,801,473                   | 4,201,806   |
| <b>Total 14 - PROPERTY MANAGEMENT</b>     | <b>2,582,484</b>       | <b>2,892,428</b>   | <b>4,801,473</b>            | <b>4,201,806</b>  |
| <b>15-PROMOTION</b>                       |                        |  |                             |   |
| 20033 - ECONOMIC DEVELOPMENT-CAO          | 0                      | 0  | 0                           | 0   |
| 20190 - COUNTY FAIR                       | 842,732                | 798,229  | 741,589                     | 747,603   |
| <b>Total 15 - PROMOTION</b>               | <b>842,732</b>         | <b>798,229</b>   | <b>741,589</b>              | <b>747,603</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                          | 186,710                | 209,280  | 255,682                     | 258,281   |
| 20220 - INFORMATION TECHNOLOGY            | 1,243,726              | 1,071,184  | 1,725,661                   | 1,778,918   |
| 20423 - PLANNING COMMISSION               | 9,744                  | 6,733  | 320,871                     | 320,871   |

# SCHEDULE 8

Governmental Funds  
 Fiscal Year 2024-25

| Function, Activity and Budget Unit<br>1  | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>3 |           | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|--|------------------------|---|-----------|-----------------------------|---|
|  |                        | Actual  | Estimated |                             |   |
| <b>01-GENERAL GOVERNMENT (continued)</b> |                        |   |           |                             |   |
| <b>16-OTHER GENERAL (continued)</b>      |                        |   |           |                             |   |
| 20510 - GIS                              | 162,866                | 172,011   |           | 208,352                     | 197,358   |
| <b>Total 16 - OTHER GENERAL</b>          | <b>1,603,046</b>       | <b>1,459,208</b>  |           | <b>2,510,566</b>            | <b>2,555,428</b>  |
| <b>21-OTHER PROTECTION</b>               |                        |   |           |                             |   |
| 20470 - OFF- EMERGENCY SERVICES          | 3,918                  | 135,162   |           | 318,790                     | 327,851   |
| <b>Total 21 - OTHER PROTECTION</b>       | <b>3,918</b>           | <b>135,162</b>  |           | <b>318,790</b>              | <b>327,851</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                  | 11,932  |           | 53,258                      | 52,926  |
| <b>Total 26 - ADMINISTRATION</b>         | <b>9,716</b>           | <b>16,763</b>   |           | <b>79,089</b>               | <b>78,757</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              | 11,660,684  |           | 6,894,000                   | 3,429,263   |
| <b>Total 36 - PLANT ACQUISITION</b>      | <b>9,901,419</b>       | <b>12,830,616</b>   |           | <b>8,059,166</b>            | <b>4,594,429</b>  |
| <b>Total 01 - GENERAL GOVERNMENT</b>     | <b>46,225,678</b>      | <b>50,830,497</b>   |           | <b>43,382,536</b>           | <b>40,825,722</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                      | 28,196  |
| 20270 - GRAND JURY                       | 15,309                 | 14,319  |           | 25,070                      | 27,570  |
| 20290 - MUNICIPAL COURT                  | 0                      | 0   |           | 0                           | 0   |
| 20293 - CRIMINAL JUSTICE CONSTRUCTION    | 116,213                | 94,387  |           | 90,000                      | 428,464   |
| 20320 - PUBLIC DEFENDER                  | 355,834                | 378,978   |           | 463,175                     | 473,175   |
| 70280 - CHILD SUPP                       | 671,524                | 720,608   |           | 951,882                     | 855,559   |
| 70301 - DISTRICT ATTORNEY                | 1,588,120              | 1,877,038   |           | 2,264,452                   | 2,325,142   |
| 70302 - DA/OCJP ADA                      | 6,367                  | 11,726  |           | 0                           | 0   |
| 70303 - RE-ENTRY PROGRAM                 | 19,703                 | 27,861  |           | 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         | 507,097                | 280,391   |           | 0                           | 0   |
| 70308 - RE-ENTRY PROGRAM-SRF             | 0                      | 0   |           | 270,594                     | 284,103   |
| 70309 - DA Alt Sentencing-SRF            | 0                      | 0   |           | 459,499                     | 403,163   |
| 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>3,441,595</b>       | <b>3,464,028</b>  |           | <b>4,565,376</b>            | <b>4,835,872</b>  |
| <b>18-POLICE PROTECTION</b>              |                        |   |           |                             |   |
| 20342 - CIVIL OPERATIONS                 | 7,060                  | 13,196  |           | 25,471                      | 16,994  |
| 20343 - NARCOTICS                        | 1,860                  | 5,936   |           | 59,242                      | 59,359  |
| 70329 - SO-BUFFER / OES                  | 395,682                | 0   |           | 0                           | 382   |
| 70330 - SHERIFF                          | 6,211,703              | 7,112,324   |           | 9,149,318                   | 8,864,221   |
| 70331 - AB 443                           | 829,389                | 985,440   |           | 2,030,573                   | 2,009,245   |
| 70338 - SCAAP -SO                        | 1,275                  | 16  |           | 7,657                       | 7,626   |

# SCHEDULE 8

State Controller Schedule

**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

5

Function, Activity and Budget Unit

1

2022-23

Actual

2

2023-24

Actual

Estimated

3

2024-25

Recommended

4

**02-PUBLIC PROTECTION (continued)**

**18-POLICE PROTECTION (continued)**

|                                   |         |         |         |           |
|-----------------------------------|---------|---------|---------|-----------|
| 70339 - PSIC GRNT (OLD COPS TECH) | (19)    | (25)    | 69      | 140       |
| 70340 - EVERY 15 MIN              | (46)    | (58)    | 52      | 215       |
| 70343 - CALMMET - SO              | 22,711  | 30,450  | 73,288  | 78,690    |
| 70344 - HOMELND SEC - SHRFF       | 3,060   | 46,394  | 43,505  | 43,505    |
| 70345 - HOMELND SEC - OES         | (349)   | 14,214  | 79,669  | 79,927    |
| 70348 - DCE/SP                    | 28,146  | 25,468  | 35,043  | 28,553    |
| 70350 - BOAT SFTY & ENFRMNT       | 198,118 | 127,671 | 264,349 | 277,532   |
| 70356 - SLESF - SHRFF             | 5       | 63,540  | 447,255 | 450,840   |
| 70357 - SHERIFF-MEDCOM            | 9,824   | 10,225  | 102,134 | 135,860   |
| 70359 - SLESF - JAIL              | 3,070   | 7,954   | 16,814  | 19,293    |
| 70362 - SHERIFF-CCP AB109         | 591,013 | 599,997 | 752,214 | 644,880   |
| 70370 - BAILIFF                   | 0       | 0       | 0       | 0         |
| 70375 - COMMUNICATIONS            | 50,316  | 63,766  | 987,448 | 1,088,595 |
| 70384 - OHV GRANT                 | 71,031  | 33,049  | 113,544 | 127,886   |
| 70385 - OES/ADA SHRFF             | (47)    | 207     | 205     | 222       |
| 70386 - HOMELAND SECURITY#3       | 84,163  | 0       | 92,994  | 93,226    |
| 70387 - COURT SECURITY            | 347,052 | 467,783 | 605,300 | 817,340   |
| 70388 - SB678                     | (147)   | 859     | 3,761   | 4,774     |
| 70391 - SO -ASST FORFEITURE EDU   | 5,306   | 905     | 9,428   | 9,470     |
| 70399 - JAIL CONSTRUCTION - SB844 | 0       | 0       | 0       | 0         |

**Total 18 - POLICE PROTECTION 8,860,176 9,609,311 14,899,333 14,858,775**

**19-DETENTION CORRECTION**

|                                   |           |           |           |           |
|-----------------------------------|-----------|-----------|-----------|-----------|
| 20028 - HOMICIDE TRIAL COSTS      | 0         | 0         | 0         | 0         |
| 20370 - INTENS DRG SUP            | 0         | 0         | 0         | 30        |
| 20400 - PROBATION                 | 1,087,504 | 1,061,685 | 1,563,302 | 1,685,903 |
| 20401 - PROB-EVIDENCE BASED SUPRV | 0         | 0         | 0         | 2,362     |
| 20402 - PROB-JJCPA SLESF          | 44,751    | 52,950    | 157,065   | 164,309   |
| 20403 - PROB-OTRAP                | 0         | 0         | 0         | 0         |
| 20404 - PROB-DIV JUV              | 48,336    | 50,000    | 550,000   | 550,000   |
| 20405 - PROB-PRETRIAL             | 20,791    | 61,448    | 131,151   | 225,146   |
| 20407 - PROB-CRT DRUG             | 0         | 0         | 0         | 0         |
| 20409 - PROB-ADULT HIGH RISK      | 493,283   | 386,711   | 880,056   | 883,912   |
| 20415 - PROB- JUVENAL JUSTICE     | 127,460   | 147,051   | 233,907   | 258,831   |
| 20418 - PROB-AB109                | 342,065   | 166,440   | 260,031   | 260,925   |
| 20420 - VICTIM WITNESS            | 315,505   | 348,169   | 427,473   | 406,571   |
| 20900 - CRIMINAL LAB PENALTY      | 27        | (30)      | 0         | 0         |
| 22911 - INMATE WELFARE            | 34,431    | 44,044    | 100,949   | 105,491   |
| 70380 - JAILS                     | 2,745,280 | 2,633,087 | 3,983,041 | 4,079,717 |

**Total 19 - DETENTION & CORRECTION 5,259,433 4,951,555 8,286,975 8,623,197**

**20-PROTECTION INSPECTION**

|                                     |         |         |         |           |
|-------------------------------------|---------|---------|---------|-----------|
| 20425 - AG COMMISSIONER             | 617,363 | 602,630 | 676,027 | 902,712   |
| 20426 - BUILDING                    | 654,479 | 782,644 | 795,076 | 928,986   |
| 20446 - BUILDING DEVELOPMENT/IMPACT | 0       | 0       | 0       | 0         |
| 20447 - ABANDND VEHICLE ABATEMENT   | 7,875   | 14,534  | 11,977  | 28,000    |
| 20450 - CODE COMPLIANCE/ABATE       | 225,951 | 266,691 | 348,393 | 346,844   |
| 20490 - PLANNING                    | 397,768 | 411,984 | 745,193 | 1,018,769 |

# SCHEDULE 8

| Function, Activity and Budget Unit<br>1        | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> Recommended |   | 2024-25<br>4      | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|--|------------------------|--|---|-------------------|---|
|  |                        | 3  | 4 |                   |   |
| <b>02-PUBLIC PROTECTION (continued)</b>        |                        |  |   |                   |   |
| <b>20-PROTECTION INSPECTION (continued)</b>    |                        |  |   |                   |   |
| 20491 - PLANNING DWR/SGM                       | 10,163                 | 4,334  |   | 0                 | 0   |
| 20492 - PLANNING-HOMELESS HHAP                 | 0                      | 0  |   | 68,037            | 73,151  |
| 20495 - PLAN - HCD SB2                         | 46,701                 | 110,608  |   | 186,517           | 186,517   |
| 20497 - PLANNING-DWR/DACI                      | 0                      | 0  |   | 0                 | 0   |
| 20498 - Planning - IRWM                        | 285,220                | 950,086  |   | 14,758            | 122,890   |
| 20595 - CDBG ANNUAL ED                         | 0                      | 10,033   |   | 980,467           | 975,481   |
| <b>Total 20 - PROTECTION INSPECTION</b>        | <b>2,245,520</b>       | <b>3,153,544</b>   |   | <b>3,826,445</b>  | <b>4,583,350</b>  |
| <b>21-OTHER PROTECTION</b>                     |                        |  |   |                   |   |
| 20413 - DOMESTIC VIOLENCE ASSISTANCE           | 2,401                  | 6,432  |   | 13,673            | 13,673  |
| 20424 - ANIMAL CONTROL                         | 60,879                 | 120,559  |   | 237,547           | 205,577   |
| 20428 - ANIMAL CONTROL                         | 230,391                | 318,195  |   | 408,497           | 402,916   |
| 20430 - PUBLIC GUARDIAN                        | 135,437                | 158,495  |   | 147,375           | 167,334   |
| 20432 - PUBLIC ADMINISTRATOR                   | 51,528                 | 37,252   |   | 59,001            | 55,948  |
| 20460 - CO CLERK-RECORDER                      | 261,575                | 296,445  |   | 354,478           | 440,125   |
| 20469 - RECORDS MANAGEMENT                     | 54,915                 | 55,620   |   | 113,109           | 111,396   |
| 20500 - FISH AND GAME                          | 39,788                 | 26,195   |   | 11,459            | 11,453  |
| 22281 - RECORDER MICROGRAPHIC                  | 411                    | 7,125  |   | 42,125            | 17,125  |
| 22341 - CHILD ABUSE PREVENTION                 | 35,973                 | 48,413   |   | 55,746            | 55,746  |
| 22411 - RECORDER MODERNIZATION                 | 5,251                  | 34,533   |   | 166,372           | 163,133   |
| <b>Total 21 - OTHER PROTECTION</b>             | <b>878,549</b>         | <b>1,109,264</b>   |   | <b>1,609,382</b>  | <b>1,644,426</b>  |
| <b>24-HEALTH</b>                               |                        |  |   |                   |   |
| 20621 - EMS                                    | 39,375                 | 39,057   |   | 54,109            | 54,109  |
| <b>Total 24 - HEALTH</b>                       | <b>39,375</b>          | <b>39,057</b>  |   | <b>54,109</b>     | <b>54,109</b>   |
| <b>26-ADMINISTRATION</b>                       |                        |  |   |                   |   |
| 20895 - CCPIF - COMM CRR AB109                 | 1,014,927              | 846,324  |   | 1,295,412         | 1,295,412   |
| <b>Total 26 - ADMINISTRATION</b>               | <b>1,014,927</b>       | <b>846,324</b>   |   | <b>1,295,412</b>  | <b>1,295,412</b>  |
| <b>Total 02 - PUBLIC PROTECTION</b>            | <b>21,739,575</b>      | <b>23,173,083</b>  |   | <b>34,537,032</b> | <b>35,895,141</b>   |
| <b>03-PUBLIC WAYS FACILITIES</b>               |                        |  |   |                   |   |
| <b>22-PUBLIC WAYS</b>                          |                        |  |   |                   |   |
| 20521 - ROAD DEPARTMENT                        | 8,428,038              | 8,443,456  |   | 17,464,966        | 18,498,935  |
| 20704 - PUBLIC WORKS OIL RECYCLE               | (10,000)               | 124  |   | 0                 | 0   |
| <b>Total 22 - PUBLIC WAYS</b>                  | <b>8,418,038</b>       | <b>8,443,580</b>   |   | <b>17,464,966</b> | <b>18,498,935</b>   |
| <b>Total 03 - PUBLIC WAYS &amp; FACILITIES</b> | <b>8,418,038</b>       | <b>8,443,580</b>   |   | <b>17,464,966</b> | <b>18,498,935</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                   | 816,808                | 749,489  |   | 1,073,036         | 1,135,727   |
| 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                    | 598,831  |   | 198,831           | 198,831   |
| 70559 - FED AID TL III.(HLTH)                  | 188,598                | 229,138  |   | 226,338           | 229,957   |

# SCHEDULE 8

State Controller Schedule

**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<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
|   |                        |  |                             |   |
| <b>04-HEALTH SANITATION (continued)</b>   |                        |  |                             |   |
| <b>24-HEALTH (continued)</b>              |                        |  |                             |   |
| 70560 - HEALTH                            | 4,877,687              | 5,135,885  | 7,156,366                   | 7,984,631   |
| 70561 - HLTH CDC BASE/PAN FLU             | 116,248                | 125,476  | 139,041                     | 140,620   |
| 70566 - HLTH- HPP                         | 103,751                | 121,236  | 162,298                     | 150,525   |
| 70567 - HLTHH1N1                          | 0                      | 0  | 0                           | 0   |
| 70568 - HLTHPHER                          | 0                      | (1,072)  | 0                           | 0   |
| 70569 - MENTAL HEALTH BEHAVIORAL          | 16,526                 | 103,604  | 109,299                     | 112,669   |
| 70570 - MNTL HLTH                         | 5,593,247              | 6,031,643  | 7,577,716                   | 8,476,472   |
| 70571 - M.H. MHSA                         | 2,123,674              | 2,228,056  | 3,635,134                   | 3,571,287   |
| 70572 - M.H. MHSA INN                     | 0                      | 0  | 0                           | 0   |
| 70573 - MSHA PEI                          | 397,746                | 379,848  | 813,272                     | 867,083   |
| 70574 - SIERRA HSE BRD/CR                 | 9,117                  | 5,050  | 4,965                       | 3,647   |
| 70575 - SAMHSA M.H.                       | 212,135                | 207,113  | 340,147                     | 364,311   |
| 70576 - MHSA EHR TECHNOLOGY               | (61)                   | (61)   | 0                           | 0   |
| 70577 - CAL-WRKS M.H.                     | (111)                  | (108)  | 5                           | 0   |
| 70578 - WRAP AROUND PRG.                  | (538)                  | (372)  | 104                         | 39  |
| 70579 - MHSA-WRKFRD ED TRN                | 39,839                 | 62,627   | 142,463                     | 142,456   |
| 70580 - ALCOHOL & DRUG                    | 576,366                | 574,128  | 981,105                     | 998,863   |
| 70582 - DRINK/DRIVE PROG                  | 0                      | 0  | 0                           | 0   |
| 70587 - A&D PROP 36                       | (17)                   | (30)   | 0                           | 0   |
| 70630 - DRUG COURT (A&D)                  | 8,860                  | 4,419  | 553,502                     | 300,513   |
| <b>Total 24 - HEALTH</b>                  | <b>15,082,360</b>      | <b>16,556,752</b>  | <b>23,431,309</b>           | <b>24,995,318</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>15,092,165</b>      | <b>16,556,715</b>  | <b>23,441,172</b>           | <b>25,005,181</b>   |
| <b>05-PUBLIC ASSISTANCE</b>               |                        |  |                             |   |
| <b>26-ADMINISTRATION</b>                  |                        |  |                             |   |
| 70590 - SOCIAL SRVC                       | 9,320,462              | 10,957,729   | 15,027,940                  | 16,479,491  |
| 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                   | 7,000,000   |
| 70594 - SOC SVC ASSTNC                    | (11,744)               | (11,985)   | 0                           | 0   |
| 70595 - SS - REALIGN PROT SVCS            | 4,000,000              | 1,000,000  | 2,000,000                   | 4,000,000   |
| <b>Total 26 - ADMINISTRATION</b>          | <b>27,327,575</b>      | <b>13,945,115</b>  | <b>21,027,940</b>           | <b>27,479,491</b>   |
| <b>31-VETERANS SERVICE</b>                |                        |  |                             |   |
| 20640 - VETERANS SERVICES                 | 171,181                | 165,846  | 255,313                     | 301,521   |
| <b>Total 31 - VETERANS SERVICE</b>        | <b>171,181</b>         | <b>165,846</b>   | <b>255,313</b>              | <b>301,521</b>  |
| <b>38-OTHER ASSISTANCE</b>                |                        |  |                             |   |
| 20830 - SENIOR SERVICES-NUTRITION         | 1,086,654              | 1,044,745  | 1,051,389                   | 1,014,602   |
| <b>Total 38 - OTHER ASSISTANCE</b>        | <b>1,086,654</b>       | <b>1,044,745</b>   | <b>1,051,389</b>            | <b>1,014,602</b>  |
| <b>Total 05 - PUBLIC ASSISTANCE</b>       | <b>28,585,410</b>      | <b>15,155,706</b>  | <b>22,334,642</b>           | <b>28,795,614</b>   |
| <b>06-EDUCATION</b>                       |                        |  |                             |   |
| <b>32-LIBRARY SERVICES</b>                |                        |  |                             |   |
| 20670 - COUNTY LIBRARY                    | 616,296                | 951,618  | 1,101,255                   | 1,315,474   |
| 20675 - COUNTY LITERACY                   | 165,363                | 157,998  | 238,278                     | 267,081   |
| 20678 - SIERRA COUNTY LITERACY            | 19                     | 15   | 888                         | 888   |

# SCHEDULE 8

| State Controller Schedule                            | 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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> Recommended |                    | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>4 |
|  |  | 3  | 5                  |   |
| <b>06-EDUCATION (continued)</b>                      |  |  |                    |   |
| <b>32-LIBRARY SERVICES (continued)</b>               |  |  |                    |   |
| <b>Total 32 - LIBRARY SERVICES</b>                   | <b>781,678</b>   | <b>1,109,631</b>   | <b>1,340,421</b>   | <b>1,583,443</b>  |
| <b>33-AGRICULTURAL EDUCATION</b>                     |  |  |                    |   |
| 20680 - FARM ADVISOR                                 | 94,407   | 100,962  | 187,870            | 195,010   |
| <b>Total 33 - AGRICULTURAL EDUCATION</b>             | <b>94,407</b>  | <b>100,962</b>   | <b>187,870</b>     | <b>195,010</b>  |
| <b>Total 06 - EDUCATION</b>                          | <b>876,085</b>   | <b>1,210,593</b>   | <b>1,528,291</b>   | <b>1,778,453</b>  |
| <b>07-RECREATION CULTURAL SERVICES</b>               |  |  |                    |   |
| <b>34-CULTURAL SERVICES</b>                          |  |  |                    |   |
| 20780 - MUSEUM                                       | 124,217  | 155,746  | 246,887            | 266,178   |
| <b>Total 34 - CULTURAL SERVICES</b>                  | <b>124,217</b>   | <b>155,746</b>   | <b>246,887</b>     | <b>266,178</b>  |
| <b>35-MEMORIAL BUILDINGS</b>                         |  |  |                    |   |
| 20790 - CHESTER MEMORIAL HALL                        | 22,584   | 26,581   | 31,635             | 31,635  |
| 20800 - GREENVILLE TOWNHALL                          | 2,479  | 2,299  | 2,577              | 2,577   |
| 20810 - PORTOLA MEMORIAL HALL                        | 118,721  | 51,988   | 59,710             | 59,728  |
| 20820 - QUINCY MEMORIAL HALL                         | 35,911   | 41,177   | 44,464             | 44,442  |
| <b>Total 35 - MEMORIAL BUILDINGS</b>                 | <b>179,695</b>   | <b>122,045</b>   | <b>138,386</b>     | <b>138,382</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                                 | 152,501  | 202,579  | 246,741            | 256,319   |
| 20840 - ALMANOR REC-GEN FUNDED                       | 18,140   | 18,186   | 20,950             | 20,950  |
| <b>Total 37 - RECREATION FACILITIES</b>              | <b>170,641</b>   | <b>220,765</b>   | <b>267,691</b>     | <b>277,269</b>  |
| <b>Total 07 - RECREATION &amp; CULTURAL SERVICES</b> | <b>474,553</b>   | <b>498,556</b>   | <b>652,964</b>     | <b>681,829</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>121,411,504</b>   | <b>115,868,730</b>   | <b>143,341,603</b> | <b>151,480,875</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 Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/><br>Estimated <input 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>                               |                        |  |                             |   |
| 44180 - STATE-AID FOR AGRICULTURE                         | 327,473                | 329,279  | 327,921                     | 327,921   |
| 44180P - STATE AID FOR AG                                 | 268                    | 16,740   | 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>327,741</b>         | <b>346,019</b>   | <b>329,121</b>              | <b>329,121</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45070 - AGRICULTURAL SERVICES                             | 27,577                 | 24,085   | 27,000                      | 27,000  |
| 45070P - AGRICULTURAL SERVICES                            | 0                      | 0  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>27,577</b>          | <b>24,085</b>  | <b>27,000</b>               | <b>27,000</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46070 - CNTRB FR OTHR AGENCY                              | 58,470                 | 47,284   | 55,000                      | 55,000  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 17   | 0                           | 0   |
| 46253 - REIMB - CO DISASTR RESPON                         | 0                      | 0  | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>58,470</b>          | <b>47,301</b>  | <b>55,000</b>               | <b>55,000</b>   |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 8,574                  | 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>8,574</b>           | <b>4,500</b>   | <b>25,446</b>               | <b>25,446</b>   |
| <b>Total Revenue</b>                                      | <b>422,362</b>         | <b>421,905</b>   | <b>436,567</b>              | <b>436,567</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 272,454                | 283,054  | 312,971                     | 385,247   |
| 51020 - OTHER WAGES                                       | 7,862                  | 16,342   | 25,000                      | 25,000  |
| 51060 - OVERTIME PAY                                      | 0                      | 0  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 366                    | 305  | 282                         | 282   |
| 51080 - RETIREMENT  | 68,516                 | 69,484   | 109,822                     | 135,183   |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660  | 9,513                       | 9,513   |
| 51090 - GROUP INSURANCE                                   | 73,119                 | 66,295   | 64,614                      | 113,590   |
| 51100 - FICA/MEDICARE OASDI                               | 20,879                 | 23,209   | 23,942                      | 29,471  |
| 51110 - COMPENSATION INSURANCE                            | 632                    | 24,499   | 24,499                      | 23,039  |
| 51120 - CELL PHONE ALLOW                                  | 1,880                  | 1,800  | 1,800                       | 1,800   |
| 51150 - LIFE INSURANCE                                    | 334                    | 334  | 334                         | 704   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>455,555</b>         | <b>494,982</b>   | <b>572,777</b>              | <b>723,829</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                    | 301  | 1,725                       | 1,725   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 316                    | 385  | 400                         | 400   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 784  | 750                         | 750   |

# AGRICULTURAL COMMISSIONER

State Controller Schedule  
County Budget Act

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

**Budget Unit: 20425 - AG COMMISSIONER**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 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                  | 2,426   | 5,000                       | 5,000          |
| 520902 - VEHICLE MAINTENANCE                              | 2,656                  | 3,370   | 4,000                       | 4,000          |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 2,374                  | 4,997   | 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 & WELLNESS                               | 0                      | 0   | 0                           | 0              |
| 521800 - OFFICE EXPENSE                                   | 6,428                  | 1,205   | 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                    | 2,289   | 1,500                       | 1,500          |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 4,683                  | 4,246   | 7,435                       | 7,435          |
| 525000 - OVERHEAD   | 0                      | 0   | 11,520                      | 11,520         |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 2,772                  | 3,170   | 3,170                       | 3,803          |
| 527000 - TRAINING   | 1,020                  | 2,795   | 4,000                       | 4,000          |
| 527400 - TRAVEL- IN COUNTY                                | 6,818                  | 7,884   | 9,000                       | 9,000          |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,151                  | 4,271   | 8,000                       | 8,000          |
| 527550 - IN COUNTY HOSTING                                | 676                    | 213   | 750                         | 750            |
| 527802 - ELECTRIC CHARGES                                 | 2,695                  | 2,272   | 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>56,159</b>   | <b>103,250</b>              | <b>103,883</b> |
| <b>54-FIXED ASSETS</b>                                    |                        |   |                             |                |
| 540110 - CAPITAL IMPROVEMENTS                             | 55,375                 | 0   | 0                           | 0              |
| 541500 - VEHICLE  | 0                      | 0   | 0                           | 0              |
| 541980 - TRUCK  | 43,216                 | 51,489  | 0                           | 0              |
| 542600 - EQUIPMENT  | 11,615                 | 0   | 0                           | 75,000         |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>110,206</b>         | <b>51,489</b>   | <b>0</b>                    | <b>75,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>617,363</b>         | <b>602,630</b>  | <b>676,027</b>              | <b>902,712</b> |
| <b>Net Cost</b>   | <b>195,001</b>         | <b>180,725</b>  | <b>239,460</b>              | <b>466,145</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                            |                        |  |                             |  |
| 45005 - SB 2557 COLLECTION CHARGE                         | 104,995                | 105,086  | 105,000                     | 105,000  |
| 45010 - ASSM-TAX COLLECTOR FEES                           | 16,738                 | 19,048   | 0                           | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>121,733</b>         | <b>124,134</b>   | <b>105,000</b>              | <b>105,000</b>                                 |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 0  | 0                           | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 446                    | 0  | 0                           | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>446</b>             | <b>0</b>   | <b>0</b>                    | <b>0</b>                                       |
| <b>48-TRANSFER</b>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 5,235                  | 9,000  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 20,751                      | 20,751   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0  |
| 48999 - TRANSFER FROM STR SUPPS                           | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>5,235</b>           | <b>9,000</b>   | <b>20,751</b>               | <b>20,751</b>                                  |
| <b>Total Revenue</b>                                      | <b>127,414</b>         | <b>133,134</b>   | <b>125,751</b>              | <b>125,751</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 499,827                | 325,867  | 512,076                     | 535,888  |
| 51020 - OTHER WAGES                                       | 0                      | 26,169   | 30,730                      | 30,730   |
| 51060 - OVERTIME PAY                                      | 4,172                  | 25   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 761                    | 618  | 551                         | 551  |
| 51080 - RETIREMENT  | 136,276                | 108,094  | 179,688                     | 188,043  |
| 51081 - OPEB LIABILITY                                    | 19,024                 | 19,319   | 19,024                      | 19,024   |
| 51090 - GROUP INSURANCE                                   | 43,387                 | 42,886   | 116,507                     | 149,288  |
| 51100 - FICA/MEDICARE OASDI                               | 37,514                 | 26,888   | 39,174                      | 40,995   |
| 51110 - COMPENSATION INSURANCE                            | (13,243)               | 2,768  | 2,768                       | 5,335  |
| 51150 - LIFE INSURANCE                                    | 334                    | 334  | 334                         | 1,127  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>728,052</b>         | <b>552,968</b>   | <b>900,852</b>              | <b>970,981</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 412                    | 488  | 2,000                       | 2,000  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 2,838                  | 3,133  | 4,500                       | 4,500  |
| 520220 - PAPER/PAPER SUPPLIES                             | 564                    | 648  | 1,000                       | 1,000  |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 0                           | 0  |
| 520233 - PRINTING SVC/CHRG                                | 3,289                  | 4,819  | 4,500                       | 4,500  |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0                           | 0  |
| 520250 - COPY MACHINE LEASE                               | 2,950                  | 3,250  | 4,500                       | 4,500  |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0  | 1,900                       | 1,900  |
| 520419 - COVID PPE & CLEANING COST                        | 48                     | 0  | 0                           | 0  |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0  | 0                           | 0  |
| 520902 - VEHICLE MAINTENANCE                              | 1,096                  | 0  | 3,500                       | 3,500  |
| 521107 - PRE-EMPLOYMENT COSTS                             | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,000                  | 2,113  | 2,000                       | 2,000  |
| 521750 - FITNESS & WELNESS                                | 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 521800 - OFFICE EXPENSE                                   | 2,587                  | 3,954                                      |                                    | 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                       | 7,420   |
| 527400 - TRAVEL- IN COUNTY                                | 572                    | 1,515                                      |                                    | 1,200                       | 1,200   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 4,245                  | 5,354                                      |                                    | 15,000                      | 15,000  |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0  |                                    | 11,634                      | 2,800   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>32,301</b>          | <b>34,686</b>                              |                                    | <b>72,863</b>               | <b>65,020</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>760,353</b>         | <b>587,654</b>                             |                                    | <b>973,715</b>              | <b>1,036,001</b>  |
| <b>Net Cost</b>   | <b>632,939</b>         | <b>454,520</b>                             |                                    | <b>847,964</b>              | <b>910,250</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 Schedule  
County Budget Act

**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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                            |                        |  |                             |   |
| 45005 - SB 2557 COLLECTION CHARGE                         | 3,900                  | 3,904  | 2,000                       | 2,000   |
| 45020 - AUDITING-ACCOUNTING FEES                          | 72,533                 | 52,345   | 54,300                      | 54,300  |
| 45080 - CIVIL PROCESS SERVICES                            | 0                      | 0  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>76,433</b>          | <b>56,249</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                                       | 6,882                  | 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>6,882</b>           | <b>0</b>   | <b>14,648</b>               | <b>14,648</b>   |
| <b>Total Revenue</b>                                      | <b>83,315</b>          | <b>56,249</b>  | <b>70,948</b>               | <b>70,948</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 289,870                | 360,992  | 495,377                     | 503,148   |
| 51020 - OTHER WAGES                                       | 79,945                 | 41,690   | 30,000                      | 30,000  |
| 51060 - OVERTIME PAY                                      | 8,507                  | 7,788  | 7,000                       | 7,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 648                    | 532  | 456                         | 456   |
| 51080 - RETIREMENT  | 98,194                 | 111,393  | 173,828                     | 176,554   |
| 51081 - OPEB LIABILITY                                    | 14,269                 | 14,490   | 14,269                      | 14,269  |
| 51090 - GROUP INSURANCE                                   | 81,593                 | 60,909   | 194,115                     | 121,862   |
| 51100 - FICA/MEDICARE OASDI                               | 29,013                 | 31,965   | 37,896                      | 38,491  |
| 51110 - COMPENSATION INSURANCE                            | 757                    | 3,132  | 3,132                       | 5,057   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0   |
| 51128 - BILINGUAL ALLOWANCE                               | 35                     | 420  | 420                         | 420   |
| 51150 - LIFE INSURANCE                                    | 696                    | 769  | 1,003                       | 986   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>603,527</b>         | <b>634,080</b>   | <b>957,496</b>              | <b>898,243</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 315                    | 306  | 350                         | 350   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 10,160                 | 10,622   | 12,000                      | 12,000  |
| 520220 - PAPER/PAPER SUPPLIES                             | 2,648                  | 3,066  | 3,500                       | 3,500   |
| 520221 - ENVELOPES  | 1,521                  | 1,841  | 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0  |                                    | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0  |                                    | 0                           | 0   |
| 521107 - PRE-EMPLOYMENT COSTS                             | 0                      | 0  |                                    | 200                         | 200   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 176                    | 8,557                                      |                                    | 3,000                       | 3,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 396                    | 444  |                                    | 1,500                       | 1,500   |
| 521800 - OFFICE EXPENSE                                   | 3,068                  | 1,722                                      |                                    | 5,000                       | 5,000   |
| 521801 - Office Water                                     | 0                      | 196  |                                    | 300                         | 300   |
| 521900 - PROFESSIONAL SVC                                 | 155,100                | 234,093                                    |                                    | 180,000                     | 180,000   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 1,565                  | 905  |                                    | 2,500                       | 2,500   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 1,380                  | 3,021                                      |                                    | 1,500                       | 1,500   |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0  |                                    | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,910                  | 5,533                                      |                                    | 5,533                       | 6,144   |
| 527000 - TRAINING   | 0                      | 450  |                                    | 2,500                       | 2,500   |
| 527400 - TRAVEL- IN COUNTY                                | 49                     | 0  |                                    | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,219                  | 3,873                                      |                                    | 7,000                       | 7,000   |
| 529500 - COMPUTER   | 1,943                  | 7,704                                      |                                    | 2,500                       | 2,500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>194,534</b>         | <b>287,729</b>                             |                                    | <b>240,383</b>              | <b>240,994</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 540412 - SOFTWARE   | 0                      | 0  |                                    | 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>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>798,061</b>         | <b>921,809</b>                             |                                    | <b>1,247,879</b>            | <b>1,189,237</b>  |
| <b>Net Cost</b>   | <b>714,746</b>         | <b>865,560</b>                             |                                    | <b>1,176,931</b>            | <b>1,118,289</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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>42-FINES PENALTIES</b>                                 |                        |  |                                    |                             |   |
| 42010 - VEHICLE CODE FINES                                | 955                    | 356  |                                    | 0                           | 0   |
| 42011 - COURT COST ADMIN 16028                            | 897                    | 889  |                                    | 0                           | 0   |
| 42043 - T.C.REALIGNMENT AB233                             | 157,909                | 188,950                                    |                                    | 150,000                     | 150,000   |
| 42070 - PROOF OF CORRECTION                               | 2,734                  | 2,624                                      |                                    | 0                           | 0   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>162,495</b>         | <b>192,819</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>192,819</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>(192,819)</b>                           |                                    | <b>(150,000)</b>            | <b>(150,000)</b>  |

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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                             | 573,063                | 415,551                                    |                                    | 0                           | 0   |
| 44705 - ST-DA 1/2 AB118 SUBACCT                           | 0                      | 0  |                                    | 0                           | 0   |
| 44705A - ST-DA 1/2 1020 SUBACCT                           | 20,006                 | 18,021                                     |                                    | 0                           | 0   |
| 44706 - ST-PD 1/2 AB118 SUBACCT                           | 0                      | 0  |                                    | 0                           | 0   |
| 44706A - ST-PD 1/2 1020 SUBACCT                           | 21,246                 | 18,020                                     |                                    | 0                           | 0   |
| 44709 - ST-PROB JJA YTH OFFNDR                            | 0                      | 0  |                                    | 0                           | 0   |
| 44709A - ST-PROB YTH OFFDR BGSA                           | 137,058                | 114,140                                    |                                    | 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                             | 1,576,334              | 1,625,085                                  |                                    | 0                           | 0   |
| 44712 - ST-MH AB118 SUBACCT                               | 0                      | 0  |                                    | 0                           | 0   |
| 44712A - ST-MH AB 118 SUBACCT                             | 880,268                | 842,709                                    |                                    | 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                              | 393,899                | 500,000                                    |                                    | 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                         | (24,393)               | 0  |                                    | 0                           | 0   |
| 44720 - ST-SS ADLT PROTCT SVC                             | 0                      | 0  |                                    | 0                           | 0   |
| 44720A - ST-SS ADLT PROT SVC SUB                          | 0                      | 0  |                                    | 0                           | 0   |
| 44725 - ST-SS FOSTER CARE                                 | 0                      | 0  |                                    | 0                           | 0   |
| 44725A - ST-SS FOSTER CARE SUB                            | 0                      | 0  |                                    | 0                           | 0   |
| 44730 - ST-SS FOSTR CARE ADMIN                            | 0                      | 0  |                                    | 0                           | 0   |
| 44730A - ST-SS FOSTER CARE ADM SUB                        | 0                      | 0  |                                    | 0                           | 0   |
| 44735 - ST-SS CHLD WELFARE SVC                            | 0                      | 0  |                                    | 0                           | 0   |
| 44735A - ST-SS CHLD WELF SVC SUB                          | 0                      | 0  |                                    | 0                           | 0   |
| 44740 - ST-SS ADOPT ADMIN                                 | 0                      | 0  |                                    | 0                           | 0   |
| 44740A - ST-SS ADOPT ADM SUBACCT                          | 0                      | 0  |                                    | 0                           | 0   |
| 44745 - ST-SS CHLD ABUSE PRVNTN                           | 0                      | 0  |                                    | 0                           | 0   |
| 44745A - ST-SS CHLD AB PRVNT SUB                          | 0                      | 0  |                                    | 0                           | 0   |
| 44750 - ST-SS ADOPT ASST PROG                             | 0                      | 0  |                                    | 0                           | 0   |
| 44750A - ST-ADOPT ASST SUBACCT                            | 0                      | 0  |                                    | 0                           | 0   |
| 44760 - ST-A/D DRUG COURT                                 | 0                      | 0  |                                    | 0                           | 0   |
| 44760A - ST-A/D DRUG CT SUBACCT                           | 1,318                  | 0  |                                    | 0                           | 0   |

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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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 (continued)</b>                   |                        |  |                             |   |
| 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                | 405,988  | 0                           | 0   |
| 44781 - ST-SS PROT SVC SUBACCT                            | 0                      | 0  | 0                           | 0   |
| 44781A - ST-SS PROT SVC SUBACCT                           | 3,224,082              | 3,307,422  | 0                           | 0   |
| 44782 - ST-FAMILY SPT SUBACT                              | 0                      | 0  | 0                           | 0   |
| 44782A - ST-FAMILY SPT SUBACT                             | 3,519,544              | 2,921,911  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>10,836,541</b>      | <b>10,198,333</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>10,851,107</b>      | <b>10,198,333</b>  | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580700 - TRN-SO TRIAL CRT SEC                             | 498,644                | 489,970  | 0                           | 0   |
| 580705 - TRN-DA 1/2 AB118                                 | 0                      | 0  | 0                           | 0   |
| 580706 - TRN-PD 1/2 AB118                                 | 0                      | 0  | 0                           | 0   |
| 580709 - TRN- PROB JJA YTH OFFNDR                         | 138,113                | 128,086  | 0                           | 0   |
| 580710 - TRN-PROB JJA JUV RNTRY                           | 0                      | 0  | 0                           | 0   |
| 580711 - TRAN-MH BEHAV HEALTH                             | 1,576,334              | 1,625,085  | 0                           | 0   |
| 580712 - TRN-MH AB118 SUBACCT                             | 796,753                | 854,801  | 0                           | 0   |
| 580715 - TRN-SO SLESA                                     | 500,000                | 500,000  | 0                           | 0   |
| 580716 - TRN-SO CAL EMA                                   | 29,486                 | 29,486   | 0                           | 0   |
| 580718 - TRN-PRB/SO/DA COPS JV JST                        | 0                      | 0  | 0                           | 0   |
| 580720 - TRN-ADULT PROTCT SVC                             | 0                      | 0  | 0                           | 0   |
| 580725 - TRN-SS FOSTER CARE                               | 0                      | 0  | 0                           | 0   |
| 580730 - TRN-SS FOSTER CARE ADMIN                         | 0                      | 0  | 0                           | 0   |
| 580735 - TRN-SS CLD WELFARE SVC                           | 0                      | 0  | 0                           | 0   |
| 580740 - TRN-SS ADOPT ADMIN                               | 0                      | 0  | 0                           | 0   |
| 580745 - TRN-SS CHLD ABUSE PRVNT                          | 0                      | 0  | 0                           | 0   |
| 580750 - TRN-SS ADOPT ASST PROG                           | 0                      | 0  | 0                           | 0   |
| 580760 - TRN-A/D DRUG COURT                               | 0                      | 0  | 0                           | 0   |
| 580765 - TRN-A/D NON DRUG M/CAL                           | 0                      | 0  | 0                           | 0   |
| 580770 - TRN-A/D DRUG M/CAL                               | 0                      | 0  | 0                           | 0   |
| 580780 - TRN-SS CAL WORKS MOE                             | 166,953                | 405,988  | 0                           | 0   |
| 580781 - TRN-SS PROT SVC SUBACCT                          | 0                      | 0  | 0                           | 0   |
| 580782 - TRN-FAMILY SPT SUBACT                            | 4,379,397              | 6,525,902  | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>8,085,680</b>       | <b>10,559,318</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>8,085,680</b>       | <b>10,559,318</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(2,765,427)</b>     | <b>360,985</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 - MNTL 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>4     | Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|------------------|--|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |                  |  |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |  |                  |  |
| 43010 - INTEREST-INVESTED FUNDS                           | 100,437                | 120,334                                    | 80,000   | 80,000           | 80,000   |
| 43998 - UNREALIZED GAINS/LOSSES                           | 62,935                 | 0  | 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>80,000</b>                                  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |  |                  |  |
| 44044 - STATE-VEH LIC FEES                                | (38,140)               | 14,130                                     | 125,000  | 50,000           | 50,000   |
| 44142 - ST.-AID HLTH REALIGN. REV                         | 484,223                | 44,919                                     | 41,941   | 41,941           | 41,941   |
| 44290 - STATE-OTHER                                       | 867,700                | 177,050                                    | 557,189  | 937,189          | 937,189  |
| 44295 - STATE-MENTAL HEALTH                               | 2,333,144              | 539,303                                    | 2,750,000                                      | 2,750,000        | 2,750,000                                      |
| 44296 - ST-MH EPSDT SV                                    | 0                      | 0  | 0  | 0                | 0  |
| 44297 - ST-MH-HFP SV                                      | 0                      | 0  | 0  | 0                | 0  |
| 44298 - ST-MH KATIE A SV                                  | 0                      | 0  | 0  | 0                | 0  |
| 44515 - FED-MENTAL HEALTH                                 | 0                      | 121,182                                    | 0  | 200,000          | 200,000  |
| 48296 - ST-MHEPSDTSV TI                                   | 0                      | 0  | 0  | 0                | 0  |
| 48297 - ST-MH-HFP SV TI                                   | 0                      | 0  | 0  | 0                | 0  |
| 48298 - ST-MH KATIE A SV TI                               | 0                      | 0  | 0  | 0                | 0  |
| 48515 - FED-MENTAL HLTH TI                                | 0                      | 0  | 0  | 0                | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>3,646,927</b>       | <b>896,584</b>                             | <b>3,474,130</b>                               | <b>3,979,130</b> | <b>3,979,130</b>                               |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |  |                  |  |
| 45083 - COPY/CERT COPY/POSTAGE                            | 0                      | 0  | 0  | 0                | 0  |
| 45143 - MISC HLTH CONTRACTS                               | 0                      | 0  | 0  | 0                | 0  |
| 45150 - MENTAL HEALTH-PATIENT FEE                         | 30,665                 | 37,642                                     | 20,000   | 30,000           | 30,000   |
| 45156 - M.H. OUT OF COUNTY MATCH                          | 0                      | 0  | 0  | 0                | 0  |
| 45200 - OTHR SVC OR SVC TO CRTS                           | 0                      | 0  | 0  | 0                | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>30,665</b>          | <b>37,642</b>                              | <b>20,000</b>                                  | <b>30,000</b>    | <b>30,000</b>                                  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |  |                  |  |
| 46070 - CNTRB FR OTHR AGENCY                              | 0                      | 0  | 0  | 0                | 0  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 260                    | 0  | 0  | 0                | 0  |
| 46253 - REIMB - CO DISASTR RESPON                         | 33                     | 0  | 0  | 0                | 0  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>293</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                                      | 0                      | 202,726                                    | 203,700  | 330,000          | 330,000  |
| 48002 - TRANSFER-IN2                                      | 0                      | 12,151                                     | 25,000   | 78,800           | 78,800   |
| 48003 - TRANSFER-IN3                                      | 0                      | 0  | 0  | 0                | 0  |
| 48004 - TRANSFER-IN4                                      | 0                      | 0  | 0  | 0                | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 402  | 9,322  | 45,000           | 45,000   |
| 48006 - TRANSFER-IN6                                      | 11,822                 | 22,013                                     | 20,412   | 20,412           | 20,412   |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 21,247   | 33,000           | 33,000   |
| 48008 - TRANSFER-IN8                                      | 0                      | 0  | 95,000   | 95,000           | 95,000   |
| 48009 - TRAN IN/OUT                                       | 0                      | 0  | 0  | 0                | 0  |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0  | 0                | 0  |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 0                      | 0  | 0  | 0                | 0  |

# BEHAVIORAL HEALTH - MENTAL HEALTH

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**Fund: 0014 MENTAL HEALTH**

**Budget Unit: 70570 - MNTL HLTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<br>3 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>4 | 2024-25<br>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                | 728,244  | 289,045   | 440,000   |
| 48297 - ST-MH-HFP SV TI                                   | 77,395                 | 80,916   | 40,000  | 45,000  |
| 48298 - ST-MH KATIE A SV TI                               | 128,619                | 80,916   | 40,000  | 45,000  |
| 48515 - FED-MENTAL HLTH TI                                | 696,555                | 728,244  | 407,639   | 440,000   |
| 48712 - TRN-MH AB118 SUBACCT                              | 825,187                | 861,567  | 875,000   | 875,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>2,384,910</b>       | <b>2,717,179</b>   | <b>2,034,037</b>  | <b>2,454,884</b>  |
| <b>Total Revenue</b>                                      | <b>6,226,167</b>       | <b>3,771,739</b>   | <b>5,608,167</b>  | <b>6,544,014</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |   |   |
| 51000 - REGULAR WAGES                                     | 1,371,777              | 1,439,998  | 2,129,610   | 2,196,410   |
| 51020 - OTHER WAGES                                       | 19,938                 | 23,274   | 80,000  | 40,000  |
| 51060 - OVERTIME PAY                                      | 56,623                 | 41,961   | 0   | 60,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 11,981                 | 11,656   | 9,858   | 9,858   |
| 51080 - RETIREMENT  | 429,565                | 460,159  | 747,280   | 770,720   |
| 51081 - OPEB LIABILITY                                    | 65,399                 | 66,410   | 65,399  | 65,399  |
| 51090 - GROUP INSURANCE                                   | 220,989                | 283,691  | 577,424   | 618,347   |
| 51100 - FICA/MEDICARE OASDI                               | 109,698                | 116,469  | 162,915   | 168,025   |
| 51110 - COMPENSATION INSURANCE                            | 21,983                 | 43,151   | 43,151  | 40,443  |
| 51120 - CELL PHONE ALLOW                                  | 3,492                  | 3,025  | 2,880   | 3,500   |
| 51128 - BILINGUAL ALLOWANCE                               | 437                    | 315  | 315   | 315   |
| 51150 - LIFE INSURANCE                                    | 0                      | 251  | 334   | 4,085   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>2,311,882</b>       | <b>2,490,360</b>   | <b>3,819,166</b>  | <b>3,977,102</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |   |   |
| 520201 - PHONE - LAND LINE (S)                            | 8,961                  | 7,006  | 1,000   | 10,000  |
| 520202 - CELL PHONE SERVICE                               | 12,684                 | 12,614   | 16,200  | 16,200  |
| 520203 - INTERNET SERVICE                                 | 5,250                  | 10,250   | 10,000  | 10,000  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 991                    | 937  | 2,500   | 2,500   |
| 520215 - ANSWERING SERVICE                                | 67,164                 | 67,200   | 67,200  | 67,200  |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 100   | 100   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 0   | 0   |
| 520250 - COPY MACHINE LEASE                               | 2,677                  | 4,030  | 4,000   | 4,000   |
| 520400 - HOUSEHOLD EXPENSE                                | 2                      | 120  | 1,000   | 1,000   |
| 520415 - COMPUTER UPGRADE                                 | 3,591                  | (19,173)   | 5,000   | 7,500   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0   | 0   |
| 520500 - INSURANCE  | 40,427                 | 30,586   | 23,090  | 30,586  |
| 520902 - VEHICLE MAINTENANCE                              | 7,800                  | 16,417   | 15,000  | 15,000  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 5,325                  | 1,915  | 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                    | 460  | 1,000   | 1,000   |
| 521524 - LAND LINE PHONE/EQUIP                            | 15,161                 | 1,383  | 5,000   | 5,000   |

# BEHAVIORAL HEALTH - MENTAL HEALTH

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**Fund: 0014 MENTAL HEALTH**

**Budget Unit: 70570 - MNTL HLTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |  |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 12,000                 | 17,396                                     |                                    | 18,000                      | 18,000   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  |                                    | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 9,485                  | 5,881                                      |                                    | 5,000                       | 7,500  |
| 521801 - Office Water                                     | 0                      | 0  |                                    | 0                           | 0  |
| 521900 - PROFESSIONAL SVC                                 | 1,384,694              | 1,759,948                                  |                                    | 1,500,000                   | 2,000,000                                      |
| 521905 - RESIDENTIAL TREATMENT SVC                        | 568,823                | 868,183                                    |                                    | 1,000,000                   | 1,000,000                                      |
| 521912 - PROFESSIONAL SERVICES-WPC                        | 0                      | 0  |                                    | 30,000                      | 0  |
| 521960 - QA- OFFICE SUPPLIES                              | 651                    | 3,310                                      |                                    | 3,000                       | 3,000  |
| 521963 - QA- OUT OF CO TRAVEL                             | 2,705                  | 1,324                                      |                                    | 2,500                       | 2,500  |
| 521986 - SECURITY   | 9,224                  | 9,921                                      |                                    | 10,458                      | 10,458   |
| 523500 - CHILDRENS FAIR EXP                               | 250                    | 0  |                                    | 500                         | 500  |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0  |                                    | 150                         | 150  |
| 524021 - THERAPEUTIC SUPPLIES                             | 726                    | (555)                                      |                                    | 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                  | 15,586                                     |                                    | 18,000                      | 35,000   |
| 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 MNTL HTLH 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                      | 33,027   |
| 527000 - TRAINING   | 3,327                  | 3,197                                      |                                    | 2,500                       | 2,500  |
| 527002 - TRAINING - WPC                                   | 0                      | 0  |                                    | 0                           | 0  |
| 527400 - TRAVEL- IN COUNTY                                | 12,859                 | 8,229                                      |                                    | 15,000                      | 15,000   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 200                    | 0  |                                    | 1,500                       | 1,500  |
| 527410 - CLIENT SERVICE EXP                               | 106                    | 1,008                                      |                                    | 2,000                       | 2,000  |
| 527412 - IN-COUNTY TRAVEL - WPC                           | 0                      | 0  |                                    | 0                           | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 7,836                  | 4,741                                      |                                    | 10,000                      | 10,000   |
| 527511 - PC MNT HLTH 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                | 328,418                                    |                                    | 565,000                     | 565,000  |
| 529502 - COMPUTER - WPC                                   | 0                      | 0  |                                    | 0                           | 0  |
| 529660 - REIMB CLIENT/VENDOR                              | 0                      | 0  |                                    | 0                           | 0  |
| 529921 - FINGER PRINTING                                  | 0                      | 374  |                                    | 300                         | 500  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>3,050,597</b>       | <b>3,447,924</b>                           |                                    | <b>3,635,088</b>            | <b>4,119,870</b>                               |

# BEHAVIORAL HEALTH - MENTAL HEALTH

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**Fund: 0014 MENTAL HEALTH**

**Budget Unit: 70570 - MNTL HLTH**

**Function: 04 - HEALTH & SANITATION**

**Activity: 24 - HEALTH**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---|-----------------------------|---|
| <b>53-OTHER CHARGES</b>                                   |                        |   |                             |   |
| 532300 - CLIENT TRANSPORT                                 | 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>                                    |                        |   |                             |   |
| 54050 - OFFICE EQUIPMENT                                  | 0                      | 0   | 0                           | 0   |
| 541500 - VEHICLE  | 96,082                 | 0   | 0                           | 0   |
| 541501 - VEHICLE 4X4                                      | 0                      | 0   | 0                           | 0   |
| 543700 - COPY MACHINE                                     | 0                      | 0   | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>96,082</b>          | <b>0</b>  | <b>0</b>                    | <b>0</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   | 0                      | 0   | 0                           | 379,500   |
| 580001 - TRANSFER   | 0                      | 0   | 13,462                      | 0   |
| 580002 - TRANSFER   | 134,686                | 93,359  | 0                           | 0   |
| 580003 - INTER FUND TRANSFER                              | 0                      | 0   | 60,000                      | 0   |
| 580004 - INTERFUND TRASNFER                               | 0                      | 0   | 0                           | 0   |
| 580005 - TRANSFER   | 0                      | 0   | 50,000                      | 0   |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>134,686</b>         | <b>93,359</b>   | <b>123,462</b>              | <b>379,500</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>5,593,247</b>       | <b>6,031,643</b>  | <b>7,577,716</b>            | <b>8,476,472</b>  |
| <b>Net Cost</b>   | <b>(632,920)</b>       | <b>2,259,904</b>  | <b>1,969,549</b>            | <b>1,932,458</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<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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                           | 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              | 1,997,456  | 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>1,997,456</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>2,108,625</b>   | <b>2,070,000</b>            | <b>2,070,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 507,565                | 567,004  | 880,734                     | 761,068   |
| 51020 - OTHER WAGES                                       | 66,103                 | 27,438   | 150,000                     | 150,000   |
| 51060 - OVERTIME PAY                                      | 29,784                 | 21,937   | 0                           | 30,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 5,954                  | 5,371  | 4,584                       | 4,584   |
| 51080 - RETIREMENT  | 171,449                | 169,520  | 309,050                     | 267,059   |
| 51081 - OPEB LIABILITY                                    | 31,986                 | 32,480   | 31,986                      | 31,986  |
| 51090 - GROUP INSURANCE                                   | 95,157                 | 140,060  | 303,830                     | 238,297   |
| 51100 - FICA/MEDICARE OASDI                               | 44,871                 | 46,644   | 67,376                      | 58,222  |
| 51110 - COMPENSATION INSURANCE                            | 3,098                  | 11,382   | 11,382                      | 12,844  |
| 51120 - CELL PHONE ALLOW                                  | 1,375                  | 1,925  | 1,950                       | 1,950   |
| 51128 - BILINGUAL ALLOWANCE                               | 105                    | 105  | 105                         | 105   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 1,895   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>957,447</b>         | <b>1,023,866</b>   | <b>1,760,997</b>            | <b>1,558,010</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 9,347                  | 8,453  | 2,000                       | 2,000   |
| 520202 - CELL PHONE SERVICE                               | 2,809                  | 1,836  | 4,500                       | 4,500   |
| 520203 - INTERNET SERVICE                                 | 15,404                 | 21,924   | 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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |  |   |
| 520250 - COPY MACHINE LEASE                               | 4,011                  | 9,146                                      | 8,000  | 10,000  |
| 520300 - FOOD   | 0                      | 0  | 500  | 500   |
| 520400 - HOUSEHOLD EXPENSE                                | 107                    | 8  | 500  | 500   |
| 520407 - REFUSE DISPOSAL                                  | 2,370                  | 2,639                                      | 3,500  | 3,500   |
| 520415 - COMPUTER UPGRADE                                 | 655                    | 0  | 2,500  | 2,500   |
| 520500 - INSURANCE  | 0                      | 0  | 0  | 10,000  |
| 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                                   | 13,345                 | 3,570                                      | 7,000  | 7,000   |
| 521900 - PROFESSIONAL SVC                                 | 873,656                | 753,947                                    | 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                 | 75,583                                     | 85,000   | 85,000  |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 25                     | 0  | 1,000  | 1,000   |
| 524460 - JUVENILE OUTING/INCENTIVE                        | 210                    | 120  | 1,000  | 1,000   |
| 524480 - PC MNTL HTLH COMM EXP                            | 1,195                  | 1,958                                      | 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  | 10,831  |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0  | 0  | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 8,808                  | 9,128                                      | 12,500   | 12,500  |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 212                    | 0  | 2,500  | 2,500   |
| 527410 - CLIENT SERVICE EXP                               | 1,498                  | 1,737                                      | 10,000   | 10,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 4,279                  | 2,538                                      | 5,000  | 5,000   |
| 527502 - TRAVEL--SP PROGRM                                | 0                      | 0  | 0  | 0   |
| 527750 - IN CNTY HOSTING                                  | 448                    | 0  | 1,000  | 1,000   |
| 527802 - ELECTRIC CHARGES                                 | 11,564                 | 12,891                                     | 15,000   | 15,000  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 15,567                 | 7,421                                      | 16,000   | 16,000  |
| 527804 - HEATING FUEL/OIL                                 | 0                      | 0  | 0  | 0   |
| 527807 - WATER/SEWER CHARGES                              | 1,022                  | 1,014                                      | 2,600  | 2,600   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0  | 0   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                      | 0  | 0  | 0   |

# MENTAL HEALTH SERVICES ACT

State Controller Schedule  
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**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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>1,157,161</b>       | <b>1,001,464</b>  | <b>1,270,437</b>            | <b>1,283,277</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                      | 202,726   | 203,700                     | 330,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>202,726</b>  | <b>353,700</b>              | <b>480,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>2,123,674</b>       | <b>2,228,056</b>  | <b>3,635,134</b>            | <b>3,571,287</b>  |
| <b>Net Cost</b>   | <b>439,937</b>         | <b>119,431</b>  | <b>1,565,134</b>            | <b>1,501,287</b>  |

# ALCOHOL & DRUG

State Controller Schedule  
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**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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        |   |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>42-FINES PENALTIES</b>                                 |                        |   |                             |  |
| 42060 - CO ALC ABUSE/PREV.1463.25                         | 2,998                  | 2,771   | 3,105                       | 0  |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>2,998</b>           | <b>2,771</b>  | <b>3,105</b>                | <b>0</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                           | 602,269                | 341,795   | 440,000                     | 440,000  |
| 44516P - FED-BLOCK GRANT ALCOHOL                          | 0                      | 0   | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>602,269</b>         | <b>341,795</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                  | 3,119   | 3,291                       | 0  |
| 45331 - ASSMT VC 23649 \$100                              | 6,312                  | 5,801   | 7,075                       | 0  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>9,363</b>           | <b>8,920</b>  | <b>10,366</b>               | <b>0</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>620,141</b>         | <b>353,486</b>  | <b>453,471</b>              | <b>440,000</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 170,806                | 205,119   | 401,504                     | 383,332  |
| 51020 - OTHER WAGES                                       | 0                      | 0   | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 12,343                 | 10,000  | 0                           | 10,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,409                  | 116   | 110                         | 110  |
| 51080 - RETIREMENT  | 56,982                 | 58,084  | 140,888                     | 134,511  |
| 51081 - OPEB LIABILITY                                    | 6,540                  | 6,641   | 6,540                       | 6,540  |
| 51090 - GROUP INSURANCE                                   | 29,459                 | 35,185  | 101,502                     | 88,230   |
| 51100 - FICA/MEDICARE OASDI                               | 13,878                 | 16,572  | 30,715                      | 29,325   |
| 51110 - COMPENSATION INSURANCE                            | (3,382)                | 1,392   | 1,392                       | 1,701  |
| 51120 - CELL PHONE ALLOW                                  | 38                     | 300   | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 740  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>288,073</b>         | <b>333,409</b>  | <b>682,651</b>              | <b>654,489</b>                                 |

# ALCOHOL & DRUG

State Controller Schedule  
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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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |  |   |
| 520201 - PHONE - LAND LINE (S)                            | 1,279                  | 556  | 1,800  | 0   |
| 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  | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  | 0  | 0   |
| 521500 - MEDICAL SUPPLIES                                 | 344                    | 317  | 500  | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 700                    | 700  | 700  | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 811  | 1,950  | 450   |
| 521900 - PROFESSIONAL SVC                                 | 128,841                | 65,376                                     | 110,000  | 40,000  |
| 521905 - RESIDENTIAL TREATMENT SVC                        | 22,546                 | 43,448                                     | 25,000   | 150,000   |
| 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  | 1,482   |
| 527000 - TRAINING   | 1,270                  | 2,438                                      | 10,000   | 10,000  |
| 527400 - TRAVEL- IN COUNTY                                | 45                     | 30   | 750  | 750   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 1,500  | 1,500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,284                  | 4,771                                      | 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>135,357</b>                             | <b>188,454</b>                                 | <b>234,374</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                 | 105,362                                    | 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>105,362</b>                             | <b>110,000</b>                                 | <b>110,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>576,366</b>         | <b>574,128</b>                             | <b>981,105</b>                                 | <b>998,863</b>  |
| <b>Net Cost</b>   | <b>(43,775)</b>        | <b>220,642</b>                             | <b>527,634</b>                                 | <b>558,863</b>  |

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

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<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                                       | 368,805                | 740,901  | 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>740,901</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>740,901</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                            | (163)                  | 5  | 5                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(163)</b>           | <b>5</b>   | <b>5</b>                    | <b>0</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                | 246,186  | 595,000                     | 595,000   |
| 524021 - THERAPEUTIC SUPPLIES                             | 0                      | 7,155  | 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                         | 118   |
| 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>256,770</b>   | <b>598,267</b>              | <b>598,283</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 109,725                | 110,922  | 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

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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>58-TRANSFERS (continued)</b>                           |                        |  |                                    |                             |   |
| 58003 - TRANSFER ADMIN (70570)                            | 0                      | 12,151                                     |                                    | 25,000                      | 78,800  |
| <b>Total 58 - TRANSFERS</b>                               | <b>109,725</b>         | <b>123,073</b>                             |                                    | <b>215,000</b>              | <b>268,800</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>397,746</b>         | <b>379,848</b>                             |                                    | <b>813,272</b>              | <b>867,083</b>  |
| <b>Net Cost</b>   | <b>28,941</b>          | <b>(361,053)</b>                           |                                    | <b>363,272</b>              | <b>417,083</b>  |

# DRUG COURT (ALCOHOL & DRUG)

State Controller Schedule  
County Budget Act

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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                                 |                        |  |                             |   |
| 42060 - CO ALC ABUSE/PREV.1463.25                         | 0                      | 0  | 0                           | 3,105   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>3,105</b>  |
| <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                     | 0   |
| 44295 - STATE-MENTAL HEALTH                               | 0                      | 0  | 0                           | 250,000   |
| 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>250,000</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45330 - DRUG PROG. FEE/DIVERSION                          | 0                      | 0  | 0                           | 3,291   |
| 45331 - ASSMT VC 23649 \$100                              | 0                      | 0  | 0                           | 7,075   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>10,366</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                           | 250,000   |
| 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>250,000</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>   | <b>500,000</b>              | <b>513,471</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                            | (65)                   | 26   | 26                          | 33  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(62)</b>            | <b>28</b>  | <b>28</b>                   | <b>35</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 0                      | 0  | 500                         | 500   |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  | 0                           | 1,200   |
| 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                         | 4,000   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 1,500   |

# DRUG COURT (ALCOHOL & DRUG)

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**Plumas County**  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 5,900                  | 0  |                                    | 200,000                     | 50,000  |
| 521905 - RESIDENTIAL TREATMENT SVC                        | 0                      | 0  |                                    | 75,000                      | 25,000  |
| 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                      | 0   |
| 525000 - OVERHEAD   | 0                      | 965  |                                    | 0                           | 1,000   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 22                     | 24   |                                    | 24                          | 28  |
| 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   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>8,922</b>           | <b>3,989</b>                               |                                    | <b>503,474</b>              | <b>255,478</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 540412 - SOFTWARE   | 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>58-TRANSFERS</b>                                       |                        |  |                                    |                             |   |
| 580000 - TRANSFER   | 0                      | 402  |                                    | 50,000                      | 45,000  |
| 580001 - TRANSFER   | 0                      | 0  |                                    | 0                           | 0   |
| 580002 - TRANSFER   | 0                      | 0  |                                    | 0                           | 0   |
| 580003 - INTER FUND TRANSFER                              | 0                      | 0  |                                    | 0                           | 0   |
| 580004 - INTERFUND TRASNFER                               | 0                      | 0  |                                    | 0                           | 0   |
| 58001 - TRANSFER-OUT1                                     | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>402</b>                                 |                                    | <b>50,000</b>               | <b>45,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>8,860</b>           | <b>4,419</b>                               |                                    | <b>553,502</b>              | <b>300,513</b>  |
| <b>Net Cost</b>   | <b>8,860</b>           | <b>4,419</b>                               |                                    | <b>53,502</b>               | <b>(212,958)</b>  |

# SUBSTANCE ABUSE AND M.H. SERVICES ADMIN.

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                                  | 182,155                | 178,018   | 311,097                     | 311,097   |
| 44431P - FEDERAL -SAMHSA                                  | 0                      | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>182,155</b>         | <b>178,018</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>180,160</b>         | <b>175,775</b>  | <b>311,097</b>              | <b>311,097</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |   |
| 51000 - REGULAR WAGES                                     | 108,078                | 105,817   | 158,845                     | 157,909   |
| 51020 - OTHER WAGES                                       | 0                      | 0   | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 15,652                 | 16,697  | 0                           | 18,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 191                    | 179   | 160                         | 160   |
| 51080 - RETIREMENT  | 35,678                 | 29,133  | 55,739                      | 55,410  |
| 51081 - OPEB LIABILITY                                    | 5,470                  | 5,554   | 5,470                       | 5,470   |
| 51090 - GROUP INSURANCE                                   | 19,601                 | 24,919  | 40,250                      | 40,750  |
| 51100 - FICA/MEDICARE OASDI                               | 9,282                  | 9,279   | 12,152                      | 12,080  |
| 51110 - COMPENSATION INSURANCE                            | 643                    | 1,738   | 1,738                       | 2,337   |
| 51119 - LIABILITY INSURANCE                               | 0                      | 0   | 0                           | 0   |
| 51120 - CELL PHONE ALLOW                                  | 450                    | 450   | 450                         | 450   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0   | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 324   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>195,045</b>         | <b>193,766</b>  | <b>274,804</b>              | <b>292,890</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.

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<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                       | 1,671   |
| 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                  | 2,270  | 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>13,347</b>  | <b>38,191</b>               | <b>38,421</b>   |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 27,152                      | 33,000  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>27,152</b>               | <b>33,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>212,135</b>         | <b>207,113</b>   | <b>340,147</b>              | <b>364,311</b>  |
| <b>Net Cost</b>   | <b>31,975</b>          | <b>31,338</b>  | <b>29,050</b>               | <b>53,214</b>   |

# MENTAL HEALTH SERVICES ACT EDUCATION & TRNG.

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                            | (19)                   | 25  | 25                          | 26  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(16)</b>            | <b>27</b>   | <b>26</b>                   | <b>27</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                          | 12  |
| 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>142,429</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>39,839</b>          | <b>62,627</b>   | <b>142,463</b>              | <b>142,456</b>  |
| <b>Net Cost</b>   | <b>39,839</b>          | <b>62,627</b>   | <b>(7,537)</b>              | <b>(7,544)</b>  |

# 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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<br>3 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<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                           | (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 RESPON                         | 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  | 81,456  |
| 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>81,456</b>   |
| <b>Total Revenue</b>                                      | <b>833</b>             | <b>(852)</b>   | <b>78,358</b>   | <b>81,756</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                            | (345)                  | 28   | 28  | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0   | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(342)</b>           | <b>28</b>  | <b>28</b>   | <b>0</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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>                   |                        |   |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 4,860                  | 50,350  | 52,000                      | 36,400  |
| 524021 - THERAPEUTIC SUPPLIES                             | 0                      | 0   | 0                           | 0   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0   | 0                           | 0   |
| 525000 - OVERHEAD   | 163                    | 31,213  | 31,213                      | 31,213  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 23                     | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 0                           | 0   |
| 527800 - UTILITIES  | 0                      | 0   | 0                           | 0   |
| 52840 - CONTINGENCIES                                     | 0                      | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5,046</b>           | <b>81,563</b>   | <b>83,213</b>               | <b>67,613</b>   |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |   |
| 580006 - TRF TO AOD                                       | 11,822                 | 22,013  | 26,058                      | 45,056  |
| <b>Total 58 - TRANSFERS</b>                               | <b>11,822</b>          | <b>22,013</b>   | <b>26,058</b>               | <b>45,056</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>16,526</b>          | <b>103,604</b>  | <b>109,299</b>              | <b>112,669</b>  |
| <b>Net Cost</b>   | <b>15,693</b>          | <b>104,456</b>  | <b>30,941</b>               | <b>30,913</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 checked="" type="checkbox"/><br>Estimated <input 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                 | 131,412  | 150,000                     | 150,000   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>97,054</b>          | <b>131,412</b>   | <b>150,000</b>              | <b>150,000</b>  |
| <b>Total Revenue</b>                                      | <b>97,054</b>          | <b>131,412</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>(131,412)</b>   | <b>(150,000)</b>            | <b>(150,000)</b>  |

# MENTAL HEALTH COURT CARE

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**Fund: 0014 MENTAL HEALTH**

**Budget Unit: 70581 - CARE COURT**

**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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                                    |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0  |                                    | 0                           | 300   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>300</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>300</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                                    |                             |   |
| 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>                               |                        |  |                                    |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  |                                    | 0                           | 50,000  |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 272   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>50,272</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>50,272</b>   |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>49,972</b>   |

# BOARD OF SUPERVISORS

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## 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

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**Fund: 0011 TITLE III**

**Budget Unit: 20027 - TITLE III**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                                    |                  | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Recommended      |   |
|   |                        | Estimated <input type="checkbox"/>         | 3                | 4   |
| <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                 | 245,111                                    | 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>245,111</b>                             | <b>1,114,586</b> | <b>1,114,586</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>56,720</b>          | <b>245,111</b>                             | <b>1,139,105</b> | <b>1,139,105</b>  |
| <b>Net Cost</b>   | <b>(191,551)</b>       | <b>(13,869)</b>                            | <b>887,384</b>   | <b>887,384</b>  |

# BOARD OF SUPERVISORS

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**Fund: 0001 GENERAL**

**Budget Unit: 20010 - BOARD OF SUPERVISORS**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

**2024-25**

Adopted by the  
Board of

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                           |                        |  |                             |  |
| 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>  |                        |  |                             |  |
| 48000 - TRANSFER-IN                                       | 4,550                  | 0  | 0                           | 0  |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 14,348                      | 14,348   |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0  | 0                           | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>4,550</b>           | <b>0</b>   | <b>14,348</b>               | <b>14,348</b>                                  |
| <b>Total Revenue</b>                                      | <b>4,620</b>           | <b>1,175</b>   | <b>14,348</b>               | <b>14,348</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 387,974                | 383,307  | 394,166                     | 387,236  |
| 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                 | 87,692   | 138,313                     | 135,881  |
| 51081 - OPEB LIABILITY                                    | 14,269                 | 14,487   | 14,269                      | 14,269   |
| 51090 - GROUP INSURANCE                                   | 59,535                 | 70,918   | 106,847                     | 154,656  |
| 51100 - FICA/MEDICARE OASDI                               | 30,409                 | 29,827   | 30,154                      | 29,624   |
| 51110 - COMPENSATION INSURANCE                            | 1,220                  | 18,436   | 18,436                      | 4,303  |
| 51120 - CELL PHONE ALLOW                                  | 5,360                  | 5,250  | 5,400                       | 5,400  |
| 51150 - LIFE INSURANCE                                    | 1,793                  | 1,673  | 1,839                       | 845  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>579,920</b>         | <b>612,350</b>   | <b>709,803</b>              | <b>732,593</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 267                    | 652  | 800                         | 800  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  | 1,200                       | 1,200  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 62                     | 62   | 66                          | 66   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 1,000                       | 1,000  |
| 520230 - COPY CHARGES                                     | 0                      | 254  | 200                         | 200  |
| 520250 - COPY MACHINE LEASE                               | 0                      | 3,151  | 11,000                      | 8,000  |
| 520400 - HOUSEHOLD EXPENSE                                | 201                    | 0  | 250                         | 250  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 17,365                 | 21,584   | 40,000                      | 40,000   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0  | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 1,190                  | 3,168  | 1,800                       | 1,800  |
| 521801 - Office Water                                     | 0                      | 0  | 1,200                       | 1,200  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 2,904                  | 0  | 5,000                       | 5,000  |

# BOARD OF SUPERVISORS

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**Fund: 0001 GENERAL**

**Budget Unit: 20010 - BOARD OF SUPERVISORS**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0              |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 8,734                  | 5,267  | 5,267                       | 6,234          |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0  | 0                           | 0              |
| 527400 - TRAVEL- IN COUNTY                                | 6,426                  | 2,524  | 7,000                       | 7,000          |
| 527500 - TRAVEL- OUT OF COUNTY                            | 13,650                 | 6,781  | 16,000                      | 16,000         |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0  | 0                           | 0              |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>50,799</b>          | <b>43,443</b>  | <b>90,783</b>               | <b>88,750</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>630,719</b>         | <b>655,793</b>   | <b>800,586</b>              | <b>821,343</b> |
| <b>Net Cost</b>   | <b>626,099</b>         | <b>654,618</b>   | <b>786,238</b>              | <b>806,995</b> |

# PG&E DIXIE FIRE SETTLEMENT

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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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                      | 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>                                 |

# GRAND JURY

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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**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 checked="" type="checkbox"/> | Estimated <input 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                 | 13,662                                     |                                    | 17,000                      | 17,000  |
| 521800 - OFFICE EXPENSE                                   | 76                     | 97   |                                    | 400                         | 400   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 160  |                                    | 2,500                       | 5,000   |
| 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>14,319</b>                              |                                    | <b>25,070</b>               | <b>27,570</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>15,309</b>          | <b>14,319</b>                              |                                    | <b>25,070</b>               | <b>27,570</b>   |
| <b>Net Cost</b>   | <b>15,309</b>          | <b>14,319</b>                              |                                    | <b>25,070</b>               | <b>27,570</b>   |

# DIXIE FIRE INSURANCE

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input 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 Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input 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>  |

### 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**

2024-25

Adopted by the

Board of

Supervisors

5

Detail by Revenue Category and  
Expenditure Object

2022-23

Actual

2

2023-24

Actual

Estimated

3

2024-25

Recommended

4

1

**41-LICENSES PERMITS**

41020 - CONSTRUCTION PERMITS

985,192

682,133

600,000

600,000

**Total 41 - LICENSES & PERMITS**

**985,192**

**682,133**

**600,000**

**600,000**

**42-FINES PENALTIES**

42010 - VEHICLE CODE FINES

0

0

0

0

**Total 42 - FINES & PENALTIES**

**0**

**0**

**0**

**0**

**44-STATE FEDERAL AID**

44225 - STATE-SMIP/EDUCATION

214

112

100

100

44671 - STATE- VEH ABATE

0

0

0

0

44671P - ST- VEH ABATE PRIOR

0

0

0

0

**Total 44 - STATE & FEDERAL AID**

**214**

**112**

**100**

**100**

**45-CHARGES FOR SERVICES**

45123 - CO 10% BLG STNDRDS FEE

114

73

100

100

45138 - RESTITUTION

0

0

0

0

**Total 45 - CHARGES FOR SERVICES**

**114**

**73**

**100**

**100**

**46-OTHER REVENUE**

46251 - REIMBURSEMENTS/REFUNDS

40

0

0

0

46253 - REIMB - CO DISASTR RESPNS

3,199

0

0

0

**Total 46 - OTHER REVENUE**

**3,239**

**0**

**0**

**0**

**48-TRANSFER**

48000 - TRANSFER-IN

14,136

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

**Total 48 - TRANSFER**

**14,136**

**1,490**

**57,976**

**57,976**

**Total Revenue**

**1,002,895**

**683,808**

**658,176**

**658,176**

**51-SALARIES BENEFITS**

51000 - REGULAR WAGES

378,748

420,659

443,813

461,671

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

116,484

155,734

162,000

51081 - OPEB LIABILITY

17,836

18,112

17,836

17,836

51090 - GROUP INSURANCE

77,447

64,028

93,109

197,980

51100 - FICA/MEDICARE OASDI

28,365

34,149

33,952

35,318

51110 - COMPENSATION INSURANCE

210

2,050

2,050

3,772

51120 - CELL PHONE ALLOW

2,135

2,350

2,760

2,760

51150 - LIFE INSURANCE

334

251

334

1,035

**Total 51 - SALARIES & BENEFITS**

**616,459**

**679,728**

**749,968**

**882,752**

**52-SERVICES SUPPLIES**

520200 - COMMUNICATIONS

0

0

0

0

520201 - PHONE - LAND LINE (S)

143

152

160

160

520210 - POSTAGE/SHIP, MAIL COST

5

13

405

405

**Fund: 0001 GENERAL**

**Budget Unit: 20426 - BUILDING**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                |
| 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                               | 2,495                  | 1,509  | 2,000                       | 2,000          |
| 520402 - CLEANING SUPPLIES                                | 0                      | 0  | 0                           | 0              |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0  | 0                           | 0              |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0              |
| 520902 - VEHICLE MAINTENANCE                              | 5,187                  | 4,819  | 8,000                       | 8,000          |
| 521103 - BATTERIES  | 0                      | 0  | 0                           | 0              |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 385                    | 405  | 645                         | 645            |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  | 0                           | 0              |
| 521800 - OFFICE EXPENSE                                   | 3,178                  | 2,710  | 2,000                       | 2,000          |
| 521801 - Office Water                                     | 0                      | 0  | 0                           | 400            |
| 521804 - DVD'S/DISKETTES                                  | 0                      | 0  | 0                           | 0              |
| 521846 - LABELS   | 0                      | 0  | 0                           | 0              |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 5,000                       | 5,000          |
| 521909 - ABATE- PROF SVC                                  | 0                      | 0  | 0                           | 0              |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0  | 500                         | 500            |
| 523710 - ANNUAL PUB/REF MANUALS                           | 2,802                  | 424  | 1,208                       | 1,208          |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 189                    | 183  | 800                         | 800            |
| 524520 - PERMIT REFUNDS                                   | 2,932                  | 5,961  | 3,000                       | 3,000          |
| 524642 - CERTIFICATION/LICENSES                           | 125                    | 0  | 2,000                       | 2,000          |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0              |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 3,965                  | 4,390  | 4,390                       | 5,116          |
| 527400 - TRAVEL- IN COUNTY                                | 12,761                 | 8,761  | 12,000                      | 12,000         |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 2,183  | 3,000                       | 3,000          |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0  | 0                           | 0              |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 3,853                  | 0  | 0                           | 0              |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>38,020</b>          | <b>31,510</b>  | <b>45,108</b>               | <b>46,234</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |                |
| 532000 - CONTRIB TO OTHER AGENCY                          | 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>                                    |                        |  |                             |                |
| 540412 - SOFTWARE   | 0                      | 0  | 0                           | 0              |
| 541501 - VEHICLE 4X4                                      | 0                      | 71,406   | 0                           | 0              |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>71,406</b>  | <b>0</b>                    | <b>0</b>       |
| <b>Total Expenditures and Appropriations</b>              | <b>654,479</b>         | <b>782,644</b>   | <b>795,076</b>              | <b>928,986</b> |
| <b>Net Cost</b>   | <b>(348,416)</b>       | <b>98,836</b>  | <b>136,900</b>              | <b>270,810</b> |

# CODE COMPLIANCE/ABATEMENT

State Controller Schedule  
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**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 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                  | 4,790  | 0                           | 0              |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>1,235</b>           | <b>4,790</b>   | <b>0</b>                    | <b>0</b>       |
| <b>48-TRANSFER</b>  |                        |  |                             |                |
| 48000 - TRANSFER-IN                                       | 5,331                  | 1,958  | 5,000                       | 14,135         |
| 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>5,331</b>           | <b>1,958</b>   | <b>11,001</b>               | <b>20,136</b>  |
| <b>Total Revenue</b>                                      | <b>6,566</b>           | <b>6,748</b>   | <b>11,001</b>               | <b>20,136</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |                |
| 51000 - REGULAR WAGES                                     | 139,338                | 165,740  | 179,745                     | 184,936        |
| 51060 - OVERTIME PAY                                      | 0                      | 206  | 0                           | 0              |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,039                  | 738  | 646                         | 646            |
| 51080 - RETIREMENT  | 35,306                 | 40,387   | 63,073                      | 64,894         |
| 51081 - OPEB LIABILITY                                    | 4,757                  | 4,830  | 4,757                       | 4,757          |
| 51090 - GROUP INSURANCE                                   | 17,868                 | 20,286   | 40,250                      | 30,197         |
| 51100 - FICA/MEDICARE OASDI                               | 11,029                 | 13,257   | 13,751                      | 14,148         |
| 51110 - COMPENSATION INSURANCE                            | 548                    | 2,195  | 2,195                       | 2,476          |
| 51120 - CELL PHONE ALLOW                                  | 725                    | 1,650  | 1,200                       | 1,200          |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 296            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>210,610</b>         | <b>249,289</b>   | <b>305,617</b>              | <b>303,550</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                     | 31   | 50                          | 50             |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 127                    | 1,651  | 3,000                       | 3,000          |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0              |
| 520221 - ENVELOPES  | 0                      | 0  | 0                           | 0              |
| 520250 - COPY MACHINE LEASE                               | 434                    | 613  | 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                  | 4,158  | 3,000                       | 3,000          |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 200                    | 200  | 300                         | 300            |
| 521800 - OFFICE EXPENSE                                   | 1,560                  | 451  | 300                         | 300            |

# CODE COMPLIANCE/ABATEMENT

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**Fund: 0001 GENERAL**

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

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

**2024-25**

Adopted by the

Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24

Actual

Estimated

2024-25

Recommended

Actual

Estimated

Recommended

Supervisors

1

2

3

4

5

**52-SERVICES SUPPLIES (continued)**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| 521801 - Office Water                     | 0             | 0             | 0             | 0             |
| 521803 - ABATE-OFFICE EXP                 | 0             | 0             | 0             | 0             |
| 521846 - LABELS                           | 0             | 0             | 0             | 0             |
| 521900 - PROFESSIONAL SVC                 | 0             | 0             | 0             | 0             |
| 521909 - ABATE- PROF SVC                  | 0             | 0             | 0             | 0             |
| 521911 - VEH ABATE-PROF SVC               | 0             | 0             | 0             | 0             |
| 523670 - REF MANUAL/LAW, CODE BOOKS       | 0             | 0             | 0             | 0             |
| 523700 - PUBLICATIONS-LEGAL NOTICE        | 0             | 0             | 100           | 100           |
| 523704 - PUBLICATION-ABATE/OTHR           | 0             | 0             | 0             | 0             |
| 523710 - ANNUAL PUB/REF MANUALS           | 0             | 0             | 0             | 0             |
| 524300 - SMALL TOOLS/INSTRUMENTS          | 220           | 141           | 850           | 850           |
| 524303 - ABTE SM TOOLS/INSTRMNTS          | 0             | 540           | 15,000        | 15,000        |
| 524642 - CERTIFICATION/LICENSES           | 200           | 210           | 210           | 210           |
| 525000 - OVERHEAD                         | 0             | 0             | 0             | 0             |
| 525119 - LIABILITY SELF-FUND INSURANCE    | 577           | 773           | 773           | 1,291         |
| 527400 - TRAVEL- IN COUNTY                | 5,641         | 4,298         | 10,000        | 10,000        |
| 527500 - TRAVEL- OUT OF COUNTY            | 4,898         | 3,503         | 7,000         | 7,000         |
| 529851 - COMPUTER HARDWARE/SUPPL          | 0             | 0             | 0             | 0             |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b> | <b>15,341</b> | <b>17,402</b> | <b>42,776</b> | <b>43,294</b> |

**53-OTHER CHARGES**

|                                  |          |          |          |          |
|----------------------------------|----------|----------|----------|----------|
| 532000 - CONTRIB TO OTHER AGENCY | 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>225,951</b> | <b>266,691</b> | <b>348,393</b> | <b>346,844</b> |
| <b>Net Cost</b>                              | <b>219,385</b> | <b>259,943</b> | <b>337,392</b> | <b>326,708</b> |

# ABANDONED VEHICLE ABATEMENT

State Controller Schedule  
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 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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>3 |           | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---|-----------|-----------------------------|---|
|   |                        | Actual  | Estimated |                             |   |
| <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                                  | 4,032                  | 26,842  |           | 28,000                      | 28,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>4,032</b>           | <b>26,842</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>4,161</b>           | <b>27,037</b>   |           | <b>28,000</b>               | <b>28,000</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |           |                             |   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 66  |           | 500                         | 500   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   |           | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 88                     | 257   |           | 100                         | 100   |
| 521911 - VEH ABATE-PROF SVC                               | 4,750                  | 7,100   |           | 11,377                      | 13,265  |
| 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>4,838</b>           | <b>7,423</b>  |           | <b>11,977</b>               | <b>13,865</b>   |
| <b>58-TRANSFERS</b>                                       |                        |   |           |                             |   |
| 58000 - TRANSFER-OUT                                      | 3,037                  | 7,111   |           | 0                           | 14,135  |
| <b>Total 58 - TRANSFERS</b>                               | <b>3,037</b>           | <b>7,111</b>  |           | <b>0</b>                    | <b>14,135</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>7,875</b>           | <b>14,534</b>   |           | <b>11,977</b>               | <b>28,000</b>   |
| <b>Net Cost</b>   | <b>3,714</b>           | <b>(12,503)</b>   |           | <b>(16,023)</b>             | <b>0</b>  |

# CHILD SUPPORT SERVICES

---

## 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

State Controller Schedule  
County Budget Act

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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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|   |                        | 3  | 4  |   |
| <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  | 290,072   |
| 44411 - FED-CHILD SUPPORT                                 | 350,550                | 495,574                                    | 628,242  | 563,083   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>549,587</b>         | <b>768,870</b>                             | <b>951,882</b>                                 | <b>853,155</b>  |
| <b>48-TRANSFER</b>  |                        |  |  |   |
| 48000 - TRANSFER-IN                                       | 9,894                  | 0  | 0  | 0   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 16,342   | 16,342  |
| <b>Total 48 - TRANSFER</b>                                | <b>9,894</b>           | <b>0</b>                                   | <b>16,342</b>                                  | <b>16,342</b>   |
| <b>Total Revenue</b>                                      | <b>574,202</b>         | <b>782,575</b>                             | <b>968,224</b>                                 | <b>869,497</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |  |   |
| 51000 - REGULAR WAGES                                     | 398,978                | 403,562                                    | 458,594  | 424,823   |
| 51020 - OTHER WAGES                                       | 1,440                  | 4,480                                      | 20,000   | 10,000  |
| 51060 - OVERTIME PAY                                      | 0                      | 942  | 0  | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,517                  | 1,634                                      | 1,518  | 1,634   |
| 51080 - RETIREMENT  | 114,630                | 113,628                                    | 160,921  | 123,199   |
| 51081 - OPEB LIABILITY                                    | 14,269                 | 14,490                                     | 14,269   | 14,269  |
| 51090 - GROUP INSURANCE                                   | 40,136                 | 44,847                                     | 86,703   | 82,719  |
| 51100 - FICA/MEDICARE OASDI                               | 30,331                 | 31,250                                     | 35,082   | 34,786  |
| 51110 - COMPENSATION INSURANCE                            | (13,568)               | 5,103                                      | 5,103  | 6,721   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0  | 420   |
| 51150 - LIFE INSURANCE                                    | 334                    | 334  | 334  | 334   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>588,067</b>         | <b>620,270</b>                             | <b>782,524</b>                                 | <b>698,905</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |  |   |
| 520201 - PHONE - LAND LINE (S)                            | 4,327                  | 4,724                                      | 5,100  | 5,100   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 1,868                  | 1,464                                      | 2,000  | 2,000   |
| 520220 - PAPER/PAPER SUPPLIES                             | 964                    | 579  | 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  | 1,000   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  | 5,000  | 2,500   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 700                    | 717  | 20,000   | 12,875  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 632                    | 632  | 1,500  | 635   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  | 0  | 0   |
| 521800 - OFFICE EXPENSE                                   | 698                    | 440  | 5,000  | 4,000   |

# 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 521801 - Office Water                                     | 0                      | 0  |                                    | 0                           | 0   |
| 521867 - NOTARY PUBLIC SUPPLIES                           | 0                      | 0  |                                    | 700                         | 700   |
| 521900 - PROFESSIONAL SVC                                 | 960                    | 1,015                                      |                                    | 10,000                      | 10,000  |
| 521903 - SECURITY SYSTEM SVC                              | 204                    | 204  |                                    | 500                         | 500   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 0                      | 0  |                                    | 0                           | 0   |
| 523711 - SUBSCRIPTIONS                                    | 479                    | 232  |                                    | 1,000                       | 1,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 10                     | 0  |                                    | 0                           | 0   |
| 524871 - GENETIC TESTING                                  | 0                      | 0  |                                    | 0                           | 0   |
| 524901 - PROCESS SVC                                      | 1,305                  | 1,715                                      |                                    | 5,000                       | 4,000   |
| 525000 - OVERHEAD   | 33,586                 | 52,083                                     |                                    | 52,083                      | 52,083  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 3,831                  | 4,183                                      |                                    | 4,183                       | 4,969   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 387                    | 425  |                                    | 1,000                       | 1,000   |
| 52700 - SPEC.DEPT.-TRAINING                               | 0                      | 0  |                                    | 0                           | 0   |
| 527000 - TRAINING   | 1,685                  | 2,310                                      |                                    | 3,000                       | 3,000   |
| 527400 - TRAVEL- IN COUNTY                                | 66                     | 0  |                                    | 2,000                       | 2,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 6,237                  | 5,329                                      |                                    | 15,000                      | 15,000  |
| 527802 - ELECTRIC CHARGES                                 | 5,215                  | 6,278                                      |                                    | 6,500                       | 6,500   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 10,453                 | 8,304                                      |                                    | 12,000                      | 12,000  |
| 527807 - WATER/SEWER CHARGES                              | 1,929                  | 2,016                                      |                                    | 2,500                       | 2,500   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>83,457</b>          | <b>100,338</b>                             |                                    | <b>169,358</b>              | <b>156,654</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 54150 - 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>671,524</b>         | <b>720,608</b>                             |                                    | <b>951,882</b>              | <b>855,559</b>  |
| <b>Net Cost</b>   | <b>97,322</b>          | <b>(61,967)</b>                            |                                    | <b>(16,342)</b>             | <b>(13,938)</b>   |

## CLERK-RECORDER/ELECTIONS

---

### **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

State Controller Schedule  
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**Fund: 0001 GENERAL**

**Budget Unit: 20460 - CO CLERK-RECORDER**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

**2024-25**

Adopted by the

Board of

Supervisors

5

Detail by Revenue Category and  
Expenditure Object

1

2022-23

Actual

2

2023-24

Actual

Estimated

3

2024-25

Recommended

4

**40-TAX REVENUE**

40100 - DOCUMENTARY STAMP TAX

301,064

292,330

225,000

225,000

**Total 40 - TAX REVENUE**

**301,064**

**292,330**

**225,000**

**225,000**

**44-STATE FEDERAL AID**

44290 - STATE-OTHER

0

0

0

0

**Total 44 - STATE & FEDERAL AID**

**0**

**0**

**0**

**0**

**45-CHARGES FOR SERVICES**

45025 - INFORMATION ACCESS

1,200

2,600

2,400

2,400

45100 - CRT FEES/CLERK/RECORDER

24,063

20,683

20,000

20,000

45112 - HOUSNG & JBSTAX GC27388.1

20,000

20,143

25,000

25,000

45118 - FEE- ADD'L PAGE GC27361

559

10

20,000

20,000

45130 - RECORDING FEES

125,030

129,621

100,000

100,000

**Total 45 - CHARGES FOR SERVICES**

**170,852**

**173,057**

**167,400**

**167,400**

**46-OTHER REVENUE**

46253 - REIMB - CO DISASTR RESPNS

564

0

0

0

**Total 46 - OTHER REVENUE**

**564**

**0**

**0**

**0**

**48-TRANSFER**

48000 - TRANSFER-IN

4,068

0

0

0

48005 - TRANSFER-IN5

0

0

13,236

13,236

**Total 48 - TRANSFER**

**4,068**

**0**

**13,236**

**13,236**

**Total Revenue**

**476,548**

**465,387**

**405,636**

**405,636**

**51-SALARIES BENEFITS**

51000 - REGULAR WAGES

149,506

175,988

189,823

242,923

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

51,961

66,609

85,242

51081 - OPEB LIABILITY

7,387

7,501

7,387

7,387

51090 - GROUP INSURANCE

31,249

25,946

42,636

51,657

51100 - FICA/MEDICARE OASDI

11,524

13,453

14,521

18,584

51110 - COMPENSATION INSURANCE

383

7,580

7,580

7,828

51128 - BILINGUAL ALLOWANCE

350

0

420

420

51150 - LIFE INSURANCE

143

143

143

438

**Total 51 - SALARIES & BENEFITS**

**247,842**

**282,777**

**329,298**

**414,658**

**52-SERVICES SUPPLIES**

520201 - PHONE - LAND LINE (S)

372

385

700

700

520210 - POSTAGE/SHIP, MAIL COST

1,167

832

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 checked="" type="checkbox"/> | Estimated <input 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 & WELNESS                                | 0                      | 0  |                                    | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 5,206                  | 3,098                                      |                                    | 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                     | 462  |                                    | 1,200                       | 1,200   |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,833                  | 2,130                                      |                                    | 2,130                       | 2,417   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 430                    | 3,022                                      |                                    | 4,000                       | 4,000   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>13,733</b>          | <b>13,668</b>                              |                                    | <b>25,180</b>               | <b>25,467</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>261,575</b>         | <b>296,445</b>                             |                                    | <b>354,478</b>              | <b>440,125</b>  |
| <b>Net Cost</b>   | <b>(214,973)</b>       | <b>(168,942)</b>                           |                                    | <b>(51,158)</b>             | <b>34,489</b>   |

# ELECTIONS

State Controller Schedule  
County Budget Act

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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 checked="" type="checkbox"/><br>Estimated <input 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>                               |                        |  |                             |   |
| 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                                       | 4,001                  | 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>4,001</b>           | <b>3,297</b>   | <b>6,522</b>                | <b>6,522</b>  |
| <b>Total Revenue</b>                                      | <b>39,734</b>          | <b>28,963</b>  | <b>46,522</b>               | <b>46,522</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 149,986                | 190,800  | 210,121                     | 205,805   |
| 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                 | 49,878   | 73,731                      | 72,217  |
| 51081 - OPEB LIABILITY                                    | 6,292                  | 6,389  | 6,292                       | 6,292   |
| 51090 - GROUP INSURANCE                                   | 29,755                 | 30,151   | 45,570                      | 64,356  |
| 51100 - FICA/MEDICARE OASDI                               | 11,776                 | 15,431   | 16,074                      | 15,744  |
| 51110 - COMPENSATION INSURANCE                            | 130                    | 2,830  | 2,830                       | 3,388   |
| 51150 - LIFE INSURANCE                                    | 150                    | 150  | 150                         | 373   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>249,434</b>         | <b>303,805</b>   | <b>362,847</b>              | <b>376,254</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | (39)                   | 0  | 1,000                       | 1,000   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | (16,872)               | 31,182   | 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/CHRGs                               | 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 checked="" type="checkbox"/> | Estimated <input 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                  | 2,210                                      |                                    | 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                  | (7,192)                                    |                                    | 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                       | 2,227   |
| 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>84,741</b>                              |                                    | <b>134,518</b>              | <b>134,827</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>299,880</b>         | <b>390,087</b>                             |                                    | <b>628,181</b>              | <b>641,897</b>  |
| <b>Net Cost</b>   | <b>260,146</b>         | <b>361,124</b>                             |                                    | <b>581,659</b>              | <b>595,375</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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                                    | 6,032                  | 6,461   | 25,000                      | 25,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>6,032</b>           | <b>6,461</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>11,019</b>          | <b>13,349</b>   | <b>27,500</b>               | <b>27,500</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |   |
| 51000 - REGULAR WAGES                                     | 3,936                  | 4,191   | 4,431                       | 4,367   |
| 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                  | 1,145   | 1,555                       | 1,532   |
| 51081 - OPEB LIABILITY                                    | 96                     | 97  | 96                          | 96  |
| 51090 - GROUP INSURANCE                                   | 671                    | 713   | 805                         | 688   |
| 51100 - FICA/MEDICARE OASDI                               | 308                    | 331   | 339                         | 334   |
| 51110 - COMPENSATION INSURANCE                            | (71)                   | 17,923  | 17,923                      | 14,918  |
| 51119 - LIABILITY INSURANCE                               | 0                      | 0   | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 7                      | 7   | 7                           | 6   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>6,060</b>           | <b>24,418</b>   | <b>25,163</b>               | <b>21,948</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                         | 94  |
| 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>161,185</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>  |

# 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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>Total Expenditures and Appropriations</b>              | <b>5,251</b>           | <b>34,533</b>                              |                                    | <b>226,372</b>              | <b>223,133</b>  |
| <b>Net Cost</b>   | <b>(5,768)</b>         | <b>21,184</b>                              |                                    | <b>198,872</b>              | <b>195,633</b>  |

# RECORDS MANAGEMENT

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**Fund: 0001 GENERAL**

**Budget Unit: 20469 - RECORDS MANAGEMENT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER PROTECTION**

2024-25

Adopted by the

Board of

Supervisors

5

Detail by Revenue Category and  
Expenditure Object

2022-23

Actual

2

2023-24

Actual

Estimated

3

2024-25

Recommended

4

1

**45-CHARGES FOR SERVICES**

|  |               |               |               |               |
|--|---------------|---------------|---------------|---------------|
| 45083 - COPY/CERT COPY/POSTAGE         | 26,676        | 35,949        | 65,000        | 65,000        |
| <b>Total 45 - CHARGES FOR SERVICES</b> | <b>26,676</b> | <b>35,949</b> | <b>65,000</b> | <b>65,000</b> |

**46-OTHER REVENUE**

|                                 |          |          |          |          |
|---------------------------------|----------|----------|----------|----------|
| 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> |

**48-TRANSFER**

|                                 |          |          |          |          |
|---------------------------------|----------|----------|----------|----------|
| 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>26,676</b> | <b>35,949</b> | <b>65,000</b> | <b>65,000</b> |
|----------------------|---------------|---------------|---------------|---------------|

**51-SALARIES BENEFITS**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| 51000 - REGULAR WAGES                     | 20,506        | 21,835        | 23,084        | 22,750        |
| 51060 - OVERTIME PAY                      | 0             | 0             | 0             | 0             |
| 51070 - UNEMPLOYMENT INSURANCE            | 36            | 26            | 26            | 26            |
| 51080 - RETIREMENT                        | 5,704         | 5,967         | 8,100         | 7,983         |
| 51081 - OPEB LIABILITY                    | 495           | 503           | 495           | 495           |
| 51090 - GROUP INSURANCE                   | 3,498         | 3,711         | 4,925         | 3,585         |
| 51100 - FICA/MEDICARE OASDI               | 1,604         | 1,726         | 1,766         | 1,740         |
| 51110 - COMPENSATION INSURANCE            | (99)          | 109           | 109           | 214           |
| 51150 - LIFE INSURANCE                    | 35            | 35            | 35            | 29            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>31,779</b> | <b>33,912</b> | <b>38,540</b> | <b>36,822</b> |

**52-SERVICES SUPPLIES**

|  |        |        |        |        |
|--|--------|--------|--------|--------|
| 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    | 1,622  | 2,500  | 2,500  |
| 521600 - MEMBERSHIPS/ANNUAL DUES       | 0      | 0      | 0      | 0      |
| 521750 - FITNESS & WELLNESS            | 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    | 274    |
| 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>21,708</b> | <b>74,569</b> | <b>74,574</b> |
|---|---------------|---------------|---------------|---------------|

|  |               |               |                |                |
|--|---------------|---------------|----------------|----------------|
| <b>Total Expenditures and Appropriations</b> | <b>54,915</b> | <b>55,620</b> | <b>113,109</b> | <b>111,396</b> |
|--|---------------|---------------|----------------|----------------|

|                 |               |               |               |               |
|-----------------|---------------|---------------|---------------|---------------|
| <b>Net Cost</b> | <b>28,239</b> | <b>19,671</b> | <b>48,109</b> | <b>46,396</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 checked="" type="checkbox"/> | Estimated <input 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                                    | 5,871                  | 6,002                                      |                                    | 7,000                       | 7,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>5,871</b>           | <b>6,002</b>                               |                                    | <b>7,000</b>                | <b>7,000</b>  |
| <b>Total Revenue</b>                                      | <b>9,187</b>           | <b>10,697</b>                              |                                    | <b>8,000</b>                | <b>8,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  |                                    | 10,000                      | 1,000   |
| 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>103,939</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 542600 - EQUIPMENT  | 0                      | 0  |                                    | 20,000                      | 4,000   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                                   |                                    | <b>20,000</b>               | <b>4,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>411</b>             | <b>7,125</b>                               |                                    | <b>132,939</b>              | <b>107,939</b>  |
| <b>Net Cost</b>   | <b>(8,776)</b>         | <b>(3,572)</b>                             |                                    | <b>124,939</b>              | <b>99,939</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 checked="" type="checkbox"/><br>Estimated <input 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                     | 132  | 0                           | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>71</b>              | <b>132</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>1,962</b>           | <b>2,748</b>   | <b>650</b>                  | <b>650</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51020 - OTHER WAGES                                       | 8,038                  | 8,059  | 20,000                      | 20,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 6                      | 6  | 7                           | 7   |
| 51100 - FICA/MEDICARE OASDI                               | 615                    | 616  | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 59                     | 2,833  | 2,833                       | 2,467   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>8,718</b>           | <b>11,514</b>  | <b>22,840</b>               | <b>22,474</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                          | 99  |
| 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>60,452</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>9,399</b>           | <b>11,932</b>  | <b>83,258</b>               | <b>82,926</b>   |
| <b>Net Cost</b>   | <b>7,437</b>           | <b>9,184</b>   | <b>82,608</b>               | <b>82,276</b>   |

# HAVA - ELECTIONS

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                                    |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 1,097                  | 1,402                                      |                                    | 1,000                       | 1,000   |
| 43998 - UNREALZED 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 Schedule  
County Budget Act

**Plumas County**  
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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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                                | 5,517                  | 5,605                                      |                                    | 12,000                      | 12,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>5,517</b>           | <b>5,605</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>6,690</b>           | <b>6,928</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>(6,690)</b>         | <b>(6,928)</b>                             |                                    | <b>15,517</b>               | <b>15,517</b>   |

# VITAL RECORDS ISSUANCE AND PRESERVATION

State Controller Schedule  
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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                                    |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | (36)                   | (259)                                      |                                    | 0                           | 0   |
| 43998 - UNREALZED 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                          | 685                    | 718  |                                    | 1,700                       | 1,700   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>685</b>             | <b>718</b>                                 |                                    | <b>1,700</b>                | <b>1,700</b>  |
| <b>Total Revenue</b>                                      | <b>4,592</b>           | <b>459</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>(4,275)</b>         | <b>4,372</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.

# FARM ADVISOR

State Controller Schedule  
County Budget Act

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

**Budget Unit: 20680 - FARM ADVISOR**

**Function: 06 - EDUCATION**

**Activity: 33 - AGRICULTURAL EDUCATION**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 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                 | 19,036   | 21,820                      | 21,820         |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>21,820</b>          | <b>19,036</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>19,036</b>  | <b>21,820</b>               | <b>21,820</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |                |
| 51000 - REGULAR WAGES                                     | 42,054                 | 45,822   | 50,405                      | 48,114         |
| 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                 | 11,167   | 17,687                      | 16,883         |
| 51081 - OPEB LIABILITY                                    | 2,378                  | 2,415  | 2,378                       | 2,378          |
| 51090 - GROUP INSURANCE                                   | 2,750                  | 3,600  | 20,125                      | 30,087         |
| 51100 - FICA/MEDICARE OASDI                               | 3,432                  | 3,857  | 3,856                       | 3,681          |
| 51110 - COMPENSATION INSURANCE                            | (102)                  | 200  | 200                         | 408            |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0              |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 141            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>61,106</b>          | <b>67,101</b>  | <b>94,689</b>               | <b>101,730</b> |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |                |
| 520000 - AGRICULTURE                                      | 0                      | 0  | 0                           | 0              |
| 520200 - COMMUNICATIONS                                   | 679                    | 733  | 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                      | 2,810  | 1,500                       | 1,500          |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 150  | 500                         | 500            |
| 521800 - OFFICE EXPENSE                                   | 6,235                  | 2,752  | 2,000                       | 2,000          |
| 521801 - Office Water                                     | 0                      | 0  | 420                         | 420            |

**Fund: 0001 GENERAL**

**Budget Unit: 20680 - FARM ADVISOR**

**Function: 06 - EDUCATION**

**Activity: 33 - AGRICULTURAL EDUCATION**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                |
| 521900 - PROFESSIONAL SVC                                 | 17,830                 | 19,585   | 20,545                      | 20,545         |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0  | 0                           | 0              |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 260                    | 413  | 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                         | 515            |
| 527400 - TRAVEL- IN COUNTY                                | 1,413                  | 1,921  | 3,500                       | 3,500          |
| 527500 - TRAVEL- OUT OF COUNTY                            | 344                    | 14   | 1,000                       | 1,000          |
| 527750 - IN CNTY HOSTING                                  | 164                    | 616  | 700                         | 700            |
| 527802 - ELECTRIC CHARGES                                 | 2,400                  | 2,200  | 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>33,861</b>  | <b>44,681</b>               | <b>44,780</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>94,407</b>          | <b>100,962</b>   | <b>187,870</b>              | <b>195,010</b> |
| <b>Net Cost</b>   | <b>72,587</b>          | <b>81,926</b>  | <b>166,050</b>              | <b>173,190</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

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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  
Expenditure Object**

**2022-23**

**Actual**

**2023-24**

**Actual**

**Estimated  Recommended**

**2024-25**

**4**

**5**

**1**

**2**

**3**

**4**

**40-TAX REVENUE**

|                                   |            |            |            |            |
|-----------------------------------|------------|------------|------------|------------|
| 40010 - CURRENT SECURED TAXES     | 10,910,023 | 11,384,680 | 10,900,000 | 10,900,000 |
| 40020 - CURRENT UNSECURED TAXES   | 267,669    | 323,668    | 227,358    | 227,358    |
| 40040 - PRIOR UNSECURED TAXES     | 5,935      | 4,576      | 4,000      | 4,000      |
| 40050 - PENALTIES                 | 314,832    | 290,036    | 200,000    | 200,000    |
| 40051 - TEETER PENALTIES          | (104)      | 0          | 25,000     | 25,000     |
| 40060 - USE TAX                   | 3,122,526  | 2,941,553  | 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     | 18,229     | 15,000     | 15,000     |
| 40090 - HOTEL TAX                 | 2,107,058  | 2,383,988  | 2,000,000  | 2,000,000  |
| 40110 - TAX SALE                  | 0          | 0          | 0          | 0          |
| 40130 - SUPPLEMENTAL TAXES        | 218,662    | 204,237    | 160,000    | 160,000    |
| 40131 - SUPPL TAXES-SB 854        | 0          | 0          | 0          | 0          |
| 40170 - CDC PILT                  | 26,246     | 7,153      | 12,000     | 12,000     |

**Total 40 - TAX REVENUE 20,012,067 20,715,045 18,893,358 18,893,358**

**41-LICENSES PERMITS**

|                    |         |         |        |        |
|--------------------|---------|---------|--------|--------|
| 41050 - FRANCHISES | 104,697 | 113,787 | 78,000 | 78,000 |
|--------------------|---------|---------|--------|--------|

**Total 41 - LICENSES & PERMITS 104,697 113,787 78,000 78,000**

**43-USE OF MONEY PROPERTY**

|                                  |           |          |         |         |
|----------------------------------|-----------|----------|---------|---------|
| 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       |

**Total 43 - USE OF MONEY & PROPERTY 582,859 922,444 579,630 579,630**

**44-STATE FEDERAL AID**

|                                   |         |         |         |         |
|-----------------------------------|---------|---------|---------|---------|
| 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         | 10,307  | 10,307  | 13,750  | 13,750  |
| 44440 - FEDERAL-IN LIEU TAXES     | 819,645 | 733,808 | 675,225 | 675,225 |

# GENERAL SERVICES

State Controller Schedule  
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

5

Detail by Revenue Category and  
Expenditure Object

2022-23

Actual

2

2023-24

Actual

Estimated

3

2024-25

Recommended

4

1

**44-STATE FEDERAL AID (continued)**

**Total 44 - STATE & FEDERAL AID**

918,689

918,520

763,975

763,975

**45-CHARGES FOR SERVICES**

45040 - LEASE PAYMENT

22,836

21,538

20,000

20,000

45083 - COPY/CERT COPY/POSTAGE

0

0

0

0

45290 - OTHER-C. S. RECOUP 2 1/2%

13,436

11,392

16,000

16,000

45428 - COST PLAN REIM.

1,854,938

2,211,956

1,854,938

1,854,938

**Total 45 - CHARGES FOR SERVICES**

1,891,210

2,244,886

1,890,938

1,890,938

**46-OTHER REVENUE**

45083 - COPY/CERT COPY/POSTAGE

0

0

0

0

46016 - CREDIT CARD/OTHER REBATE

6,715

6,983

3,000

3,000

46026 - SALE OF PROPERTY

0

0

50,000

50,000

46055 - UNCLAIMED FUNDS

0

828

0

0

46239 - DONATIONS

0

0

50,021

50,021

46251 - REIMBURSEMENTS/REFUNDS

10,000

0

0

0

46252 - FLEX BENEFIT REBATE

0

0

0

0

46257 - 4850 REIMBURSEMENT

65,039

199,490

5,000

5,000

46611 - REVENUE FROM SETTLEMENTS

0

0

0

0

**Total 46 - OTHER REVENUE**

81,754

207,301

108,021

108,021

**48-TRANSFER**

48000 - TRANSFER-IN

0

0

1,300,000

1,300,000

48001 - TRANSFER-IN1

0

0

0

0

48021 - TRF IN - ARPA FUNDS

0

0

0

0

48999 - TRANSFER FROM STR SUPPS

0

0

0

0

**Total 48 - TRANSFER**

0

0

1,300,000

1,300,000

**Total Revenue**

23,591,276

25,121,983

23,613,922

23,613,922

**51-SALARIES BENEFITS**

51090 - GROUP INSURANCE

2,225

3,110

0

0

51100 - FICA/MEDICARE OASDI

0

0

0

0

**Total 51 - SALARIES & BENEFITS**

2,225

3,110

0

0

**52-SERVICES SUPPLIES**

521811 - MARKETING

4,752

2,582

9,000

9,000

521900 - PROFESSIONAL SVC

656,545

496,290

400,000

400,000

521901 - LITIGATION

63,896

330,371

200,000

200,000

522600 - PROPERTY INSURANCE

180,048

508,182

500,000

500,000

523700 - PUBLICATIONS-LEGAL NOTICE

0

0

0

0

524400 - SPECIAL DEPARTMENT EXPENSE

0

16,025

0

0

52444 - SPECIAL EXP - FEMA

0

0

0

0

525000 - OVERHEAD

0

0

0

0

525119 - LIABILITY SELF-FUND INSURANCE

0

0

0

0

**Total 52 - SERVICES & SUPPLIES**

905,241

1,353,450

1,109,000

1,109,000

**54-FIXED ASSETS**

546320 - ROOF PROJ

0

0

0

0

# GENERAL SERVICES

State Controller Schedule  
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**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

| 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 checked="" type="checkbox"/> | Estimated <input 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>1,356,560</b>                           |                                    | <b>1,109,000</b>            | <b>1,109,000</b>                               |
| <b>Net Cost</b>   | <b>(22,683,810)</b>    | <b>(23,765,423)</b>                        |                                    | <b>(22,504,922)</b>         | <b>(22,504,922)</b>                            |

# CONTRIBUTIONS

State Controller Schedule  
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: 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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> Recommended |   | 2024-25<br>4   | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|---|----------------|---|
|   |                        | 3  | 4 |                |   |
| <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 - CONTIRB-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                 | 48,513   |   | 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>360,447</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 QLG LITIGATION                           | 0                      | 0  |   | 0              | 0   |
| 583180 - CONTRIB TRANS DEBT SVC                           | 966,197                | 966,197  |   | 965,166        | 1,692,975   |
| 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 MNLT HLTH                          | 0                      | 0  |   | 7,672          | 7,672   |
| 585010 - CONTRIB TRANS PUB HLTH                           | 66,296                 | 66,295   |   | 66,295         | 66,295  |
| 585150 - CONTRIB TRANS DIST ATTRNY                        | 1,864,591              | 1,885,774  |   | 2,127,829      | 2,138,356   |

# CONTRIBUTIONS

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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  
Expenditure Object**  
**1**

**2022-23  
Actual**  
**2**

**2023-24  
Actual   
Estimated**   
**3**

**2024-25  
Recommended**  
**4**

| Detail by Revenue Category and Expenditure Object<br>1 | 2022-23 Actual<br>2 | 2023-24 Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25 Recommended<br>4 | Adopted by the Board of Supervisors<br>5 |
|--|---------------------|---|--------------------------|--|
| <b>58-TRANSFERS (continued)</b>                        |                     |   |                          |  |
| 585160 - CONTRIB TRANS SHERIFF                         | 4,479,471           | 5,141,460   | 6,615,276                | 6,579,684                                |
| 585161 - CONTRIB TRANS JAIL                            | 2,751,456           | 3,295,799   | 3,940,178                | 3,950,178                                |
| 585162 - CONTRIB TRANS S/O 15 MIN                      | 0                   | 0   | 0                        | 0  |
| 585370 - CONTRIB TRANS SENIOR NUTR                     | 229,865             | 234,120   | 278,141                  | 278,141                                  |
| 585572 - CONTRIB TRANS CRSNT LIGHT                     | 0                   | 0   | 0                        | 0  |
| 585573 - CONTRIB PROP 40 PROJ                          | 0                   | 0   | 0                        | 0  |
| 585577 - CONTRIB COORDINATING CO                       | 0                   | 0   | 0                        | 0  |
| 585578 - CONTRIB RISK MANAGEMENT                       | 0                   | 0   | 0                        | 0  |
| 585579 - CONTRIB SOCIAL SERVICES                       | 0                   | 0   | 0                        | 0  |
| <b>Total 58 - TRANSFERS</b>                            | <b>10,379,876</b>   | <b>11,600,645</b>   | <b>14,011,377</b>        | <b>14,724,121</b>                        |
| <b>Total Expenditures and Appropriations</b>           | <b>10,702,440</b>   | <b>11,961,092</b>   | <b>14,295,373</b>        | <b>15,008,117</b>                        |
| <b>Net Cost</b>  | <b>10,702,349</b>   | <b>11,960,970</b>   | <b>14,295,373</b>        | <b>15,008,117</b>                        |

# COUNTY ADMINISTRATIVE OFFICER

State Controller Schedule  
County Budget Act

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

**Budget Unit: 20030 - CAO**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 10 - LEGISLATIVE & ADMIN**

2024-25

Adopted by the

Board of

Supervisors

5

Detail by Revenue Category and  
Expenditure Object

2022-23

Actual

2

2023-24

Actual

Estimated

3

2024-25

Recommended

4

1

**44-STATE FEDERAL AID**

44034 - STATE-OHV TRAIL GRANT

0

0

0

670,000

**Total 44 - STATE & FEDERAL AID**

0

0

0

670,000

**46-OTHER REVENUE**

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

**Total 46 - OTHER REVENUE**

49,312

378,688

60,000

60,000

**48-TRANSFER**

48000 - TRANSFER-IN

4,078

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

**Total 48 - TRANSFER**

710,078

310,000

932,001

932,001

**Total Revenue**

759,390

688,688

992,001

1,662,001

**51-SALARIES BENEFITS**

51000 - REGULAR WAGES

163,998

249,766

329,891

334,108

51020 - OTHER WAGES

6,712

0

21,883

21,883

51070 - UNEMPLOYMENT INSURANCE

122

325

1,308

1,308

51080 - RETIREMENT

55,801

63,102

115,759

95,849

51081 - OPEB LIABILITY

4,757

4,830

4,757

4,757

51090 - GROUP INSURANCE

14,707

18,611

55,064

62,752

51100 - FICA/MEDICARE OASDI

12,963

18,999

25,237

25,559

51110 - COMPENSATION INSURANCE

1,131

1,116

1,116

1,936

51120 - CELL PHONE ALLOW

600

960

1,360

1,360

51122 - CAR ALLOWANCE

0

0

0

0

51150 - LIFE INSURANCE

418

669

669

423

**Total 51 - SALARIES & BENEFITS**

261,209

358,378

557,044

549,935

**52-SERVICES SUPPLIES**

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

3,015

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

521334 - OHV TRAIL GRANT

0

0

0

670,000

521600 - MEMBERSHIPS/ANNUAL DUES

2,313

896

2,500

2,500

521750 - FITNESS & WELNESS

0

1,500

0

0

521800 - OFFICE EXPENSE

3,656

2,310

9,000

9,000

521811 - MARKETING

0

0

2,500

2,500

# COUNTY ADMINISTRATIVE OFFICER

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

Schedule 9  
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**Fund: 0001 GENERAL**

**Budget Unit: 20030 - CAO**

**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 checked="" type="checkbox"/><br>Estimated <input 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>                   |                        |  |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 399,359                | 1,173,690  | 1,085,000                   | 585,000   |
| 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   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 922                    | 1,405  | 1,405                       | 62,990  |
| 527000 - TRAINING   | 0                      | 550  | 1,500                       | 1,500   |
| 527400 - TRAVEL- IN COUNTY                                | 111                    | 195  | 2,000                       | 2,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 6,869                  | 4,645  | 14,000                      | 14,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>426,340</b>         | <b>1,194,464</b>   | <b>1,133,770</b>            | <b>1,368,355</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>687,549</b>         | <b>1,552,842</b>   | <b>1,690,814</b>            | <b>1,918,290</b>  |
| <b>Net Cost</b>   | <b>(71,841)</b>        | <b>864,154</b>   | <b>698,813</b>              | <b>256,289</b>  |

# LOCAL ASSISTANCE & TRIBAL CONSISTENCY FUND

State Controller Schedule  
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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                | 1,173,492   | 727,785                     | 727,785   |
| <b>Total 58 - TRANSFERS</b>                               | <b>350,616</b>         | <b>1,173,492</b>  | <b>727,785</b>              | <b>727,785</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>399,928</b>         | <b>1,552,180</b>  | <b>727,785</b>              | <b>727,785</b>  |
| <b>Net Cost</b>   | <b>(3,416,105)</b>     | <b>(2,403,148)</b>  | <b>578,189</b>              | <b>578,189</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 checked="" type="checkbox"/> | Estimated <input 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>  |

**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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                                    |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 50,471                 | 46,825                                     |                                    | 0                           | 0   |
| 43998 - UNREALZED 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                     | 426,274   |
| <b>Total 58 - TRANSFERS</b>                               | <b>1,494,950</b>       | <b>341,297</b>                             |                                    | <b>351,274</b>              | <b>426,274</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,583,535</b>       | <b>341,297</b>                             |                                    | <b>351,274</b>              | <b>426,274</b>  |
| <b>Net Cost</b>   | <b>(304,421)</b>       | <b>294,472</b>                             |                                    | <b>351,274</b>              | <b>426,274</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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 40,000                                     |                                    | 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>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>40,000</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>  |

# 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 checked="" type="checkbox"/> | Estimated <input 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 checked="" type="checkbox"/> | Estimated <input 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 checked="" type="checkbox"/> | Estimated <input 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-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 checked="" type="checkbox"/> | Estimated <input 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                      | 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>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>68,667</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>(68,667)</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 checked="" type="checkbox"/> | Estimated <input 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>  |

# 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 checked="" type="checkbox"/> | Estimated <input 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

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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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>                               |                        |  |                                    |                             |   |
| 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>0</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 checked="" type="checkbox"/> | Estimated <input 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**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<br>3 | 2024-25<br>4   | 5              |
|---|------------------------|--|----------------|----------------|
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                |                |
| 45010 - ASSM-TAX COLLECTOR FEES                           | 0                      | 0  | 0              | 0              |
| 45390 - SMALL CLAIMS FEES                                 | 46                     | 206  | 100            | 100            |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>46</b>              | <b>206</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                                       | 107,003                | 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>107,003</b>         | <b>67,200</b>  | <b>7,731</b>   | <b>7,731</b>   |
| <b>Total Revenue</b>                                      | <b>107,049</b>         | <b>67,406</b>  | <b>7,831</b>   | <b>7,831</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                |                |
| 51000 - REGULAR WAGES                                     | 437,500                | 357,071  | 383,011        | 506,442        |
| 51020 - OTHER WAGES                                       | 0                      | 15,743   | 83,000         | 83,000         |
| 51060 - OVERTIME PAY                                      | 0                      | 179  | 0              | 0              |
| 51070 - UNEMPLOYMENT INSURANCE                            | 507                    | 446  | 430            | 430            |
| 51080 - RETIREMENT  | 109,444                | 106,056  | 134,399        | 177,710        |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660  | 9,513          | 9,513          |
| 51090 - GROUP INSURANCE                                   | 67,193                 | 51,620   | 63,731         | 104,181        |
| 51100 - FICA/MEDICARE OASDI                               | 32,767                 | 28,381   | 29,300         | 38,743         |
| 51110 - COMPENSATION INSURANCE                            | 1,948                  | 2,877  | 2,877          | 5,236          |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 270  | 2,160          | 0              |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0              | 0              |
| 51150 - LIFE INSURANCE                                    | 726                    | 405  | 1,136          | 564            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>659,598</b>         | <b>572,708</b>   | <b>709,557</b> | <b>925,819</b> |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                |                |
| 520201 - PHONE - LAND LINE (S)                            | 376                    | 64   | 1,000          | 1,000          |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  | 0              | 2,160          |
| 520204 - INTERNET SEARCH ENGINE                           | 8,178                  | 5,435  | 5,600          | 5,600          |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 131                    | 48   | 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                      | 8  | 300            | 300            |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  | 100            | 100            |
| 520250 - COPY MACHINE LEASE                               | 241                    | 1,465  | 5,000          | 5,000          |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0              | 0              |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 5,497                  | 5,441  | 7,300          | 7,300          |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  | 0              | 0              |

# 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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 521800 - OFFICE EXPENSE                                   | 7,280                  | 8,930                                      |                                    | 4,200                       | 4,200   |
| 521801 - Office Water                                     | 0                      | 0  |                                    | 550                         | 550   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 8,840                                      |                                    | 10,000                      | 10,000  |
| 523710 - ANNUAL PUB/REF MANUALS                           | 6,420                  | 8,299                                      |                                    | 8,500                       | 8,500   |
| 524600 - LITIGATION COSTS                                 | 45                     | 0  |                                    | 2,000                       | 2,000   |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,077                  | 4,685                                      |                                    | 4,685                       | 5,841   |
| 527000 - TRAINING   | 0                      | 3,735                                      |                                    | 5,000                       | 5,000   |
| 527040 - SMALL CLAIM ADVSR COSTS                          | 0                      | 0  |                                    | 500                         | 500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 8,035                  | 7,213                                      |                                    | 8,000                       | 8,000   |
| 540412 - SOFTWARE   | 0                      | 0  |                                    | 3,000                       | 3,000   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 2,346                                      |                                    | 10,000                      | 10,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>40,280</b>          | <b>56,509</b>                              |                                    | <b>75,935</b>               | <b>79,251</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>699,878</b>         | <b>629,217</b>                             |                                    | <b>785,492</b>              | <b>1,005,070</b>  |
| <b>Net Cost</b>   | <b>592,829</b>         | <b>561,811</b>                             |                                    | <b>777,661</b>              | <b>997,239</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 checked="" type="checkbox"/> | Estimated <input 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                  | 4,050                                      |                                    | 11,500                      | 11,500  |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 525700 - CONFLICT COUNSEL                                 | 6,082                  | 15,020                                     |                                    | 14,500                      | 14,500  |
| 525800 - JUVENILE COUNSEL                                 | 0                      | 0  |                                    | 4,000                       | 4,000   |
| 525900 - CONSERVATOR COUNSEL                              | 13,800                 | 12,190                                     |                                    | 24,000                      | 34,000  |
| 526100 - INVESTIGATIONS                                   | 378                    | 6,688                                      |                                    | 9,175                       | 9,175   |
| 526500 - EVALUATIONS                                      | 3,400                  | 10,600                                     |                                    | 10,000                      | 10,000  |
| 526900 - CONTRACTS  | 329,244                | 330,430                                    |                                    | 375,000                     | 375,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>355,834</b>         | <b>378,978</b>                             |                                    | <b>463,175</b>              | <b>473,175</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>355,834</b>         | <b>378,978</b>                             |                                    | <b>463,175</b>              | <b>473,175</b>  |
| <b>Net Cost</b>   | <b>352,298</b>         | <b>375,442</b>                             |                                    | <b>463,175</b>              | <b>473,175</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

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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|-----------------------------|---|
| <b>40-TAX REVENUE</b>                                     |                        |  |                             |   |
| 40061 - SALES TAX 1/2% PUB SAFETY                         | 161,094                | 119,646  | 125,000                     | 125,000   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>161,094</b>         | <b>119,646</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                          | 27,734                 | 27,935   | 26,000                      | 26,000  |
| 44079 - STATE- CORR AB109                                 | 0                      | 0  | 0                           | 0   |
| 44393 - ST- SLESF & JUVNL JST                             | 8,637                  | 9,976  | 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>36,371</b>          | <b>37,911</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                  | 3,119  | 2,500                       | 2,500   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>3,412</b>           | <b>3,381</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                                       | 13,842                 | 0  | 0                           | 0   |
| 48005 - TRANSFER-IN5                                      | 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>1,878,433</b>       | <b>1,885,774</b>   | <b>2,153,652</b>            | <b>2,153,652</b>  |
| <b>Total Revenue</b>                                      | <b>2,079,699</b>       | <b>2,047,884</b>   | <b>2,314,452</b>            | <b>2,314,452</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 615,034                | 804,831  | 876,384                     | 895,958   |
| 51020 - OTHER WAGES                                       | 2,878                  | 645  | 10,000                      | 10,000  |
| 51060 - OVERTIME PAY                                      | 17,503                 | 31,170   | 0                           | 40,000  |

# DISTRICT ATTORNEY

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**Fund: 0001 0001D DISTRICT ATTORNEY**

**Budget Unit: 70301 - DISTRICT ATTORNEY**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

**2024-25**

| 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |  |
| <b>51-SALARIES BENEFITS (continued)</b>                   |                        |  |                                    |                             |  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 2,526                  | 1,848                                      |                                    | 595                         | 595  |
| 51080 - RETIREMENT  | 764,820                | 793,555                                    |                                    | 904,469                     | 911,338  |
| 51081 - OPEB LIABILITY                                    | 22,830                 | 23,183                                     |                                    | 20,452                      | 20,452   |
| 51090 - GROUP INSURANCE                                   | 64,203                 | 73,659                                     |                                    | 173,075                     | 160,935  |
| 51100 - FICA/MEDICARE OASDI                               | 46,406                 | 62,158                                     |                                    | 67,043                      | 68,541   |
| 51110 - COMPENSATION INSURANCE                            | (10,368)               | 6,889                                      |                                    | 6,889                       | 9,331  |
| 51120 - CELL PHONE ALLOW                                  | 3,480                  | 4,430                                      |                                    | 5,182                       | 5,182  |
| 51150 - LIFE INSURANCE                                    | 334                    | 334  |                                    | 334                         | 1,240  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>1,529,646</b>       | <b>1,802,702</b>                           |                                    | <b>2,064,423</b>            | <b>2,123,572</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 2,746                  | 2,786                                      |                                    | 3,300                       | 3,300  |
| 520204 - INTERNET SEARCH ENGINE                           | 9,533                  | 7,883                                      |                                    | 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                      | 1,861                                      |                                    | 2,500                       | 2,500  |
| 521102 - FUEL - VEHICLE                                   | 2,610                  | 2,218                                      |                                    | 3,500                       | 3,500  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 3,764                  | 4,040                                      |                                    | 10,000                      | 10,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 5,322                  | 4,759                                      |                                    | 6,500                       | 6,500  |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  |                                    | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 7,564                  | 7,588                                      |                                    | 8,000                       | 8,000  |
| 521801 - Office Water                                     | 0                      | 464  |                                    | 1,200                       | 1,200  |
| 521900 - PROFESSIONAL SVC                                 | 1,191                  | 9,816                                      |                                    | 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                  | 3,640                                      |                                    | 6,000                       | 6,000  |
| 521980 - MEDICAL SERVICE - PROF SV                        | 1,253                  | 800  |                                    | 3,000                       | 3,000  |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 3,335                  | 3,598                                      |                                    | 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                       | 8,020  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  |                                    | 0                           | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 3,514                  | 9,577                                      |                                    | 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>58,474</b>          | <b>70,303</b>                              |                                    | <b>190,029</b>              | <b>191,570</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 540412 - SOFTWARE   | 0                      | 4,033                                      |                                    | 0                           | 0   |
| 541501 - VEHICLE 4X4                                      | 0                      | 0  |                                    | 60,000                      | 60,000  |
| 543700 - COPY MACHINE                                     | 0                      | 0  |                                    | 0                           | 0   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 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>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   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,588,120</b>       | <b>1,877,038</b>                           |                                    | <b>2,314,452</b>            | <b>2,375,142</b>  |
| <b>Net Cost</b>   | <b>(491,579)</b>       | <b>(170,846)</b>                           |                                    | <b>0</b>                    | <b>60,690</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---|-----------------------------|---|
|   |                        |   |                             |   |
| <b>48-TRANSFER</b>  |                        |   |                             |   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0   | 12,000                      | 12,000  |
| 48079 - TRN-CCPIF AB109                                   | 0                      | 0   | 376,753                     | 376,753   |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0   | 0                           | 10,527  |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>  | <b>388,753</b>              | <b>399,280</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>  | <b>388,753</b>              | <b>399,280</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0   | 197,362                     | 184,504   |
| 51060 - OVERTIME PAY                                      | 0                      | 0   | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0   | 251                         | 251   |
| 51080 - RETIREMENT  | 0                      | 0   | 69,254                      | 64,743  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0   | 7,135                       | 7,135   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0   | 60,375                      | 52,121  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0   | 15,098                      | 14,115  |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0   | 1,991                       | 2,383   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0   | 1,800                       | 1,800   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 423   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>0</b>               | <b>0</b>  | <b>353,266</b>              | <b>327,475</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                       | 0   |
| 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                      | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0   | 1,663                       | 2,118   |
| 527410 - CLIENT SERVICE EXP                               | 0                      | 0   | 15,000                      | 15,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 10,000                      | 5,000   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0   | 4,000                       | 4,000   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0   | 4,000                       | 2,000   |
| 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>69,688</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>403,163</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>  | <b>70,746</b>               | <b>3,883</b>  |

# RE-ENTRY PROGRAM-SRF

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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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>51-SALARIES BENEFITS</b>                               |                        |  |                                    |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0  |                                    | 44,200                      | 46,410  |
| 51020 - OTHER WAGES                                       | 0                      | 0  |                                    | 20,000                      | 20,000  |
| 51060 - OVERTIME PAY                                      | 0                      | 0  |                                    | 0                           | 15,000  |
| 51080 - RETIREMENT  | 0                      | 0  |                                    | 15,510                      | 16,285  |
| 51081 - OPEB LIABILITY                                    | 0                      | 0  |                                    | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  |                                    | 2,378                       | 17,717  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  |                                    | 20,125                      | 3,550   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0  |                                    | 3,381                       | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  |                                    | 0                           | 141   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                                   |                                    | <b>105,594</b>              | <b>119,103</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520204 - INTERNET SEARCH ENGINE                           | 0                      | 0  |                                    | 20,000                      | 20,000  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  |                                    | 10,000                      | 10,000  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  |                                    | 10,000                      | 10,000  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  |                                    | 75,000                      | 75,000  |
| 524220 - BULLET PROOF VESTS                               | 0                      | 0  |                                    | 0                           | 0   |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 0  |                                    | 25,000                      | 25,000  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  |                                    | 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>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>270,594</b>              | <b>284,103</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                                   |                                    | <b>270,594</b>              | <b>284,103</b>  |

# ENVIRONMENTAL SETTLEMENT

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**Fund: 00D2 ENVIRONMENTAL SETTLEMENT**

**Budget Unit: 70312 - DA-ENVIRO SETTLEMENT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

| Detail by Revenue Category and<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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                                    |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 4,011                  | 9,663                                      |                                    | 0                           | 0   |
| 43998 - UNREALZED 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

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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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>3 |               | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---|---------------|-----------------------------|---|
|   |                        | Actual  | Estimated     |                             |   |
| <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>45-CHARGES FOR SERVICES</b>                            |                        |   |               |                             |   |
| 45110 - ESTATE 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>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>51-SALARIES BENEFITS</b>                               |                        |   |               |                             |   |
| 51000 - REGULAR WAGES                                     | 28,079                 | 14,826  | 16,309        | 16,309                      | 16,309  |
| 51060 - OVERTIME PAY                                      | 0                      | 0   | 0             | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 38                     | 32  | 29            | 29                          | 29  |
| 51080 - RETIREMENT  | 7,091                  | 3,607   | 5,723         | 5,723                       | 5,723   |
| 51081 - OPEB LIABILITY                                    | 952                    | 966   | 952           | 952                         | 952   |
| 51090 - GROUP INSURANCE                                   | 1,100                  | 840   | 4,025         | 863                         | 863   |
| 51100 - FICA/MEDICARE OASDI                               | 2,234                  | 1,209   | 1,248         | 1,248                       | 1,248   |
| 51110 - COMPENSATION INSURANCE                            | 51                     | 908   | 908           | 929                         | 929   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0   | 120           | 120                         | 120   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0             | 28                          | 28  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>39,545</b>          | <b>22,388</b>   | <b>29,314</b> | <b>26,201</b>               | <b>26,201</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |               |                             |   |
| 520204 - INTERNET SEARCH ENGINE                           | 2,542                  | 4,437   | 5,000         | 5,000                       | 5,000   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0   | 0             | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,075                  | 1,135   | 1,500         | 1,500                       | 1,500   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 200           | 200                         | 200   |
| 521900 - PROFESSIONAL SVC                                 | 7,987                  | 5,558   | 20,000        | 20,000                      | 20,000  |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 87                     | 95  | 150           | 150                         | 150   |
| 525000 - OVERHEAD   | 0                      | 0   | 0             | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 292                    | 337   | 337           | 397                         | 397   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0   | 0             | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 3,302   | 2,500         | 2,500                       | 2,500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>11,983</b>          | <b>14,864</b>   | <b>29,687</b> | <b>29,747</b>               | <b>29,747</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>51,528</b>          | <b>37,252</b>   | <b>59,001</b> | <b>55,948</b>               | <b>55,948</b>   |
| <b>Net Cost</b>   | <b>51,528</b>          | <b>37,252</b>   | <b>59,001</b> | <b>55,948</b>               | <b>55,948</b>   |

# ASSET FORFEITURE

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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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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>  |

# ADULT DRUG COURT GRANT

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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                                    |                             |   |
| 43010 - INTEREST-INVESTED FUNDS                           | 0                      | 0  |                                    | 0                           | 0   |
| 43998 - UNREALIZED GAINS/LOSSES                           | (113)                  | 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>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 Revenue</b>                                      | <b>155,622</b>         | <b>55,952</b>                              |                                    | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                                    |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0  |                                    | 0                           | 0   |
| 51080 - RETIREMENT  | 6,614                  | 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>6,614</b>           | <b>0</b>                                   |                                    | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 521800 - OFFICE EXPENSE                                   | 2,685                  | 0  |                                    | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 150,227                | 55,952                                     |                                    | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 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>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>159,526</b>         | <b>55,952</b>                              |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>3,904</b>           | <b>0</b>                                   |                                    | <b>0</b>                    | <b>0</b>  |

# ENVIRONMENTAL HEALTH

---

## Rob Robinette, 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 checked="" type="checkbox"/><br>Estimated <input 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>                               |                        |  |                             |   |
| 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                | 251,794  | 220,000                     | 220,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>266,210</b>         | <b>251,794</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                                       | 214,898                | 200,000  | 200,000                     | 200,000   |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0                           | 0   |
| 48003 - TRANSFER-IN3                                      | 15,306                 | 15,306   | 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>230,204</b>         | <b>215,306</b>   | <b>236,595</b>              | <b>236,595</b>  |
| <b>Total Revenue</b>                                      | <b>577,706</b>         | <b>542,579</b>   | <b>533,794</b>              | <b>533,794</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 458,719                | 455,820  | 588,270                     | 619,652   |
| 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                | 128,223  | 206,424                     | 217,436   |
| 51081 - OPEB LIABILITY                                    | 16,647                 | 16,904   | 16,647                      | 16,647  |
| 51090 - GROUP INSURANCE                                   | 81,797                 | 69,569   | 140,875                     | 155,159   |

# ENVIRONMENTAL HEALTH

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>51-SALARIES BENEFITS (continued)</b>                   |                        |  |                                    |                             |   |
| 51100 - FICA/MEDICARE OASDI                               | 35,064                 | 35,132                                     |                                    | 45,003                      | 47,403  |
| 51110 - COMPENSATION INSURANCE                            | 774                    | 2,761                                      |                                    | 2,761                       | 4,897   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  |                                    | 960                         | 960   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  |                                    | 334                         | 986   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>726,388</b>         | <b>708,926</b>                             |                                    | <b>1,001,734</b>            | <b>1,063,600</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 516                    | 313  |                                    | 600                         | 600   |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  |                                    | 2,900                       | 2,900   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 2,702                  | 705  |                                    | 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                  | 1,980                                      |                                    | 3,300                       | 3,300   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  |                                    | 0                           | 0   |
| 520850 - LAB/MED/FIELD EQUIP                              | 546                    | 1,121                                      |                                    | 1,000                       | 1,000   |
| 520902 - VEHICLE MAINTENANCE                              | 4,158                  | 1,036                                      |                                    | 7,000                       | 7,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 927                    | 933  |                                    | 1,000                       | 1,000   |
| 521800 - OFFICE EXPENSE                                   | 1,049                  | 897  |                                    | 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                 | 12,181                                     |                                    | 11,800                      | 11,800  |
| 521986 - SECURITY   | 5,506                  | 5,922                                      |                                    | 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                       | 6,199   |
| 527400 - TRAVEL- IN COUNTY                                | 4,017                  | 4,184                                      |                                    | 7,000                       | 7,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,193                  | 6,160                                      |                                    | 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>40,563</b>                              |                                    | <b>71,302</b>               | <b>72,127</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>816,808</b>         | <b>749,489</b>                             |                                    | <b>1,073,036</b>            | <b>1,135,727</b>  |
| <b>Net Cost</b>   | <b>239,102</b>         | <b>206,910</b>                             |                                    | <b>539,242</b>              | <b>601,933</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

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/><br>Estimated <input 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                 | 9,199  | 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>9,645</b>   | <b>7,750</b>                | <b>7,750</b>  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |   |
| 44034 - STATE-OHV TRAIL GRANT                             | 454,817                | 668,444  | 670,000                     | 0   |
| 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>454,817</b>         | <b>668,444</b>   | <b>670,000</b>              | <b>0</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                            | 31,568                 | 31,384   | 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>31,568</b>          | <b>31,384</b>  | <b>6,000</b>                | <b>6,000</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |   |
| 48000 - TRANSFER-IN                                       | 24,730                 | 6,441  | 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>24,730</b>          | <b>6,441</b>   | <b>338,777</b>              | <b>338,777</b>  |
| <b>Total Revenue</b>                                      | <b>551,018</b>         | <b>715,914</b>   | <b>1,022,527</b>            | <b>352,527</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 430,051                | 447,214  | 498,796                     | 471,685   |
| 51020 - OTHER WAGES                                       | 24,074                 | 28,420   | 50,000                      | 50,000  |
| 51060 - OVERTIME PAY                                      | 2,384                  | 2,857  | 0                           | 50,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,251                  | 831  | 769                         | 769   |
| 51080 - RETIREMENT  | 112,860                | 112,109  | 175,028                     | 165,541   |
| 51081 - OPEB LIABILITY                                    | 18,621                 | 18,909   | 18,621                      | 18,621  |
| 51090 - GROUP INSURANCE                                   | 105,383                | 89,766   | 177,528                     | 200,999   |
| 51100 - FICA/MEDICARE OASDI                               | 34,832                 | 36,908   | 38,158                      | 36,084  |

# FACILITY SERVICES

State Controller Schedule  
County Budget Act

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

**Budget Unit: 20120 - FACILITY SERVICES**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 14 - PROPERTY MANAGEMENT**

**2024-25**

Adopted by the

Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24

2024-25

Adopted by the

Board of

Supervisors

1

Actual

Actual

Estimated

Recommended

4

5

**51-SALARIES BENEFITS (continued)**

|   |                |                |                  |                  |
|---|----------------|----------------|------------------|------------------|
| 51110 - COMPENSATION INSURANCE            | 64,596         | 56,048         | 56,048           | 71,162           |
| 51120 - CELL PHONE ALLOW                  | 4,415          | 4,000          | 4,440            | 4,440            |
| 51121 - BOOT ALLOWANCE                    | 1,800          | 1,800          | 1,800            | 1,800            |
| 51150 - LIFE INSURANCE                    | 278            | 103            | 278              | 1,103            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>800,545</b> | <b>798,965</b> | <b>1,021,466</b> | <b>1,072,204</b> |

**52-SERVICES SUPPLIES**

|                                     |         |         |         |         |
|-------------------------------------|---------|---------|---------|---------|
| 520100 - CLOTHING-EMPLOYEE          | 1,056   | 1,542   | 1,300   | 1,300   |
| 520104 - SHIRTS/T'S/SWEATS          | 0       | 0       | 0       | 0       |
| 520105 - APPAREL-INCLEMMENT WEATHER | 0       | 0       | 0       | 0       |
| 520106 - GLOVES & SAFETY GLASSES    | 0       | 0       | 0       | 0       |
| 520201 - PHONE - LAND LINE (S)      | 8,510   | 9,243   | 10,500  | 10,500  |
| 520210 - POSTAGE/SHIP, MAIL COST    | 246     | 187     | 300     | 300     |
| 520220 - PAPER/PAPER SUPPLIES       | 0       | 0       | 0       | 0       |
| 520221 - ENVELOPES                  | 0       | 0       | 0       | 0       |
| 520225 - PO BOX RENT/ANNUAL FEES    | 0       | 0       | 0       | 0       |
| 520226 - TONER/COPY MACH SUPPL      | 0       | 0       | 0       | 0       |
| 520227 - FOLDERS/FILES/BINDERS      | 0       | 0       | 0       | 0       |
| 520230 - COPY CHARGES               | 0       | 0       | 0       | 0       |
| 520250 - COPY MACHINE LEASE         | 1,941   | 1,724   | 3,000   | 3,000   |
| 520402 - CLEANING SUPPLIES          | 15,000  | 19,000  | 22,000  | 22,000  |
| 520404 - CUSTODIAL SERVICE          | 202,633 | 234,801 | 241,476 | 241,476 |
| 520406 - PEST CONTROL               | 1,475   | 2,725   | 3,000   | 3,000   |
| 520407 - REFUSE DISPOSAL            | 28,047  | 28,065  | 31,350  | 31,350  |
| 520410 - SOFTWARE LICENSE           | 7,060   | 7,472   | 7,850   | 1,400   |
| 520419 - COVID PPE & CLEANING COST  | 0       | 0       | 0       | 0       |
| 520902 - VEHICLE MAINTENANCE        | 9,764   | 12,700  | 12,000  | 12,000  |
| 520903 - COOL/HEAT MAINT CONTRCT    | 0       | 553     | 8,000   | 8,000   |
| 520905 - GENERATOR MAIN CONTRCT     | 11,689  | 15,643  | 17,000  | 17,000  |
| 520906 - ELEVATOR MAINT CONTRCT     | 19,490  | 23,340  | 27,000  | 27,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES  | 357     | 730     | 750     | 0       |
| 521230 - OFFICE FURNITURE/EQUIP     | 0       | 172     | 350     | 350     |
| 521300 - MAINT. BUILDINGS & GROUND  | 110,741 | 111,131 | 135,000 | 135,000 |
| 521302 - FIRE EXTINGUISHER SVC      | 1,806   | 2,479   | 3,000   | 3,000   |
| 521307 - HEATING/COOLING SYS SVC    | 5,000   | 5,000   | 7,000   | 7,000   |
| 521310 - BIOMASS OPERATION          | 25,917  | 45,329  | 30,000  | 30,000  |
| 521334 - OHV TRAIL GRANT            | 528,402 | 627,960 | 670,000 | 0       |
| 521400 - ANNEX INS REPAIRS          | 19,026  | 0       | 4,537   | 0       |
| 521600 - MEMBERSHIPS/ANNUAL DUES    | 0       | 0       | 150     | 150     |
| 521703 - TRAINING MATERIAL/MANUAL   | 0       | 0       | 0       | 0       |
| 521750 - FITNESS & WELNESS          | 0       | 0       | 0       | 0       |
| 521800 - OFFICE EXPENSE             | 881     | 760     | 1,200   | 1,200   |
| 521801 - Office Water               | 0       | 0       | 750     | 750     |

# FACILITY SERVICES

State Controller Schedule  
County Budget Act

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

**Budget Unit: 20120 - FACILITY SERVICES**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 14 - PROPERTY MANAGEMENT**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5                |
|---|------------------------|--|-----------------------------|------------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                  |
| 521900 - PROFESSIONAL SVC                                 | 16,550                 | 18,225   | 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                     | 200,208          |
| 527400 - TRAVEL- IN COUNTY                                | 28,625                 | 25,262   | 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                | 356,370  | 420,000                     | 420,000          |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 28,858                 | 19,322   | 30,000                      | 30,000           |
| 527804 - HEATING FUEL/OIL                                 | 58,352                 | 59,545   | 70,000                      | 70,000           |
| 527807 - WATER/SEWER CHARGES                              | 49,749                 | 49,426   | 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>1,860,175</b>   | <b>3,048,474</b>            | <b>2,398,069</b> |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |                  |
| 532000 - CONTRIB TO OTHER AGENCY                          | 0                      | 0  | 0                           | 0                |
| 533800 - CONTRIB LAW LIBRARY                              | 8,400                  | 9,240  | 9,240                       | 9,240            |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>8,400</b>           | <b>9,240</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

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS (continued)</b>                        |                        |  |                                    |                             |   |
| 549950 - LEASE EXPENDITURE CAP OUTLAY                     | 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>Total Expenditures and Appropriations</b>              | <b>2,582,484</b>       | <b>2,892,428</b>                           |                                    | <b>4,801,473</b>            | <b>4,201,806</b>  |
| <b>Net Cost</b>   | <b>2,031,466</b>       | <b>2,176,514</b>                           |                                    | <b>3,778,946</b>            | <b>3,849,279</b>  |

# COUNTY PARKS

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**Plumas County**  
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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<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>                            |                        |  |                             |   |
| 45078 - CAMPING FEES                                      | 10,750                 | 13,325   | 16,500                      | 16,500  |
| 45138 - RESTITUTION                                       | 350                    | 0  | 200                         | 200   |
| 45230 - PARK & RECREATION FEES                            | 1,898                  | 3,769  | 3,500                       | 3,500   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>12,998</b>          | <b>17,094</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                 | 54,886   | 204,967                     | 204,967   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>60,027</b>          | <b>54,886</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>71,980</b>  | <b>225,167</b>              | <b>225,167</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 27,837                 | 37,555   | 42,786                      | 42,786  |
| 51020 - OTHER WAGES                                       | 10,490                 | 11,774   | 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                  | 8,821  | 15,013                      | 15,013  |
| 51081 - OPEB LIABILITY                                    | 2,378                  | 2,415  | 2,378                       | 2,378   |
| 51090 - GROUP INSURANCE                                   | 5,991                  | 0  | 20,125                      | 30,087  |
| 51100 - FICA/MEDICARE OASDI                               | 3,233                  | 3,942  | 3,273                       | 3,273   |
| 51110 - COMPENSATION INSURANCE                            | (8)                    | 1,197  | 1,197                       | 603   |
| 51120 - CELL PHONE ALLOW                                  | 538                    | 904  | 900                         | 900   |
| 51121 - BOOT ALLOWANCE                                    | 300                    | 300  | 300                         | 300   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 141   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>61,717</b>          | <b>68,212</b>  | <b>101,362</b>              | <b>110,871</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520404 - CUSTODIAL SERVICE                                | 6,155                  | 6,615  | 6,780                       | 6,780   |
| 520407 - REFUSE DISPOSAL                                  | 4,892                  | 5,433  | 6,500                       | 6,500   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 4,471                  | 5,819  | 7,500                       | 7,500   |
| 521900 - PROFESSIONAL SVC                                 | 2,489                  | 2,007  | 2,600                       | 2,600   |
| 521902 - PROFESSIONAL SVC - GRANT                         | 33,456                 | 72,802   | 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                         | 630   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 300                         | 300   |
| 527802 - ELECTRIC CHARGES                                 | 13,816                 | 15,138   | 16,000                      | 16,000  |
| 527804 - HEATING FUEL/OIL                                 | 578                    | 432  | 700                         | 700   |
| 527807 - WATER/SEWER CHARGES                              | 7,614                  | 8,460  | 8,960                       | 8,960   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>90,784</b>          | <b>134,367</b>   | <b>145,379</b>              | <b>145,448</b>  |

# COUNTY PARKS

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**Fund: 0001 GENERAL**

**Budget Unit: 20756 - COUNTY PARKS**

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

**Activity: 37 - RECREATION FACILITIES**

2024-25

Adopted by the

Detail by Revenue Category and  
Expenditure Object

2022-23  
Actual

2023-24  
Actual   
Estimated

2024-25  
Recommended

Board of  
Supervisors

1

2

3

4

5

**Total Expenditures and Appropriations**

152,501

202,579

246,741

256,319

**Net Cost**

79,476

130,599

21,574

31,152

# 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**

2024-25

Adopted by the  
Board of  
Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23  
Actual  
2

2023-24  
Actual   
Estimated  Recommended  
3

2024-25  
Recommended  
4

5

**43-USE OF MONEY PROPERTY**

43023 - RENTS & CONC.-PORTOLA

3,555

2,455

2,500

2,500

**Total 43 - USE OF MONEY & PROPERTY**

**3,555**

**2,455**

**2,500**

**2,500**

**46-OTHER REVENUE**

46251 - REIMBURSEMENTS/REFUNDS

0

0

0

0

**Total 46 - OTHER REVENUE**

**0**

**0**

**0**

**0**

**Total Revenue**

**3,555**

**2,455**

**2,500**

**2,500**

**51-SALARIES BENEFITS**

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

16

39

39

52

**Total 51 - SALARIES & BENEFITS**

**615**

**46**

**45**

**58**

**52-SERVICES SUPPLIES**

520404 - CUSTODIAL SERVICE

5,500

7,800

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

3,600

3,600

3,600

525000 - OVERHEAD

0

0

0

0

525119 - LIABILITY SELF-FUND INSURANCE

75,556

75

75

80

527802 - ELECTRIC CHARGES

12,650

18,592

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

4,370

4,840

4,840

**Total 52 - SERVICES & SUPPLIES**

**118,106**

**51,942**

**59,665**

**59,670**

**54-FIXED ASSETS**

540110 - CAPITAL IMPROVEMENTS

0

0

0

0

**Total 54 - FIXED ASSETS**

**0**

**0**

**0**

**0**

**Total Expenditures and Appropriations**

**118,721**

**51,988**

**59,710**

**59,728**

**Net Cost**

**115,166**

**49,533**

**57,210**

**57,228**

# 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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/><br>3 |           | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|---|-----------|-----------------------------|---|
|   |                        | Actual  | Estimated |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |           |                             |   |
| 43024 - RENTS & CONC.-QUINCY                              | 3,975                  | 3,885   |           | 3,000                       | 3,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>3,975</b>           | <b>3,885</b>  |           | <b>3,000</b>                | <b>3,000</b>  |
| <b>Total Revenue</b>                                      | <b>3,975</b>           | <b>3,885</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                            | (33)                   | 26  |           | 26                          | 4   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(33)</b>            | <b>26</b>   |           | <b>26</b>                   | <b>4</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |           |                             |   |
| 520404 - CUSTODIAL SERVICE                                | 10,159                 | 10,159  |           | 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                 | 17,304  |           | 16,850                      | 16,850  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 8,098                  | 8,337   |           | 10,500                      | 10,500  |
| 527807 - WATER/SEWER CHARGES                              | 1,665                  | 2,706   |           | 2,800                       | 2,800   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>35,944</b>          | <b>41,151</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>35,911</b>          | <b>41,177</b>   |           | <b>44,464</b>               | <b>44,442</b>   |
| <b>Net Cost</b>   | <b>31,936</b>          | <b>37,292</b>   |           | <b>41,464</b>               | <b>41,442</b>   |

# CHESTER MEMORIAL HALL

State Controller Schedule  
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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>4  | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |               |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |  |               |   |
| 43021 - RENTS & CONC.-CHESTER                             | 4,715                  | 4,679                                      | 4,000  | 4,000         | 4,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>4,715</b>           | <b>4,679</b>                               | <b>4,000</b>                                   | <b>4,000</b>  | <b>4,000</b>  |
| <b>Total Revenue</b>                                      | <b>4,715</b>           | <b>4,679</b>                               | <b>4,000</b>                                   | <b>4,000</b>  | <b>4,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |  |               |   |
| 520404 - CUSTODIAL SERVICE                                | 4,037                  | 4,260                                      | 4,635  | 4,635         | 4,635   |
| 520407 - REFUSE DISPOSAL                                  | 2,378                  | 2,535                                      | 2,700  | 2,700         | 2,700   |
| 521300 - MAINT. BUILDINGS & GROUND                        | 3,114                  | 5,720                                      | 5,000  | 5,000         | 5,000   |
| 521302 - FIRE EXTINGUISHER SVC                            | 373                    | 208  | 500  | 500           | 500   |
| 525000 - OVERHEAD   | 0                      | 0  | 0  | 0             | 0   |
| 527802 - ELECTRIC CHARGES                                 | 5,395                  | 5,639                                      | 7,500  | 7,500         | 7,500   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 6,500                  | 7,033                                      | 10,000   | 10,000        | 10,000  |
| 527807 - WATER/SEWER CHARGES                              | 787                    | 1,186                                      | 1,300  | 1,300         | 1,300   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>22,584</b>          | <b>26,581</b>                              | <b>31,635</b>                                  | <b>31,635</b> | <b>31,635</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>22,584</b>          | <b>26,581</b>                              | <b>31,635</b>                                  | <b>31,635</b> | <b>31,635</b>   |
| <b>Net Cost</b>   | <b>17,869</b>          | <b>21,902</b>                              | <b>27,635</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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |  |                                    |                             |   |
| 43020 - RENTS & CONCESSIONS                               | 6,538                  | 5,285                                      |                                    | 5,500                       | 5,500   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b>             | <b>6,538</b>           | <b>5,285</b>                               |                                    | <b>5,500</b>                | <b>5,500</b>  |
| <b>Total Revenue</b>                                      | <b>6,538</b>           | <b>5,285</b>                               |                                    | <b>5,500</b>                | <b>5,500</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520404 - CUSTODIAL SERVICE                                | 4,176                  | 4,335                                      |                                    | 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                  | 3,288                                      |                                    | 3,700                       | 3,700   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 4,705                  | 3,855                                      |                                    | 5,000                       | 5,000   |
| 527807 - WATER/SEWER CHARGES                              | 1,028                  | 1,155                                      |                                    | 1,500                       | 1,500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>18,140</b>          | <b>18,186</b>                              |                                    | <b>20,950</b>               | <b>20,950</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>18,140</b>          | <b>18,186</b>                              |                                    | <b>20,950</b>               | <b>20,950</b>   |
| <b>Net Cost</b>   | <b>11,602</b>          | <b>12,901</b>                              |                                    | <b>15,450</b>               | <b>15,450</b>   |

# GREENVILLE TOWNHALL

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**Fund: 0001 GENERAL**

**Budget Unit: 20800 - GREENVILLE TOWNHALL**

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

**Activity: 35 - MEMORIAL BUILDINGS**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 5            |
|---|------------------------|---|-----------------------------|--------------|
| <b>43-USE OF MONEY PROPERTY</b>                           |                        |   |                             |              |
| 43022 - RENTS & CONC.-GREENVILLE                          | 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>51-SALARIES BENEFITS</b>                               |                        |   |                             |              |
| 51020 - OTHER WAGES                                       | 0                      | 0   | 0                           | 0            |
| 51070 - UNEMPLOYMENT INSURANCE                            | 5                      | 34  | 110                         | 110          |
| 51080 - RETIREMENT  | 0                      | 0   | 0                           | 0            |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0   | 0                           | 0            |
| 51110 - COMPENSATION INSURANCE                            | 16                     | 11  | 11                          | 14           |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>21</b>              | <b>45</b>   | <b>121</b>                  | <b>124</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |              |
| 520404 - CUSTODIAL SERVICE                                | 0                      | 0   | 0                           | 0            |
| 520406 - PEST CONTROL                                     | 0                      | 0   | 0                           | 0            |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0   | 0                           | 0            |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0   | 0                           | 0            |
| 521302 - FIRE EXTINGUISHER SVC                            | 0                      | 0   | 0                           | 0            |
| 525000 - OVERHEAD   | 0                      | 0   | 0                           | 0            |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 35                     | 33  | 33                          | 30           |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0   | 0                           | 0            |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0   | 0                           | 0            |
| 527807 - WATER/SEWER CHARGES                              | 2,423                  | 2,221   | 2,423                       | 2,423        |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>2,458</b>           | <b>2,254</b>  | <b>2,456</b>                | <b>2,453</b> |
| <b>Total Expenditures and Appropriations</b>              | <b>2,479</b>           | <b>2,299</b>  | <b>2,577</b>                | <b>2,577</b> |
| <b>Net Cost</b>   | <b>2,479</b>           | <b>2,299</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 Schedule  
County Budget Act

**Plumas County**  
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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                                  | 26,793                 | 28,734  | 28,000                      | 28,000   |
| 43074 - NON-FOOD CONCESSIONS                              | 10,500                 | 12,212  | 11,000                      | 11,000   |
| 43091 - RENTAL OF BUILDINGS                               | 22,419                 | 11,002  | 6,000                       | 6,000  |
| 43092 - GROUNDS RENTAL                                    | 100,364                | 62,221  | 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                 | 20,877  | 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>227,818</b>         | <b>186,274</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                    | 133   | 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>59,071</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  |

# COUNTY FAIR

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**Fund: 0005 COUNTY FAIR**

**Budget Unit: 20190 - COUNTY FAIR**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 15 - PROMOTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24                                    |  | 2024-25<br>4   | Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|----------------|--|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |                |  |
| <b>46-OTHER REVENUE (continued)</b>                       |                        |  |  |                |  |
| 46605 - CAMPING FAIR                                      | 2,600                  | 1,130                                      |  | 11,000         | 11,000   |
| 46606 - SPONSORSHIPS                                      | 500                    | 0  |  | 4,000          | 4,000  |
| 46607 - OTHER MISCELLANEOUS                               | 1,123                  | 3,246                                      |  | 2,000          | 2,000  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>13,410</b>          | <b>10,336</b>                              |  | <b>24,000</b>  | <b>24,000</b>                                  |
| <b>48-TRANSFER</b>  |                        |  |  |                |  |
| 48000 - TRANSFER-IN                                       | 12,893                 | 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>12,893</b>          | <b>4,999</b>                               |  | <b>612,080</b> | <b>612,080</b>                                 |
| <b>Total Revenue</b>                                      | <b>453,375</b>         | <b>379,467</b>                             |  | <b>983,308</b> | <b>983,308</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |  |                |  |
| 51000 - REGULAR WAGES                                     | 188,498                | 195,275                                    |  | 211,214        | 213,626  |
| 51020 - OTHER WAGES                                       | 60,757                 | 68,226                                     |  | 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                 | 53,885                                     |  | 74,115         | 74,962   |
| 51081 - OPEB LIABILITY                                    | 4,757                  | 4,830                                      |  | 4,757          | 4,757  |
| 51090 - GROUP INSURANCE                                   | 41,034                 | 33,697                                     |  | 40,250         | 54,086   |
| 51100 - FICA/MEDICARE OASDI                               | 19,429                 | 20,547                                     |  | 16,158         | 16,342   |
| 51110 - COMPENSATION INSURANCE                            | 10,747                 | 8,424                                      |  | 11,714         | 0  |
| 51120 - CELL PHONE ALLOW                                  | 600                    | 600  |  | 600            | 600  |
| 51121 - BOOT ALLOWANCE                                    | 300                    | 0  |  | 300            | 300  |
| 51150 - LIFE INSURANCE                                    | 334                    | 334  |  | 334            | 282  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>400,989</b>         | <b>399,237</b>                             |  | <b>415,584</b> | <b>421,097</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |  |                |  |
| 520201 - PHONE - LAND LINE (S)                            | 486                    | 488  |  | 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                    | 776  |  | 800            | 800  |
| 520407 - REFUSE DISPOSAL                                  | 9,387                  | 7,852                                      |  | 7,500          | 7,500  |
| 520409 - PAPER PRODUCTS-HOUSEHOLD                         | 7,064                  | 3,517                                      |  | 4,500          | 4,500  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  |  | 0              | 0  |
| 520500 - INSURANCE  | 16,725                 | 16,448                                     |  | 19,200         | 19,200   |
| 520900 - EQUIPMENT MAINTENANCE                            | 1,182                  | 2,023                                      |  | 2,000          | 2,000  |
| 520902 - VEHICLE MAINTENANCE                              | 1,750                  | 954  |  | 2,000          | 2,000  |
| 520904 - UTILITY EQUIPMENT MAINT                          | 2,267                  | 2,905                                      |  | 1,000          | 1,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 0                      | 0  |  | 100            | 100  |
| 521102 - FUEL - VEHICLE                                   | 5,073                  | 4,787                                      |  | 5,000          | 5,000  |
| 521231 - COMPUTERS<1500.00                                | 372                    | 298  |  | 600            | 600  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 113,631                | 45,231                                     |  | 40,000         | 40,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 8,613                  | 2,675                                      |  | 3,000          | 3,000  |
| 521730 - CREDIT CARD FEES                                 | 0                      | 0  |  | 0              | 0  |

# COUNTY FAIR

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**Plumas County**  
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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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 521750 - FITNESS & WELLNESS                               | 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                                    | 4,385                  | 1,893                                      |                                    | 2,000                       | 2,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 54,138                                     |                                    | 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                       | 2,222   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  |                                    | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 2,447                  | 2,492                                      |                                    | 3,000                       | 3,000   |
| 527802 - ELECTRIC CHARGES                                 | 74,233                 | 103,292                                    |                                    | 90,000                      | 90,000  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 16,864                 | 8,804                                      |                                    | 10,000                      | 10,000  |
| 527807 - WATER/SEWER CHARGES                              | 7,824                  | 6,362                                      |                                    | 8,000                       | 8,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>407,796</b>         | <b>398,992</b>                             |                                    | <b>323,596</b>              | <b>324,097</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>842,732</b>         | <b>798,229</b>                             |                                    | <b>741,589</b>              | <b>747,603</b>  |
| <b>Net Cost</b>   | <b>389,357</b>         | <b>418,762</b>                             |                                    | <b>(241,719)</b>            | <b>(235,705)</b>  |

## 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**

**2024-25**

**Adopted by the**

**Board of**

**Supervisors**

**Detail by Revenue Category and  
Expenditure Object**

**2022-23**

**2023-24**

**2024-25**

**1**

**Actual**

**Actual**

**Estimated  Recommended**

**5**

**2**

**3**

**4**

**46-OTHER REVENUE**

|                                   |           |           |          |          |
|-----------------------------------|-----------|-----------|----------|----------|
| 46251 - REIMBURSEMENTS/REFUNDS    | 10        | 20        | 0        | 0        |
| 46253 - REIMB - CO DISASTR RESPON | 26        | 0         | 0        | 0        |
| <b>Total 46 - OTHER REVENUE</b>   | <b>36</b> | <b>20</b> | <b>0</b> | <b>0</b> |

**48-TRANSFER**

|                             |              |           |               |               |
|-----------------------------|--------------|-----------|---------------|---------------|
| 48000 - TRANSFER-IN         | 7,699        | 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>7,699</b> | <b>0</b>  | <b>16,877</b> | <b>16,877</b> |
| <b>Total Revenue</b>        | <b>7,735</b> | <b>20</b> | <b>16,877</b> | <b>16,877</b> |

**51-SALARIES BENEFITS**

|   |                |                |                |                |
|---|----------------|----------------|----------------|----------------|
| 51000 - REGULAR WAGES                     | 315,148        | 369,867        | 385,457        | 379,801        |
| 51020 - OTHER WAGES                       | 1,638          | 6,577          | 7,000          | 7,000          |
| 51060 - OVERTIME PAY                      | 0              | 2,786          | 0              | 0              |
| 51070 - UNEMPLOYMENT INSURANCE            | 1,077          | 1,377          | 1,293          | 1,293          |
| 51080 - RETIREMENT                        | 78,580         | 93,128         | 135,257        | 133,272        |
| 51081 - OPEB LIABILITY                    | 9,513          | 9,660          | 9,513          | 9,513          |
| 51090 - GROUP INSURANCE                   | 54,380         | 60,271         | 97,500         | 106,064        |
| 51100 - FICA/MEDICARE OASDI               | 23,441         | 28,747         | 29,487         | 29,055         |
| 51110 - COMPENSATION INSURANCE            | (11,272)       | 7,809          | 7,809          | 4,660          |
| 51128 - BILINGUAL ALLOWANCE               | 420            | 245            | 420            | 420            |
| 51150 - LIFE INSURANCE                    | 763            | 843            | 869            | 704            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>473,688</b> | <b>581,310</b> | <b>674,605</b> | <b>671,782</b> |

**52-SERVICES SUPPLIES**

|                                    |       |       |        |        |
|------------------------------------|-------|-------|--------|--------|
| 520201 - PHONE - LAND LINE (S)     | 303   | 220   | 200    | 200    |
| 520210 - POSTAGE/SHIP, MAIL COST   | 518   | 413   | 700    | 700    |
| 520220 - PAPER/PAPER SUPPLIES      | 1,214 | 974   | 1,500  | 1,500  |
| 520221 - ENVELOPES                 | 0     | 0     | 0      | 0      |
| 520227 - FOLDERS/FILES/BINDERS     | 0     | 0     | 0      | 0      |
| 520230 - COPY CHARGES              | 0     | 0     | 0      | 0      |
| 520250 - COPY MACHINE LEASE        | 2,627 | 2,627 | 3,100  | 3,100  |
| 520261 - PRE-PRINTED FORMS         | 0     | 0     | 0      | 0      |
| 520419 - COVID PPE & CLEANING COST | 338   | 0     | 0      | 0      |
| 520901 - OFFICE EQUIP MAINTENANCE  | 726   | 918   | 1,100  | 1,100  |
| 521600 - MEMBERSHIPS/ANNUAL DUES   | 9,671 | 9,930 | 11,000 | 11,000 |
| 521750 - FITNESS & WELLNESS        | 0     | 0     | 0      | 0      |
| 521800 - OFFICE EXPENSE            | 7,926 | 2,340 | 5,263  | 5,263  |
| 521801 - Office Water              | 0     | 0     | 0      | 0      |
| 521900 - PROFESSIONAL SVC          | 301   | 1,088 | 2,750  | 2,750  |
| 523130 - EMPLEE ASSIST PROGRAM     | 0     | 0     | 0      | 0      |
| 523702 - PUB - RECRUITMENT ADS     | 1,314 | 3,388 | 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**

**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 checked="" type="checkbox"/><br>Estimated <input 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>                   |                        |  |                             |   |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 0  | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 2,642                  | 3,039  | 3,039                       | 6,598   |
| 527000 - TRAINING   | 480                    | 100  | 1,500                       | 1,500   |
| 527001 - TRAINING PUT ON BY CNTY                          | 0                      | 0  | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 500                    | 0  | 500                         | 500   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 8,600                  | 655  | 6,500                       | 6,500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>37,160</b>          | <b>25,692</b>  | <b>46,152</b>               | <b>49,711</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>510,848</b>         | <b>607,002</b>   | <b>720,757</b>              | <b>721,493</b>  |
| <b>Net Cost</b>   | <b>503,113</b>         | <b>606,982</b>   | <b>703,880</b>              | <b>704,616</b>  |

# INFORMATION TECHNOLOGY

---

## 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

State Controller Schedule  
County Budget Act

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

**Budget Unit: 20220 - INFORMATION TECHNOLOGY**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                            |                        |  |                             |   |
| 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                                       | 8,069                  | 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>308,069</b>         | <b>92,400</b>  | <b>15,145</b>               | <b>15,145</b>   |
| <b>Total Revenue</b>                                      | <b>308,134</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                | 312,609  | 363,332                     | 362,702   |
| 51060 - OVERTIME PAY                                      | 290                    | 0  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 433                    | 346  | 311                         | 311   |
| 51080 - RETIREMENT  | 69,732                 | 75,054   | 127,493                     | 127,272   |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660  | 9,513                       | 9,513   |
| 51090 - GROUP INSURANCE                                   | 62,200                 | 43,517   | 80,500                      | 76,303  |
| 51100 - FICA/MEDICARE OASDI                               | 22,585                 | 22,465   | 27,795                      | 27,747  |
| 51110 - COMPENSATION INSURANCE                            | 312                    | 1,473  | 1,473                       | 2,896   |
| 51120 - CELL PHONE ALLOW                                  | 2,185                  | 1,365  | 3,360                       | 3,360   |
| 51150 - LIFE INSURANCE                                    | 468                    | 623  | 735                         | 564   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>448,019</b>         | <b>467,112</b>   | <b>614,512</b>              | <b>610,668</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 244                    | 806  | 1,300                       | 1,300   |
| 520203 - INTERNET SERVICE                                 | 54,558                 | 48,004   | 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

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
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Schedule 9  
Page 9.35

**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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                   |                        |  |                             |   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 663,941                | 479,123  | 732,510                     | 739,010   |
| 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 & WELLNESS                               | 23                     | 0  | 4,000                       | 4,000   |
| 521800 - OFFICE EXPENSE                                   | 6,591                  | 934  | 1,000                       | 1,000   |
| 521801 - Office Water                                     | 0                      | 108  | 600                         | 600   |
| 521847 - BACK UP MEDIA/COMP                               | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 50,000  |
| 521906 - TYLER TRAINING                                   | 0                      | 14,020   | 78,380                      | 78,380  |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 322                    | 67   | 1,000                       | 1,000   |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 3,284                  | 3,596  | 3,596                       | 4,197   |
| 527000 - TRAINING   | 2,055                  | 702  | 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                 | 55,884   | 177,583                     | 177,583   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>795,707</b>         | <b>604,072</b>   | <b>1,086,149</b>            | <b>1,143,250</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>1,243,726</b>       | <b>1,071,184</b>   | <b>1,725,661</b>            | <b>1,778,918</b>  |
| <b>Net Cost</b>   | <b>935,592</b>         | <b>978,470</b>   | <b>1,710,516</b>            | <b>1,763,773</b>  |

## **LIBRARY/LITERACY**

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### **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

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

**Budget Unit: 20670 - COUNTY LIBRARY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |                |
| 44301 - STATE PUBLIC LIBRARY FUND                         | 0                      | 0  | 0                           | 0              |
| 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>                            |                        |  |                             |                |
| 45190 - LIBRARY SERVICES                                  | 6,779                  | 6,891  | 5,500                       | 5,500          |
| 46231 - LOST BOOKS  | 0                      | 0  | 0                           | 0              |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>6,779</b>           | <b>6,891</b>   | <b>5,500</b>                | <b>5,500</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |                |
| 46070 - CNTRB FR OTHR AGENCY                              | 123,570                | 65,911   | 54,210                      | 54,210         |
| 46230 - LIBRARY DONATIONS                                 | 1,965                  | 2,981  | 15,372                      | 15,372         |
| 46231 - LOST BOOKS  | 669                    | (7)  | 200                         | 200            |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 625  | 0                           | 0              |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>126,204</b>         | <b>69,510</b>  | <b>69,782</b>               | <b>69,782</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |                |
| 48000 - TRANSFER-IN                                       | 11,595                 | 0  | 0                           | 0              |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 22,338                      | 22,338         |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0              |
| 48021 - TRF IN - ARPA FUNDS                               | 0                      | 0  | 0                           | 0              |
| <b>Total 48 - TRANSFER</b>                                | <b>11,595</b>          | <b>0</b>   | <b>22,338</b>               | <b>22,338</b>  |
| <b>Total Revenue</b>                                      | <b>144,578</b>         | <b>76,401</b>  | <b>97,620</b>               | <b>97,620</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |                |
| 51000 - REGULAR WAGES                                     | 215,495                | 280,666  | 311,659                     | 336,265        |
| 51020 - OTHER WAGES                                       | 77,441                 | 95,448   | 81,200                      | 83,400         |
| 51070 - UNEMPLOYMENT INSURANCE                            | 2,818                  | 2,013  | 648                         | 648            |
| 51080 - RETIREMENT  | 54,486                 | 70,839   | 109,361                     | 117,996        |
| 51081 - OPEB LIABILITY                                    | 11,239                 | 11,413   | 11,239                      | 11,239         |
| 51090 - GROUP INSURANCE                                   | 50,539                 | 56,001   | 116,795                     | 142,350        |
| 51100 - FICA/MEDICARE OASDI                               | 21,720                 | 28,338   | 23,842                      | 25,724         |
| 51110 - COMPENSATION INSURANCE                            | (756)                  | 18,581   | 18,581                      | 3,638          |
| 51150 - LIFE INSURANCE                                    | 167                    | 111  | 167                         | 807            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>433,149</b>         | <b>563,410</b>   | <b>673,492</b>              | <b>722,067</b> |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |                |
| 520201 - PHONE - LAND LINE (S)                            | 1,852                  | 2,153  | 2,500                       | 2,500          |
| 520202 - CELL PHONE SERVICE                               | 0                      | 30   | 2,700                       | 2,700          |
| 520203 - INTERNET SERVICE                                 | 2,232                  | 2,146  | 2,492                       | 2,492          |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 999                    | 779  | 1,370                       | 1,370          |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 595  | 1,800                       | 1,800          |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 72                     | 0  | 0                           | 0              |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0  | 0                           | 0              |
| 520230 - COPY CHARGES                                     | 351                    | 591  | 500                         | 500            |
| 520404 - CUSTODIAL SERVICE                                | 0                      | 0  | 0                           | 0              |
| 520407 - REFUSE DISPOSAL                                  | 1,295                  | 1,365  | 1,482                       | 1,482          |

# COUNTY LIBRARY

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

**Budget Unit: 20670 - COUNTY LIBRARY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5                |
|---|------------------------|--|-----------------------------|------------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                  |
| 520419 - COVID PPE & CLEANING COST                        | 255                    | 0  | 0                           | 0                |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 203                    | 559  | 0                           | 0                |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 1,928  | 0                           | 0                |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 1,201                  | 1,594  | 1,594                       | 1,594            |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  | 0                           | 0                |
| 521800 - OFFICE EXPENSE                                   | 9,258                  | 5,410  | 5,000                       | 5,000            |
| 521801 - Office Water                                     | 0                      | 90   | 0                           | 0                |
| 521870 - LIBRARY PROCESSING MATRL                         | 3,981                  | 4,764  | 4,870                       | 4,870            |
| 521900 - PROFESSIONAL SVC                                 | 976                    | 5,953  | 1,603                       | 1,603            |
| 523600 - DIGITIZATION                                     | 0                      | 0  | 5,220                       | 5,220            |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0  | 0                           | 0                |
| 523712 - PROGRAM SUBSCRIPTIONS                            | 16,387                 | 14,305   | 25,502                      | 25,502           |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 3,400  | 780                         | 780              |
| 524440 - AWARDS   | 2,114                  | 2,426  | 400                         | 400              |
| 524510 - BOOK(S) - SP DEPT EXP                            | 27,132                 | 27,410   | 20,272                      | 20,272           |
| 524515 - BOOKS ZIP  | 14,644                 | 19,818   | 15,200                      | 15,200           |
| 524870 - TEST -EMPLEE MED/IMMUN                           | 0                      | 40   | 200                         | 200              |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0                |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,508                  | 253,689  | 253,689                     | 275,779          |
| 527400 - TRAVEL- IN COUNTY                                | 1,887                  | 1,664  | 2,100                       | 2,100            |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 104  | 2,100                       | 2,100            |
| 527802 - ELECTRIC CHARGES                                 | 13,208                 | 16,623   | 15,500                      | 15,500           |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 17,740                 | 11,033   | 24,000                      | 24,000           |
| 527807 - WATER/SEWER CHARGES                              | 3,243                  | 3,653  | 5,100                       | 5,100            |
| 529500 - COMPUTER   | 1,071                  | 6,086  | 1,550                       | 1,550            |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>124,609</b>         | <b>388,208</b>   | <b>397,524</b>              | <b>419,614</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |                  |
| 541231 - CARPET-UPGRADE                                   | 0                      | 0  | 0                           | 0                |
| 541500 - VEHICLE  | 58,538                 | 0  | 30,239                      | 173,793          |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>58,538</b>          | <b>0</b>   | <b>30,239</b>               | <b>173,793</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>616,296</b>         | <b>951,618</b>   | <b>1,101,255</b>            | <b>1,315,474</b> |
| <b>Net Cost</b>   | <b>471,718</b>         | <b>875,217</b>   | <b>1,003,635</b>            | <b>1,217,854</b> |

# COUNTY LITERACY

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**Fund: 0001 GENERAL**

**Budget Unit: 20675 - COUNTY LITERACY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

2024-25

Adopted by the  
Board of  
Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23  
Actual  
2

2023-24  
Actual   
Estimated  Recommended  
3

2024-25  
Recommended  
4

5

**44-STATE FEDERAL AID**

|   |          |               |               |               |
|---|----------|---------------|---------------|---------------|
| 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> |

**45-CHARGES FOR SERVICES**

|  |          |          |          |          |
|--|----------|----------|----------|----------|
| 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> |

**46-OTHER REVENUE**

|                                 |               |           |           |           |
|---------------------------------|---------------|-----------|-----------|-----------|
| 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> |

**48-TRANSFER**

|                             |          |           |          |          |
|-----------------------------|----------|-----------|----------|----------|
| 48000 - TRANSFER-IN         | 0        | 81        | 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>81</b> | <b>0</b> | <b>0</b> |

**Total Revenue 40,338 28,610 20,050 20,050**

**51-SALARIES BENEFITS**

|   |                |                |                |                |
|---|----------------|----------------|----------------|----------------|
| 51000 - REGULAR WAGES                     | 87,581         | 82,168         | 98,090         | 114,579        |
| 51020 - OTHER WAGES                       | 22,291         | 17,674         | 36,038         | 36,038         |
| 51070 - UNEMPLOYMENT INSURANCE            | 534            | 376            | 376            | 376            |
| 51080 - RETIREMENT                        | 21,394         | 20,255         | 34,420         | 40,206         |
| 51081 - OPEB LIABILITY                    | 4,637          | 4,709          | 4,637          | 4,637          |
| 51090 - GROUP INSURANCE                   | 5,137          | 6,125          | 29,181         | 34,549         |
| 51100 - FICA/MEDICARE OASDI               | 8,220          | 7,713          | 7,504          | 8,765          |
| 51110 - COMPENSATION INSURANCE            | (195)          | 7,512          | 7,512          | 7,111          |
| 51150 - LIFE INSURANCE                    | 167            | 56             | 167            | 275            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>149,766</b> | <b>146,588</b> | <b>217,925</b> | <b>246,536</b> |

**52-SERVICES SUPPLIES**

|                                    |        |       |        |        |
|------------------------------------|--------|-------|--------|--------|
| 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      | 42    | 500    | 500    |
| 523712 - PROGRAM SUBSCRIPTIONS     | 772    | 250   | 100    | 100    |
| 524510 - BOOK(S) - SP DEPT EXP     | 10,216 | 9,279 | 15,900 | 15,900 |

# COUNTY LITERACY

State Controller Schedule  
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: 20675 - COUNTY LITERACY**

**Function: 06 - EDUCATION**

**Activity: 32 - LIBRARY SERVICES**

2024-25

Adopted by the  
Board of  
Supervisors

Detail by Revenue Category and  
Expenditure Object  
1

2022-23  
Actual  
2

2023-24  
Actual   
Estimated  Recommended  
3

2024-25  
Recommended  
4

5

**52-SERVICES SUPPLIES (continued)**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| 525000 - OVERHEAD                         | 0             | 0             | 0             | 0             |
| 525119 - LIABILITY SELF-FUND INSURANCE    | 988           | 1,048         | 1,048         | 1,240         |
| 527400 - TRAVEL- IN COUNTY                | 0             | 0             | 500           | 500           |
| 527500 - TRAVEL- OUT OF COUNTY            | 0             | 0             | 500           | 500           |
| 52775 - IN-COUNTY HOSTING EVENTS          | 0             | 0             | 0             | 0             |
| 529500 - COMPUTER                         | 2,170         | 0             | 0             | 0             |
| 529551 - GREENHOUSE PROJECT               | 0             | 0             | 0             | 0             |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b> | <b>15,597</b> | <b>11,410</b> | <b>20,353</b> | <b>20,545</b> |

**58-TRANSFERS**

|                             |          |          |          |          |
|-----------------------------|----------|----------|----------|----------|
| 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>165,363</b> | <b>157,998</b> | <b>238,278</b> | <b>267,081</b> |
| <b>Net Cost</b>                              | <b>125,025</b> | <b>129,388</b> | <b>218,228</b> | <b>247,031</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

State Controller Schedule  
County Budget Act

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

Schedule 9  
Page 9.123

**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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                                 |                        |  |                             |   |
| 42040 - OTHER COURT FINES                                 | 1,262                  | 1,225  | (1,000)                     | (1,000)   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>1,262</b>           | <b>1,225</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>11,413</b>  | <b>49,750</b>               | <b>49,750</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51020 - OTHER WAGES                                       | 3,012                  | 3,115  | 3,250                       | 3,250   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 5                      | 4  | 3                           | 3   |
| 51100 - FICA/MEDICARE OASDI                               | 230                    | 229  | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 2                      | 325  | 325                         | 313   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>3,249</b>           | <b>3,673</b>   | <b>3,578</b>                | <b>3,566</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                          | 45  |
| 527400 - TRAVEL- IN COUNTY                                | 716                    | 1,380  | 1,000                       | 1,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0   |

# FISH & GAME COMMISSION

State Controller Schedule  
County Budget Act

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

Schedule 9  
Page 9.124

**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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>36,539</b>          | <b>22,522</b>                              |                                    | <b>7,881</b>                | <b>7,887</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>39,788</b>          | <b>26,195</b>                              |                                    | <b>11,459</b>               | <b>11,453</b>   |
| <b>Net Cost</b>   | <b>(111,192)</b>       | <b>14,782</b>                              |                                    | <b>(38,291)</b>             | <b>(38,297)</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**

2024-25

Adopted by the

Board of

Supervisors

5

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24

2024-25

Actual

Estimated  Recommended

4

1

2

3

4

5

**45-CHARGES FOR SERVICES**

|  |              |              |              |              |
|--|--------------|--------------|--------------|--------------|
| 45310 - MUSEUM FEE OR SERVICES         | 5,060        | 5,870        | 3,850        | 3,850        |
| 45423 - MUSEUM COPIES                  | 570          | 870          | 700          | 700          |
| <b>Total 45 - CHARGES FOR SERVICES</b> | <b>5,630</b> | <b>6,740</b> | <b>4,550</b> | <b>4,550</b> |

**46-OTHER REVENUE**

|                                 |          |          |          |          |
|---------------------------------|----------|----------|----------|----------|
| 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> |

**48-TRANSFER**

|                                 |              |              |              |              |
|---------------------------------|--------------|--------------|--------------|--------------|
| 48000 - TRANSFER-IN             | 1,584        | 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>1,584</b> | <b>0</b>     | <b>2,961</b> | <b>2,961</b> |
| <b>Total Revenue</b>            | <b>7,214</b> | <b>6,740</b> | <b>7,511</b> | <b>7,511</b> |

**51-SALARIES BENEFITS**

|   |                |                |                |                |
|---|----------------|----------------|----------------|----------------|
| 51000 - REGULAR WAGES                     | 60,240         | 71,327         | 101,858        | 108,611        |
| 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         | 24,787         | 35,742         | 38,112         |
| 51081 - OPEB LIABILITY                    | 2,378          | 2,415          | 2,378          | 2,378          |
| 51090 - GROUP INSURANCE                   | 16,961         | 19,889         | 40,250         | 50,475         |
| 51100 - FICA/MEDICARE OASDI               | 4,391          | 6,205          | 7,792          | 8,309          |
| 51110 - COMPENSATION INSURANCE            | 121            | 2,457          | 2,457          | 1,831          |
| 51150 - LIFE INSURANCE                    | 320            | 334            | 334            | 282            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>108,300</b> | <b>141,337</b> | <b>216,138</b> | <b>235,325</b> |

**52-SERVICES SUPPLIES**

|                                    |       |       |       |       |
|------------------------------------|-------|-------|-------|-------|
| 520201 - PHONE - LAND LINE (S)     | 1,308 | 1,308 | 1,700 | 1,700 |
| 520210 - POSTAGE/SHIP, MAIL COST   | 0     | 0     | 0     | 0     |
| 520220 - PAPER/PAPER SUPPLIES      | 0     | 0     | 0     | 0     |
| 520230 - COPY CHARGES              | 0     | 0     | 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   | 113   | 100   | 100   |
| 521107 - PRE-EMPLOYMENT COSTS      | 0     | 118   | 250   | 250   |
| 521300 - MAINT. BUILDINGS & GROUND | 0     | 0     | 0     | 0     |
| 521800 - OFFICE EXPENSE            | 108   | 400   | 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**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0                      | 0  | 0                           | 0              |
| 524300 - SMALL TOOLS/INSTRUMENTS                          | 203                    | 231  | 250                         | 250            |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0              |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,008                  | 1,049  | 1,049                       | 1,153          |
| 526370 - MUSEUM DISPLAY SUPPLIES                          | 0                      | 532  | 1,000                       | 1,000          |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 0                           | 0              |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 2,000                       | 2,000          |
| 527802 - ELECTRIC CHARGES                                 | 5,393                  | 4,667  | 6,800                       | 6,800          |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 4,848                  | 3,025  | 5,400                       | 5,400          |
| 527807 - WATER/SEWER CHARGES                              | 1,390                  | 1,398  | 1,850                       | 1,850          |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>15,728</b>          | <b>14,209</b>  | <b>24,249</b>               | <b>24,353</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |                |
| 533161 - ECON DEV & TOURISM                               | 189                    | 200  | 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>Total Expenditures and Appropriations</b>              | <b>124,217</b>         | <b>155,746</b>   | <b>246,887</b>              | <b>266,178</b> |
| <b>Net Cost</b>   | <b>117,003</b>         | <b>149,006</b>   | <b>239,376</b>              | <b>258,667</b> |

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

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

**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      | 2023-24  | 2024-25          | Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|--------------|--|------------------|--|
|   | Actual<br>2  | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | Recommended<br>4 |  |
| <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 adopted 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

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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                      | (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                                       | (14,939)               | 19,184   | 243,555                     | 242,728   |
| 44028 - STATE GRANT REVENUE                               | 0                      | 5,788  | 737,212                     | 733,442   |
| 44029 - STATE GRANT REV                                   | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>(14,939)</b>        | <b>24,972</b>  | <b>980,767</b>              | <b>976,170</b>  |
| <b>Total Revenue</b>                                      | <b>(14,939)</b>        | <b>24,283</b>  | <b>980,767</b>              | <b>976,170</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 0                      | 0  | 942,500                     | 937,436   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>0</b>               | <b>0</b>   | <b>942,500</b>              | <b>937,436</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 10,033   | 37,967                      | 38,045  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>10,033</b>  | <b>37,967</b>               | <b>38,045</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>10,033</b>  | <b>980,467</b>              | <b>975,481</b>  |
| <b>Net Cost</b>   | <b>14,939</b>          | <b>(14,250)</b>  | <b>(300)</b>                | <b>(689)</b>  |

**Fund: 0001 GENERAL**

**Budget Unit: 20490 - PLANNING**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

**2024-25**

Adopted by the

Board of

Supervisors

**5**

Detail by Revenue Category and  
Expenditure Object

**2022-23**

Actual

**2**

**2023-24**

Actual

Estimated

**3**

**2024-25**

Recommended

**4**

**41-LICENSES PERMITS**

41020 - CONSTRUCTION PERMITS

17,337

14,101

11,000

11,000

41030 - ZONING PERMITS

39,135

38,333

40,000

40,000

**Total 41 - LICENSES & PERMITS**

**56,472**

**52,434**

**51,000**

**51,000**

**44-STATE FEDERAL AID**

44361 - STATE- SIERRA NV CONSRV

0

0

0

0

**Total 44 - STATE & FEDERAL AID**

**0**

**0**

**0**

**0**

**45-CHARGES FOR SERVICES**

45220 - PLANNING EIR REPORTS

0

5,492

0

0

45308 - OUTSIDE SERVICE REIM.

912

879

1,000

1,000

45422 - PLANNING COPIES

0

76

100

100

**Total 45 - CHARGES FOR SERVICES**

**912**

**6,447**

**1,100**

**1,100**

**46-OTHER REVENUE**

46251 - REIMBURSEMENTS/REFUNDS

495

4,959

6,074

6,074

46253 - REIMB - CO DISASTR RESPON

1,052

0

0

0

**Total 46 - OTHER REVENUE**

**1,547**

**4,959**

**6,074**

**6,074**

**48-TRANSFER**

48000 - TRANSFER-IN

19,539

18,463

0

24,150

48001 - TRANSFER-IN1

0

0

0

0

48002 - TRANSFER-IN2

10,163

4,334

0

0

48003 - TRANSFER-IN3

7,702

13,263

0

6,967

48004 - TRANSFER-IN4

2,983

7,658

0

71,075

48005 - TRANSFER-IN5

0

0

12,366

12,366

48006 - TRANSFER-IN6

0

0

0

5,114

48007 - TSF-IN CRF REIMB

0

0

0

0

48089 - TSFR SB89 COVID19

0

0

0

0

48999 - TRANSFER FROM STR SUPPS

0

0

0

0

**Total 48 - TRANSFER**

**40,387**

**43,718**

**12,366**

**119,672**

**Total Revenue**

**99,318**

**107,558**

**70,540**

**177,846**

**51-SALARIES BENEFITS**

51000 - REGULAR WAGES

222,760

205,764

276,837

431,205

51020 - OTHER WAGES

3,725

17,985

25,200

25,200

51060 - OVERTIME PAY

8,346

0

0

0

51070 - UNEMPLOYMENT INSURANCE

426

355

304

304

51080 - RETIREMENT

76,184

74,060

97,142

151,310

51081 - OPEB LIABILITY

10,464

10,626

10,464

10,464

51090 - GROUP INSURANCE

27,338

20,836

68,425

119,792

51100 - FICA/MEDICARE OASDI

17,657

16,958

21,178

32,987

51110 - COMPENSATION INSURANCE

717

1,998

1,998

3,012

51120 - CELL PHONE ALLOW

960

960

960

960

51150 - LIFE INSURANCE

334

334

334

775

51200 - PER DIEM

0

0

0

0

**Total 51 - SALARIES & BENEFITS**

**368,911**

**349,876**

**502,842**

**776,009**

**Fund: 0001 GENERAL**

**Budget Unit: 20490 - PLANNING**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 20 - PROTECTION INSPECTION**

**2024-25**

Adopted by the

Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24

2024-25

Actual

Actual  Estimated

Recommended

5

1

2

3

4

5

**52-SERVICES SUPPLIES**

|  |                |                |                |                  |
|--|----------------|----------------|----------------|------------------|
| 520201 - PHONE - LAND LINE (S)               | 79             | 82             | 100            | 100              |
| 520210 - POSTAGE/SHIP, MAIL COST             | 0              | 17             | 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          | 3,833          | 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              | 193            | 0              | 0                |
| 521600 - MEMBERSHIPS/ANNUAL DUES             | 888            | 1,019          | 1,812          | 1,812            |
| 521750 - FITNESS & WELLNESS                  | 0              | 0              | 0              | 0                |
| 521800 - OFFICE EXPENSE                      | 2,996          | 2,718          | 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         | 46,430         | 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          | 4,098            |
| 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          | 3,195          | 4,000          | 4,000            |
| 529851 - COMPUTER HARDWARE/SUPPL             | 0              | 0              | 100            | 100              |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>    | <b>28,857</b>  | <b>62,108</b>  | <b>242,351</b> | <b>242,760</b>   |
| <b>Total Expenditures and Appropriations</b> | <b>397,768</b> | <b>411,984</b> | <b>745,193</b> | <b>1,018,769</b> |
| <b>Net Cost</b>                              | <b>298,450</b> | <b>304,426</b> | <b>674,653</b> | <b>840,923</b>   |

# CDBG CARES ACT CV-2-3

State Controller Schedule  
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: 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 checked="" type="checkbox"/> | Estimated <input 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                                       | 2,043                  | 105,240                                    |                                    | 16,717                      | 30,794  |
| 44028 - STATE GRANT REVENUE                               | 16,154                 | 328,982                                    |                                    | 152,729                     | 170,104   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>18,197</b>          | <b>434,222</b>                             |                                    | <b>169,446</b>              | <b>200,898</b>  |
| <b>Total Revenue</b>                                      | <b>18,197</b>          | <b>432,367</b>                             |                                    | <b>169,446</b>              | <b>200,898</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 65,624                 | 364,946                                    |                                    | 160,296                     | 176,748   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>65,624</b>          | <b>364,946</b>                             |                                    | <b>160,296</b>              | <b>176,748</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                                    |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  |                                    | 0                           | 24,150  |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>24,150</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>65,624</b>          | <b>364,946</b>                             |                                    | <b>160,296</b>              | <b>200,898</b>  |
| <b>Net Cost</b>   | <b>47,427</b>          | <b>(67,421)</b>                            |                                    | <b>(9,150)</b>              | <b>0</b>  |

# HOUSING AND COMMUNITY DEVELOPMENT SB2

State Controller Schedule  
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: 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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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                      | (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                                       | 0                      | 160,000  | 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>0</b>               | <b>160,000</b>   | <b>186,517</b>              | <b>186,517</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>159,857</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>46,701</b>          | <b>(49,249)</b>  | <b>0</b>                    | <b>0</b>  |

# PLANNING COMMISSION

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0  |                                    | 100                         | 100   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  |                                    | 0                           | 0   |
| 520234 - PRINTER SUPPLIES                                 | 0                      | 0  |                                    | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 604                    | 452  |                                    | 500                         | 500   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  |                                    | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 571  |                                    | 571                         | 571   |
| 521800 - OFFICE EXPENSE                                   | 114                    | 56   |                                    | 200                         | 200   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  |                                    | 300,000                     | 300,000   |
| 522200 - NON-CO EMP PER-DIEM                              | 5,200                  | 3,300                                      |                                    | 12,000                      | 12,000  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0  |                                    | 1,200                       | 1,200   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 238                    | 238  |                                    | 238                         | 238   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 0  |                                    | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 527380 - NON EMPLOYEE TRAVEL                              | 1,696                  | 1,091                                      |                                    | 4,062                       | 4,062   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 1,892                  | 1,025                                      |                                    | 2,000                       | 2,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>9,744</b>           | <b>6,733</b>                               |                                    | <b>320,871</b>              | <b>320,871</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>9,744</b>           | <b>6,733</b>                               |                                    | <b>320,871</b>              | <b>320,871</b>  |
| <b>Net Cost</b>   | <b>9,744</b>           | <b>6,733</b>                               |                                    | <b>320,871</b>              | <b>320,871</b>  |

# INTEGRATED REGIONAL WATER MANAGEMENT

State Controller Schedule  
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: 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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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                           | 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                                       | 7,345                  | 834,505  | 14,758                      | 120,137   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>7,345</b>           | <b>834,505</b>   | <b>14,758</b>               | <b>120,137</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>17,023</b>          | <b>840,461</b>   | <b>14,758</b>               | <b>120,137</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 52190 - PROFESSIONAL SERVICES                             | 277,518                | 936,823  | 8,837                       | 115,923   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>277,518</b>         | <b>936,823</b>   | <b>8,837</b>                | <b>115,923</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 58000 - TRANSFER-OUT                                      | 7,702                  | 13,263   | 5,921                       | 6,967   |
| <b>Total 58 - TRANSFERS</b>                               | <b>7,702</b>           | <b>13,263</b>  | <b>5,921</b>                | <b>6,967</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>285,220</b>         | <b>950,086</b>   | <b>14,758</b>               | <b>122,890</b>  |
| <b>Net Cost</b>   | <b>268,197</b>         | <b>109,625</b>   | <b>0</b>                    | <b>2,753</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   | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>41-LICENSES PERMITS</b>                                |                        |   |                             |  |
| 41020 - CONSTRUCTION PERMITS                              | 12,747                 | 10,934  | 10,000                      | 10,000   |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>12,747</b>          | <b>10,934</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                                       | 4,001                  | 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>4,001</b>           | <b>0</b>  | <b>6,522</b>                | <b>6,522</b>                                   |
| <b>Total Revenue</b>                                      | <b>16,841</b>          | <b>11,103</b>   | <b>16,922</b>               | <b>16,922</b>                                  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 94,740                 | 102,835   | 113,119                     | 103,685  |
| 51060 - OVERTIME PAY                                      | 0                      | 0   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 126                    | 108   | 99                          | 99   |
| 51080 - RETIREMENT  | 23,964                 | 25,059  | 39,693                      | 36,383   |
| 51081 - OPEB LIABILITY                                    | 2,616                  | 2,657   | 2,616                       | 2,616  |
| 51090 - GROUP INSURANCE                                   | 19,931                 | 17,863  | 22,138                      | 25,792   |
| 51100 - FICA/MEDICARE OASDI                               | 6,700                  | 7,627   | 8,654                       | 7,932  |
| 51110 - COMPENSATION INSURANCE                            | 206                    | 13,691  | 13,691                      | 12,142   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 148  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>148,283</b>         | <b>169,840</b>  | <b>200,010</b>              | <b>188,797</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 18                     | 17  | 20                          | 20   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 5   | 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                      | 10  | 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                  | 1,020   | 3,000                       | 3,000  |
| 521801 - Office Water                                     | 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 521804 - DVD'S/DISKETTES                                  | 0                      | 0  |                                    | 0                           | 0   |
| 521846 - LABELS   | 0                      | 0  |                                    | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 953                    | 1,119                                      |                                    | 1,119                       | 1,338   |
| 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>7,083</b>           | <b>2,171</b>                               |                                    | <b>8,342</b>                | <b>8,561</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>162,866</b>         | <b>172,011</b>                             |                                    | <b>208,352</b>              | <b>197,358</b>  |
| <b>Net Cost</b>   | <b>146,025</b>         | <b>160,908</b>                             |                                    | <b>191,430</b>              | <b>180,436</b>  |

# HOMELESS HHAP

State Controller Schedule  
County Budget Act

**Plumas County**  
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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 checked="" type="checkbox"/> | Estimated <input 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                           | 3,510   |
| 580002 - TRANSFER   | 0                      | 0  |                                    | 0                           | 1,604   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>5,114</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>                                   |                                    | <b>68,037</b>               | <b>73,151</b>   |
| <b>Net Cost</b>   | <b>(2,307)</b>         | <b>(2,292)</b>                             |                                    | <b>68,037</b>               | <b>73,151</b>   |

# DEPT. OF WATER RESOURCES SUSTAIN. GROUNDWATER

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County Budget Act

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                 | 4,334   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>10,163</b>          | <b>4,334</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>10,163</b>          | <b>4,334</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(49)</b>            | <b>(5)</b>  | <b>0</b>                    | <b>0</b>  |

## PROBATION

---

### **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.

# PROBATION

State Controller Schedule  
County Budget Act

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

**Budget Unit: 20400 - PROBATION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5             |
|---|------------------------|--|-----------------------------|---------------|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |               |
| 44011 - STATE- IV PROB                                    | 0                      | 0  | 0                           | 0             |
| 44070 - STATE-REBATE RESTIT.FINE                          | 2,085                  | 3,146  | 4,000                       | 4,000         |
| 44070P - ST REBATE RESTIT                                 | 0                      | 0  | 0                           | 0             |
| 44079 - STATE- CORR AB109                                 | 0                      | 0  | 0                           | 0             |
| 44281 - STATE-STC JAIL TRAINING                           | 6,636                  | 3,955  | 6,952                       | 6,952         |
| 44282 - STATE-STC MENTAL HLTH TRNG                        | 0                      | 0  | 0                           | 0             |
| 44409 - FED. - PROBATION                                  | 0                      | 0  | 0                           | 0             |
| 44409P - FEDERAL - PROB                                   | 0                      | 0  | 0                           | 0             |
| 44413 - FED TITLE IV-E PROB.                              | 5,490                  | 9,171  | 32,000                      | 32,000        |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>14,211</b>          | <b>16,272</b>  | <b>42,952</b>               | <b>42,952</b> |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |               |
| 45138 - RESTITUTION                                       | 0                      | 0  | 0                           | 0             |
| 45170 - INSTITUTIONAL CARE                                | 0                      | 0  | 0                           | 0             |
| 45171 - JUVENILE ELECTRONIC MONT.                         | 0                      | 0  | 0                           | 0             |
| 45173 - CARE & MAIN. JUVENILE                             | 324                    | 250  | 1,000                       | 1,000         |
| 45200 - OTHR SVC OR SVC TO CRTS                           | 0                      | 0  | 0                           | 0             |
| 45200P - REIMB DRUG CT                                    | 0                      | 0  | 0                           | 0             |
| 45213 - SEALING RECORDS FEE                               | 0                      | 0  | 0                           | 0             |
| 45326 - RECORD REDUCTION FEE                              | 0                      | 0  | 0                           | 0             |
| 45350 - SUPERVISION FEE/PROB.                             | 20,104                 | 19,442   | 19,442                      | 19,442        |
| 45353 - PROB RPRT PREP FEE/FELONY                         | 1,164                  | 0  | 4,000                       | 4,000         |
| 45421 - TESTING FEES - PROB & SO                          | 0                      | 0  | 0                           | 0             |
| 45427 - PROB.-DIVERSION                                   | 2,369                  | 1,142  | 1,000                       | 1,000         |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>23,961</b>          | <b>20,834</b>  | <b>25,442</b>               | <b>25,442</b> |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |               |
| 46030 - PROB / RESTIT COLLECT FEE                         | 0                      | 0  | 0                           | 0             |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 3,698                  | 8,015  | 3,500                       | 3,500         |
| 46251P - REIMB/REFUNDS/PRIOR                              | 0                      | 0  | 0                           | 0             |
| 46253 - REIMB - CO DISASTR RESPON                         | 1,918                  | 0  | 0                           | 0             |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>5,616</b>           | <b>8,015</b>   | <b>3,500</b>                | <b>3,500</b>  |
| <b>48-TRANSFER</b>  |                        |  |                             |               |
| 48000 - TRANSFER-IN                                       | 132,193                | 100,218  | 159,524                     | 159,524       |
| 480000 - TRANSFER   | 119,677                | 150,673  | 100,000                     | 100,000       |
| 48001 - TRANSFER-IN1                                      | 38,549                 | 39,201   | 54,165                      | 54,165        |
| 48002 - TRANSFER-IN2                                      | 53,014                 | 62,102   | 89,340                      | 89,340        |
| 48003 - TRANSFER-IN3                                      | 129,924                | 163,901  | 406,554                     | 406,554       |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 14,036                      | 14,036        |
| 48007 - TSF-IN CRF REIMB                                  | 0                      | 0  | 0                           | 0             |
| 48079 - TRN-CCPIF AB109                                   | 0                      | 0  | 0                           | 0             |
| 48100 - TRF IN DIASTER                                    | 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             |

# PROBATION

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

**Budget Unit: 20400 - PROBATION**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

**2024-25**

Adopted by the

Detail by Revenue Category and  
Expenditure Object

2022-23  
Actual  
2

2023-24  
Actual   
Estimated   
3

2024-25  
Recommended  
4

Board of  
Supervisors  
5

**48-TRANSFER (continued)**

|                            |                |                |                |                |
|----------------------------|----------------|----------------|----------------|----------------|
| <b>Total 48 - TRANSFER</b> | <b>473,357</b> | <b>516,095</b> | <b>823,619</b> | <b>823,619</b> |
| <b>Total Revenue</b>       | <b>517,145</b> | <b>561,216</b> | <b>895,513</b> | <b>895,513</b> |

**48-TRANSFER**

|                               |          |          |          |          |
|-------------------------------|----------|----------|----------|----------|
| 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> |

**51-SALARIES BENEFITS**

|   |                  |                |                  |                  |
|---|------------------|----------------|------------------|------------------|
| 51000 - REGULAR WAGES                     | 598,394          | 557,788        | 760,397          | 839,574          |
| 51020 - OTHER WAGES                       | 4,813            | 37,810         | 40,000           | 40,000           |
| 51040 - HOLIDAY PAY                       | 0                | 0              | 0                | 0                |
| 51060 - OVERTIME PAY                      | 28,063           | 30,805         | 40,000           | 40,000           |
| 51070 - UNEMPLOYMENT INSURANCE            | 3,507            | 1,979          | 1,063            | 1,063            |
| 51080 - RETIREMENT                        | 196,952          | 183,122        | 266,823          | 294,607          |
| 51081 - OPEB LIABILITY                    | 40,427           | 38,638         | 38,049           | 38,049           |
| 51090 - GROUP INSURANCE                   | 121,925          | 88,212         | 249,841          | 251,606          |
| 51100 - FICA/MEDICARE OASDI               | 47,648           | 48,273         | 58,170           | 64,227           |
| 51110 - COMPENSATION INSURANCE            | (4,815)          | 7,035          | 26,257           | 8,105            |
| 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              | 334            | 334              | 1,972            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>1,037,254</b> | <b>993,996</b> | <b>1,480,934</b> | <b>1,579,203</b> |

**52-SERVICES SUPPLIES**

|                                    |       |       |       |       |
|------------------------------------|-------|-------|-------|-------|
| 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   | 203   | 500   | 500   |
| 520202 - CELL PHONE SERVICE        | 0     | 0     | 0     | 0     |
| 520205 - PAGER SERVICE             | 0     | 0     | 0     | 0     |
| 520210 - POSTAGE/SHIP, MAIL COST   | 127   | 18    | 550   | 550   |
| 520220 - PAPER/PAPER SUPPLIES      | 0     | 0     | 0     | 0     |
| 520221 - ENVELOPES                 | 0     | 0     | 0     | 0     |
| 520227 - FOLDERS/FILES/BINDERS     | 0     | 0     | 0     | 0     |
| 520230 - COPY CHARGES              | 0     | 0     | 250   | 250   |
| 520233 - PRINTING SVC/CHRGs        | 0     | 222   | 800   | 800   |
| 520250 - COPY MACHINE LEASE        | 3,496 | 3,397 | 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 | 3,000 |
| 520419 - COVID PPE & CLEANING COST | 0     | 107   | 168   | 168   |
| 520901 - OFFICE EQUIP MAINTENANCE  | 0     | 0     | 0     | 0     |
| 520902 - VEHICLE MAINTENANCE       | 2,000 | 405   | 2,000 | 2,000 |
| 520940 - SAFETY EQUIPMENT/EXPENSES | 0     | 0     | 0     | 0     |

# PROBATION

State Controller Schedule  
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**Fund: 0001 GENERAL**

**Budget Unit: 20400 - PROBATION**

**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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5             |
|---|------------------------|--|-----------------------------|---------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |               |
| 521100 - BADGES   | 73                     | 0  | 500                         | 500           |
| 521107 - PRE-EMPLOYMENT COSTS                             | 1,862                  | 112  | 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                       | 1,500         |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  | 0                           | 0             |
| 521800 - OFFICE EXPENSE                                   | 1,354                  | 1,909  | 2,700                       | 2,700         |
| 521900 - PROFESSIONAL SVC                                 | 304                    | 461  | 500                         | 500           |
| 521986 - SECURITY   | 7,967                  | 8,569  | 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             |
| 524312 - CHAIRS/SEATING OFC FURN.                         | 0                      | 0  | 0                           | 5,000         |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0  | 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                  | 9,943  | 6,300                       | 9,800         |
| 524804 - DRUG TESTING SUPPLIES                            | 1,114                  | 4,144  | 1,300                       | 4,800         |
| 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                       | 10,428        |
| 527000 - TRAINING   | 2,260                  | 3,000  | 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                  | 4,389  | 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>50,836</b>  | <b>69,268</b>               | <b>83,600</b> |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |               |
| 530100 - SUPPORT - CARE OF PERSONS                        | 0                      | 0  | 0                           | 0             |
| 530440 - SUPPORT -PROB                                    | 0                      | 15,925   | 10,000                      | 20,000        |
| 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>15,925</b>  | <b>10,000</b>               | <b>20,000</b> |

# PROBATION

State Controller Schedule  
County Budget Act

**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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 540412 - SOFTWARE   | 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>58-TRANSFERS</b>                                       |                        |  |                                    |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  |                                    | 0                           | 0   |
| 580000 - TRANSFER   | 4,582                  | 928  |                                    | 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>Total Expenditures and Appropriations</b>              | <b>1,087,504</b>       | <b>1,061,685</b>                           |                                    | <b>1,563,302</b>            | <b>1,685,903</b>  |
| <b>Net Cost</b>   | <b>570,359</b>         | <b>500,469</b>                             |                                    | <b>667,789</b>              | <b>790,390</b>  |

# COMMUNITY RISK REDUCTION AB109

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**Fund: 0025 COUNTY LOCAL REV AB109**

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

**Function: 02 - PUBLIC PROTECTION**

**Activity: 26 - ADMINISTRATION**

| 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                           | 1,180,672              | 1,182,414                                  |                                    | 1,243,026                   | 1,243,026   |
| 44143 - ST. AID REALIGN BACKFILL                          | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>1,180,672</b>       | <b>1,182,414</b>                           |                                    | <b>1,243,026</b>            | <b>1,243,026</b>  |
| <b>48-TRANSFER</b>  |                        |  |                                    |                             |   |
| 48143 - TSFR-CARES REALIGN BACKFILL                       | 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>1,185,619</b>       | <b>1,182,414</b>                           |                                    | <b>1,243,026</b>            | <b>1,243,026</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                                    |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  |                                    | 0                           | 0   |
| 58071D - ST-SO LOCAL COMM CORR                            | 0                      | 0  |                                    | 0                           | 0   |
| 58079A - TRN-PROB YTH OFFDR BGSA                          | 1,014,927              | 846,324                                    |                                    | 1,295,412                   | 1,295,412   |
| 58079B - TRN OUT-CCPIF AB109                              | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>1,014,927</b>       | <b>846,324</b>                             |                                    | <b>1,295,412</b>            | <b>1,295,412</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>1,014,927</b>       | <b>846,324</b>                             |                                    | <b>1,295,412</b>            | <b>1,295,412</b>  |
| <b>Net Cost</b>   | <b>(170,692)</b>       | <b>(336,090)</b>                           |                                    | <b>52,386</b>               | <b>52,386</b>   |

# SB678 - ADULT HIGH RISK

State Controller Schedule  
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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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|   |                        | 3  | 4  |   |
| <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  | 418,334   |
| 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>418,334</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>421,790</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                            | (121)                  | 19,280                                     | 0  | 0   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0  | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(62)</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                    | 203  | 500  | 500   |
| 520202 - CELL PHONE SERVICE                               | 3,278                  | 2,703                                      | 4,500  | 4,500   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 106                    | 136  | 500  | 500   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0  | 0   |
| 520233 - PRINTING SVC/CHRG                                | 0                      | 0  | 200  | 200   |
| 520410 - SOFTWARE LICENSE                                 | 4,755                  | 6,593                                      | 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                    | 1,405                                      | 3,000  | 3,000   |
| 521800 - OFFICE EXPENSE                                   | 1,029                  | 965  | 5,000  | 5,000   |
| 521801 - Office Water                                     | 0                      | 0  | 1,000  | 1,000   |
| 521900 - PROFESSIONAL SVC                                 | 46,373                 | 100,064                                    | 175,000  | 175,000   |
| 521904 - ELECTRONIC MONITORING                            | 16,765                 | 20,403                                     | 20,000   | 24,000  |
| 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 75                     | 0  |                                    | 2,500                       | 2,500   |
| 524803 - DRUG TESTING                                     | 3,574                  | 4,330                                      |                                    | 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                         | 227   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 0                      | 153  |                                    | 3,000                       | 3,000   |
| 527000 - TRAINING   | 0                      | 506  |                                    | 3,000                       | 3,000   |
| 527400 - TRAVEL- IN COUNTY                                | 1,396                  | 431  |                                    | 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                  | 934  |                                    | 15,000                      | 15,000  |
| 527503 - TRAVEL - NEW EMP TRAINING                        | 1,373                  | 4,134                                      |                                    | 15,000                      | 15,000  |
| 529921 - FINGER PRINTING                                  | 32                     | 0  |                                    | 400                         | 400   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>113,421</b>         | <b>153,656</b>                             |                                    | <b>423,485</b>              | <b>427,341</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                              | 379,924                | 163,901                                    |                                    | 406,554                     | 406,554   |
| 580004 - INTERFUND TRASNFER                               | 0                      | 0  |                                    | 0                           | 0   |
| 589163 - CONTRIB TRF PROBATION                            | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>379,924</b>         | <b>163,901</b>                             |                                    | <b>406,554</b>              | <b>406,554</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>493,283</b>         | <b>386,711</b>                             |                                    | <b>880,056</b>              | <b>883,912</b>  |
| <b>Net Cost</b>   | <b>17,560</b>          | <b>12,829</b>                              |                                    | <b>676,600</b>              | <b>462,122</b>  |

# VICTIM WITNESS

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**Fund: 0001 GENERAL**

**Budget Unit: 20420 - VICTIM WITNESS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

2024-25

Adopted by the

Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24

Actual

2024-25

Estimated  Recommended

2024-25

1

2

3

4

5

**44-STATE FEDERAL AID**

44331 - STATE-OCJP VICTIM WIT.VW

272,152

210,246

347,959

347,959

44331P - CALEMA VWO

25,674

182,481

78,723

78,723

44408 - FEDERAL STIMULUS (ARRA)

0

0

0

0

44408P - FEDERAL STIMULUS

0

0

0

0

**Total 44 - STATE & FEDERAL AID**

**297,826**

**392,727**

**426,682**

**426,682**

**46-OTHER REVENUE**

46082 - SALE OF SURPLUS PROP

0

0

0

0

46251 - REIMBURSEMENTS/REFUNDS

0

0

0

0

**Total 46 - OTHER REVENUE**

**0**

**0**

**0**

**0**

**48-TRANSFER**

48000 - TRANSFER-IN

6,190

0

0

0

48005 - TRANSFER-IN5

0

0

9,013

9,013

**Total 48 - TRANSFER**

**6,190**

**0**

**9,013**

**9,013**

**Total Revenue**

**304,016**

**392,727**

**435,695**

**435,695**

**51-SALARIES BENEFITS**

51000 - REGULAR WAGES

136,054

182,939

206,309

201,808

51020 - OTHER WAGES

1,632

0

0

0

51060 - OVERTIME PAY

41,081

39,176

0

0

51070 - UNEMPLOYMENT INSURANCE

92

88

98

98

51080 - RETIREMENT

33,108

45,018

72,394

70,814

51081 - OPEB LIABILITY

7,135

7,245

7,135

7,135

51090 - GROUP INSURANCE

39,686

42,044

76,685

60,736

51100 - FICA/MEDICARE OASDI

13,444

16,808

15,783

15,438

51110 - COMPENSATION INSURANCE

199

552

552

1,203

51120 - CELL PHONE ALLOW

2,397

2,800

2,880

2,880

51150 - LIFE INSURANCE

0

0

0

423

**Total 51 - SALARIES & BENEFITS**

**274,828**

**336,670**

**381,836**

**360,535**

**52-SERVICES SUPPLIES**

520201 - PHONE - LAND LINE (S)

642

515

800

800

520210 - POSTAGE/SHIP, MAIL COST

2,000

116

1,000

1,000

520230 - COPY CHARGES

0

0

0

0

520233 - PRINTING SVC/CHRGs

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

1,142

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

1,317

527400 - TRAVEL- IN COUNTY

6,400

4,662

13,000

13,000

# VICTIM WITNESS

State Controller Schedule  
County Budget Act

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

Schedule 9  
Page 9.45

**Fund: 0001 GENERAL**

**Budget Unit: 20420 - VICTIM WITNESS**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

2024-25

Adopted by the

Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24

Actual

2024-25

Estimated

Recommended

Actual

2

3

4

5

1

**52-SERVICES SUPPLIES (continued)**

527500 - TRAVEL- OUT OF COUNTY

1,182

0

3,000

3,000

52840 - CONTINGENCIES

0

0

15,520

15,520

**Total 52 - SERVICES & SUPPLIES**

**39,919**

**11,038**

**57,538**

**57,937**

**53-OTHER CHARGES**

530140 - EMERGENT COSTS-CLIENT SVC

758

461

3,619

3,619

**Total 53 - OTHER CHARGES**

**758**

**461**

**3,619**

**3,619**

**Total Expenditures and Appropriations**

**315,505**

**348,169**

**442,993**

**422,091**

**Net Cost**

**11,489**

**(44,558)**

**7,298**

**(13,604)**

# DIVISION OF JUVENILE JUSTICE

State Controller Schedule  
County Budget Act

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

Schedule 9  
Page 9.231

**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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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                           | 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**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<br>3 | 2024-25<br>Recommended<br>4 | 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              |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0  | 0                           | 894            |
| 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>894</b>     |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |                |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  | 0                           | 0              |
| 520201 - PHONE - LAND LINE (S)                            | 225                    | 203  | 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                  | 421  | 1,000                       | 1,000          |
| 521800 - OFFICE EXPENSE                                   | 810                    | 920  | 1,300                       | 1,300          |
| 521900 - PROFESSIONAL SVC                                 | 29,698                 | 48,268   | 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                  | 2,990  | 11,700                      | 11,700         |
| 524804 - DRUG TESTING SUPPLIES                            | 1,114                  | 755  | 7,000                       | 7,000          |
| 525250 - OUTREACH & OTHER PROG EXP                        | 2,190                  | 1,395  | 3,036                       | 3,036          |
| 527000 - TRAINING   | 560                    | 310  | 4,000                       | 4,000          |
| 527400 - TRAVEL- IN COUNTY                                | 225                    | 381  | 1,500                       | 1,500          |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 0                           | 0              |
| 527500 - TRAVEL- OUT OF COUNTY                            | 3,769                  | 1,966  | 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>65,354</b>  | <b>104,960</b>              | <b>104,960</b> |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |                |
| 531400 - EMERGENT SHELTER                                 | 2,000                  | 868  | 2,000                       | 2,000          |

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

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

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

2024-25

Adopted by the

Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24

Actual

2024-25

Estimated  Recommended

Supervisors

1

Actual

Estimated

3

4

5

**53-OTHER CHARGES (continued)**

**Total 53 - OTHER CHARGES**

2,000

868

2,000

2,000

**58-TRANSFERS**

580000 - TRANSFER

124,685

100,218

153,071

153,071

**Total 58 - TRANSFERS**

124,685

100,218

153,071

153,071

**Total Expenditures and Appropriations**

342,065

166,440

260,031

260,925

**Net Cost**

31,063

166,440

(6,453)

(5,559)

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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>44-STATE FEDERAL AID</b>                               |                        |   |                             |   |
| 44290 - STATE-OTHER                                       | 41,756                 | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>41,756</b>          | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |   |                             |   |
| 48000 - TRANSFER-IN                                       | 0                      | 44,915  | 0                           | 0   |
| 48708 - PROB PRETRIAL-TRF IN                              | 0                      | 84,827  | 140,000                     | 140,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>129,742</b>  | <b>140,000</b>              | <b>140,000</b>  |
| <b>Total Revenue</b>                                      | <b>42,123</b>          | <b>130,173</b>  | <b>140,000</b>              | <b>140,000</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |   |
| 51000 - REGULAR WAGES                                     | 0                      | 0   | 0                           | 52,482  |
| 51080 - RETIREMENT  | 8,166                  | 0   | 0                           | 17,717  |
| 51081 - OPEB LIABILITY                                    | 0                      | 2,415   | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0   | 0                           | 18,416  |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0   | 0                           | 4,015   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 141   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>8,166</b>           | <b>2,415</b>  | <b>0</b>                    | <b>92,771</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |   |
| 520202 - CELL PHONE SERVICE                               | 0                      | 549   | 1,020                       | 1,020   |
| 520233 - PRINTING SVC/CHRGs                               | 0                      | 0   | 0                           | 0   |
| 520410 - SOFTWARE LICENSE                                 | 4,084                  | 2,484   | 3,124                       | 4,948   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0   | 1,000                       | 400   |
| 521231 - COMPUTERS<1500.00                                | 911                    | 560   | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 30                     | 0   | 60                          | 60  |
| 521800 - OFFICE EXPENSE                                   | 286                    | 165   | 600                         | 600   |
| 521904 - ELECTRONIC MONITORING                            | 959                    | 8,084   | 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                    | 6,218   | 6,400                       | 6,400   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 349   | 600                         | 600   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0   | 100                         | 100   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 491                    | 850   | 600                         | 600   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>6,991</b>           | <b>20,648</b>   | <b>27,156</b>               | <b>28,380</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |   |                             |   |
| 531400 - EMERGENT SHELTER                                 | 5,634                  | 1,782   | 0                           | 0   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>5,634</b>           | <b>1,782</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>  |

**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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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>61,448</b>                              |                                    | <b>131,151</b>              | <b>225,146</b>  |
| <b>Net Cost</b>   | <b>(21,332)</b>        | <b>(68,725)</b>                            |                                    | <b>(8,849)</b>              | <b>85,146</b>   |

# YOUTHFUL OFFENDER BLOCK GRANT - JUV. JUSTICE

State Controller Schedule  
County Budget Act

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

Schedule 9  
Page 9.238

**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 checked="" type="checkbox"/><br>Estimated <input 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                | 133,522  | 117,000                     | 117,000   |
| 48709A - TRN-PROB JJA YTH OFFNDR                          | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>138,113</b>         | <b>133,522</b>   | <b>117,000</b>              | <b>117,000</b>  |
| <b>Total Revenue</b>                                      | <b>138,113</b>         | <b>133,522</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                            | (205)                  | 0  | 0                           | 0   |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(167)</b>           | <b>21</b>  | <b>10</b>                   | <b>10</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 225                    | 203  | 500                         | 500   |
| 520202 - CELL PHONE SERVICE                               | 1,700                  | 2,500  | 1,700                       | 1,700   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 106                    | 0  | 300                         | 300   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  | 0                           | 0   |
| 520233 - PRINTING SVC/CHRG                                | 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                      | 43   | 1,000                       | 1,000   |
| 521800 - OFFICE EXPENSE                                   | 817                    | 1,451  | 2,000                       | 2,000   |
| 521900 - PROFESSIONAL SVC                                 | 8,138                  | 5,211  | 15,000                      | 15,000  |
| 523710 - ANNUAL PUB/REF MANUALS                           | 500                    | 500  | 500                         | 500   |
| 524460 - JUVENILE OUTING/INCENTIVE                        | 105                    | 275  | 10,000                      | 10,000  |
| 524803 - DRUG TESTING                                     | 625                    | 1,266  | 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                         | 140   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 156                    | 1,123  | 10,000                      | 10,000  |

# YOUTHFUL OFFENDER BLOCK GRANT - JUV. JUSTICE

State Controller Schedule  
County Budget Act

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

Schedule 9  
Page 9.239

**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 checked="" type="checkbox"/><br>Estimated <input 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                    | 58   | 2,000                       | 2,000   |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 500                         | 500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 6,273                  | 5,995  | 12,500                      | 12,500  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>25,489</b>          | <b>24,772</b>  | <b>73,016</b>               | <b>72,940</b>   |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |   |
| 530440 - SUPPORT -PROB                                    | 44,201                 | 53,702   | 65,000                      | 90,000  |
| 531200 - SUPPORT JUVENILE WARDS                           | 4,923                  | 6,454  | 10,000                      | 10,000  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>49,124</b>          | <b>60,156</b>  | <b>75,000</b>               | <b>100,000</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                 | 62,102   | 85,881                      | 85,881  |
| <b>Total 58 - TRANSFERS</b>                               | <b>53,014</b>          | <b>62,102</b>  | <b>85,881</b>               | <b>85,881</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>127,460</b>         | <b>147,051</b>   | <b>233,907</b>              | <b>258,831</b>  |
| <b>Net Cost</b>   | <b>(10,653)</b>        | <b>13,529</b>  | <b>116,907</b>              | <b>141,831</b>  |

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

State Controller Schedule  
County Budget Act

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

**Budget Unit: 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<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                             | 297,065                | 132,574  | 100,000                     | 100,000   |
| 44393P - SLESF/JUV SLESF                                  | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>297,065</b>         | <b>132,574</b>   | <b>100,000</b>              | <b>100,000</b>  |
| <b>Total Revenue</b>                                      | <b>328,747</b>         | <b>159,338</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                            | (4)                    | 0  | 0                           | 3,744   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(4)</b>             | <b>0</b>   | <b>0</b>                    | <b>3,744</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520902 - VEHICLE MAINTENANCE                              | 1,131                  | 0  | 1,500                       | 1,500   |
| 52091 - PARTS   | 0                      | 420  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 5,075                  | 11,660   | 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                      | 1,669  | 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>13,749</b>  | <b>102,900</b>              | <b>102,900</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                             |   |
| 531200 - SUPPORT JUVENILE WARDS                           | 0                      | 0  | 0                           | 3,500   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>3,500</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |   |
| 580000 - TRANSFER   | 0                      | 0  | 0                           | 0   |
| 580001 - TRANSFER   | 38,549                 | 39,201   | 54,165                      | 54,165  |
| <b>Total 58 - TRANSFERS</b>                               | <b>38,549</b>          | <b>39,201</b>  | <b>54,165</b>               | <b>54,165</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>44,751</b>          | <b>52,950</b>  | <b>157,065</b>              | <b>164,309</b>  |
| <b>Net Cost</b>   | <b>(283,996)</b>       | <b>(106,388)</b>   | <b>52,541</b>               | <b>59,785</b>   |

# DOMESTIC VIOLENCE ASSISTANCE

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>41-LICENSES PERMITS</b>                                |                        |  |                                    |                             |   |
| 41055 - MARRIAGE LICENSE                                  | 3,509                  | 2,829                                      |                                    | 2,500                       | 2,500   |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>3,509</b>           | <b>2,829</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>3,963</b>           | <b>3,330</b>                               |                                    | <b>2,500</b>                | <b>2,500</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 2,538                  | 4,759                                      |                                    | 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>6,432</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>6,432</b>                               |                                    | <b>13,673</b>               | <b>13,673</b>   |
| <b>Net Cost</b>   | <b>(1,562)</b>         | <b>3,102</b>                               |                                    | <b>11,173</b>               | <b>11,173</b>   |

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

**Budget Unit: 20406 - JPAF**

**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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>48-TRANSFER</b>  |                        |  |                                    |                             |   |
| 48713 - TRN-JPA BASE ACCOUNT                              | 124,357                | 41,452                                     |                                    | 0                           | 0   |
| 48714 - TRN-JPA GROWTH ACCOUNT                            | 134,908                | 0  |                                    | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>259,265</b>         | <b>41,452</b>                              |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>259,265</b>         | <b>41,452</b>                              |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(259,265)</b>       | <b>(41,452)</b>                            |                                    | <b>0</b>                    | <b>0</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                                    |  | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|   |                        | 3  | 4  |   |
| <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              | 1,004,242                                  | 840,000  | 840,000   |
| 44044P - STATE-VEH LIC FEES PR YR                         | 0                      | 0  | 0  | 0   |
| 44101 - STATE-AID FOR ALCOHOL                             | 32,535                 | 0  | 0  | 0   |
| 44141 - ST.-AID HLTH CAT. PROGRAM                         | 1,244,676              | 1,908,720                                  | 4,184,096                                      | 4,184,096   |
| 44141P - ST AID HLTH CAT PRIOR YR                         | 638,950                | 995,038                                    | 0  | 0   |
| 44142 - ST.-AID HLTH REALIGN. REV                         | 472,181                | 554,372                                    | 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                              | 37,105                 | 14,046                                     | 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>4,259,380</b>       | <b>4,776,418</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                 | 23,964                                     | 30,000   | 30,000  |
| 45140P - MNT HLTH FEES-PR YEAR                            | 143                    | 828  | 0  | 0   |
| 45143 - MISC HLTH CONTRACTS                               | 257,838                | 529,012                                    | 276,000  | 276,000   |
| 45143P - MISC HLTH CONTRACTS                              | 0                      | 464,775                                    | 0  | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>269,781</b>         | <b>1,018,579</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                            | 300                    | 3,886                                      | 0  | 0   |
| 46253 - REIMB - CO DISASTR RESPON                         | 0                      | 0  | 0  | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>300</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                 | 60,922                                     | 65,000   | 65,000  |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0  | 0   |
| 48003 - TRANSFER-IN3                                      | 4,582                  | 928  | 3,100  | 3,100   |
| 48004 - TRANSFER-IN4                                      | 57,127                 | 105,362                                    | 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                                    |  | 2024-25<br>4     | Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|------------------|--|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |                  |  |
| <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                            | 66,296                 | 66,295                                     |  | 66,295           | 66,295   |
| 48765 - TRN-A/D NON DRUG M/CAL                            | 0                      | 0  |  | 0                | 0  |
| <b>Total 48 - TRANSFER</b>                                | <b>217,285</b>         | <b>233,507</b>                             |  | <b>387,928</b>   | <b>387,928</b>                                 |
| <b>Total Revenue</b>                                      | <b>4,786,810</b>       | <b>6,076,990</b>                           |  | <b>6,018,024</b> | <b>6,018,024</b>                               |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |  |                  |  |
| 51000 - REGULAR WAGES                                     | 1,531,857              | 1,694,222                                  |  | 2,142,893        | 2,626,507                                      |
| 51020 - OTHER WAGES                                       | 75,752                 | 67,771                                     |  | 200,000          | 200,000  |
| 51060 - OVERTIME PAY                                      | 11,103                 | 42,650                                     |  | 0                | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 4,492                  | 4,126                                      |  | 3,857            | 3,857  |
| 51080 - RETIREMENT  | 485,388                | 489,046                                    |  | 751,941          | 921,641  |
| 51081 - OPEB LIABILITY                                    | 85,427                 | 86,440                                     |  | 85,125           | 85,125   |
| 51090 - GROUP INSURANCE                                   | 241,881                | 312,454                                    |  | 652,838          | 846,379  |
| 51100 - FICA/MEDICARE OASDI                               | 122,496                | 134,631                                    |  | 163,931          | 200,928  |
| 51110 - COMPENSATION INSURANCE                            | 39,535                 | 89,806                                     |  | 89,806           | 101,586  |
| 51120 - CELL PHONE ALLOW                                  | 5,255                  | 10,680                                     |  | 14,880           | 14,880   |
| 51128 - BILINGUAL ALLOWANCE                               | 805                    | 420  |  | 420              | 420  |
| 51150 - LIFE INSURANCE                                    | 334                    | 70   |  | 334              | 5,367  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>2,604,325</b>       | <b>2,932,316</b>                           |  | <b>4,106,025</b> | <b>5,006,690</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |  |                  |  |
| 520200 - COMMUNICATIONS                                   | 0                      | 0  |  | 0                | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 6,853                  | 10,018                                     |  | 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                    | 1,677                                      |  | 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                  | 13,334                                     |  | 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                    | 940  |  | 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>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|--------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |              |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |  |              |   |
| 520410 - SOFTWARE LICENSE                                 | 7,505                  | 7,861                                      | 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                 | 40,204                                     | 46,737   | 46,737       |   |
| 521501 - LAB TESTS  | 0                      | (3,702)                                    | 0  | 0            |   |
| 521503 - VACCINE  | 0                      | 0  | 0  | 0            |   |
| 521504 - PERSCRPTNS/PHARMACEUTICL                         | 0                      | 0  | 0  | 0            |   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 13,568                 | 8,394                                      | 20,000   | 20,000       |   |
| 521750 - FITNESS & WELNESS                                | 0                      | 0  | 0  | 0            |   |
| 521800 - OFFICE EXPENSE                                   | 25,056                 | 15,896                                     | 25,116   | 25,116       |   |
| 521801 - Office Water                                     | 0                      | 0  | 0  | 0            |   |
| 521900 - PROFESSIONAL SVC                                 | 842,486                | 412,110                                    | 875,000  | 804,002      |   |
| 521986 - SECURITY   | 21,534                 | 23,159                                     | 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                 | 13,308                                     | 28,997   | 28,997       |   |
| 523300 - EDUCATE MATERIAL/INCENT                          | 11,680                 | 5,538                                      | 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                | 485,388                                    | 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   | 30,723       |   |
| 525250 - OUTREACH & OTHER PROG EXP                        | 91                     | 277  | 0  | 0            |   |
| 527380 - NON EMPLOYEE TRAVEL                              | 14,783                 | 2,328                                      | 2,500  | 2,500        |   |
| 527400 - TRAVEL- IN COUNTY                                | 6,328                  | 18,072                                     | 28,192   | 28,192       |   |
| 527410 - CLIENT SERVICE EXP                               | 251                    | 792  | 2,500  | 2,500        |   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 58,419                 | 66,858                                     | 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                  | 3,455                                      | 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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        |   |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |   |                             |  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>1,857,060</b>       | <b>1,760,805</b>  | <b>2,312,781</b>            | <b>2,240,381</b>                               |
| <b>53-OTHER CHARGES</b>                                   |                        |   |                             |  |
| 530100 - SUPPORT - CARE OF PERSONS                        | 37,847                 | 26,953  | 33,191                      | 33,191   |
| 530120 - SUPPORT & CARE HOPWA                             | 36,496                 | 32,711  | 38,111                      | 38,111   |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>74,343</b>          | <b>59,664</b>   | <b>71,302</b>               | <b>71,302</b>                                  |
| <b>54-FIXED ASSETS</b>                                    |                        |   |                             |  |
| 540412 - SOFTWARE   | 0                      | 0   | 0                           | 0  |
| 541500 - VEHICLE  | 0                      | 0   | 116,500                     | 116,500  |
| 542600 - EQUIPMENT  | 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>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>                                       |                        |   |                             |  |
| 580000 - TRANSFER   | 200,000                | 200,000   | 200,000                     | 200,000  |
| 580001 - TRANSFER   | 4,999                  | 4,999   | 4,999                       | 4,999  |
| 580002 - TRANSFER   | 0                      | 0   | 0                           | 0  |
| 580003 - INTER FUND TRANSFER                              | 0                      | 0   | 0                           | 0  |
| 580004 - INTERFUND TRASNFER                               | 136,960                | 178,101   | 43,859                      | 43,859   |
| 580005 - TRANSFER   | 0                      | 0   | 900                         | 900  |
| 580006 - TRF TO AOD                                       | 0                      | 0   | 0                           | 0  |
| 58008 - Transfer to Facility                              | 0                      | 0   | 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>Total Expenditures and Appropriations</b>              | <b>4,877,687</b>       | <b>5,135,885</b>  | <b>7,156,366</b>            | <b>7,984,631</b>                               |
| <b>Net Cost</b>   | <b>90,877</b>          | <b>(941,105)</b>  | <b>1,138,342</b>            | <b>1,966,607</b>                               |

# SENIOR SERVICES-NUTRITION

State Controller Schedule  
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 checked="" type="checkbox"/><br>Estimated <input 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>                           |                        |  |                             |   |
| 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                 | 11,358   | 24,988                      | 15,949  |
| 44212P - STATE-USDA FUNDS (AAA)                           | 0                      | 0  | 0                           | 0   |
| 44213 - STATE - TITLE III (AAA)                           | 373,731                | 589,459  | 550,707                     | 471,435   |
| 44213P - STATE- AAA SENIORS TITLE                         | 0                      | 0  | 0                           | 0   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 153,441                | 0  | 111,717                     | 0   |
| 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>600,817</b>   | <b>687,412</b>              | <b>487,384</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 RESPON                         | 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                                       | 6,648                  | 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>236,513</b>         | <b>234,120</b>   | <b>288,977</b>              | <b>288,977</b>  |
| <b>Total Revenue</b>                                      | <b>969,016</b>         | <b>922,574</b>   | <b>1,051,389</b>            | <b>851,361</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 325,895                | 372,160  | 295,737                     | 272,307   |
| 51020 - OTHER WAGES                                       | 55,715                 | 75,086   | 32,582                      | 32,582  |
| 51060 - OVERTIME PAY                                      | 114                    | 517  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 2,551                  | 1,877  | 1,604                       | 1,604   |
| 51080 - RETIREMENT  | 79,739                 | 90,352   | 103,774                     | 95,553  |
| 51081 - OPEB LIABILITY                                    | 20,214                 | 20,526   | 20,214                      | 20,214  |
| 51090 - GROUP INSURANCE                                   | 65,204                 | 82,856   | 104,322                     | 90,201  |
| 51100 - FICA/MEDICARE OASDI                               | 30,344                 | 36,390   | 22,624                      | 20,832  |
| 51110 - COMPENSATION INSURANCE                            | (6,231)                | 1,897  | 1,897                       | 3,790   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 866   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>573,545</b>         | <b>681,661</b>   | <b>582,754</b>              | <b>537,949</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 1,700                  | 3,029  | 3,300                       | 3,300   |

# SENIOR SERVICES-NUTRITION

State Controller Schedule  
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**

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 checked="" type="checkbox"/><br>Estimated <input 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>                   |                        |  |                             |  |
| 520202 - CELL PHONE SERVICE                               | 0                      | 192  | 0                           | 0  |
| 520300 - FOOD   | 281,147                | 274,940  | 265,000                     | 265,000  |
| 520400 - HOUSEHOLD EXPENSE                                | 77,125                 | 57,307   | 72,985                      | 72,985   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0  | 0                           | 0  |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 0                      | 0  | 1,095                       | 1,095  |
| 520900 - EQUIPMENT MAINTENANCE                            | 2,362                  | 1,932  | 2,500                       | 2,500  |
| 521800 - OFFICE EXPENSE                                   | 734                    | 204  | 770                         | 770  |
| 521900 - PROFESSIONAL SVC                                 | 3,000                  | 3,000  | 3,000                       | 10,000   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 0                      | 0  | 182                         | 182  |
| 521986 - SECURITY   | 95                     | 102  | 114                         | 114  |
| 524200 - RENTS/LEASES STRUCTURES                          | 9,000                  | 7,200  | 7,200                       | 7,200  |
| 524226 - ENVRNMNTL INSPECTION                             | 945                    | 945  | 1,000                       | 1,000  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0  | 0                           | 0  |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 2,794                  | 3,499  | 3,499                       | 4,517  |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0  | 0                           | 0  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 0                           | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0  |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0  | 0                           | 0  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0  | 0                           | 0  |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0                           | 0  |
| 529500 - COMPUTER   | 0                      | 0  | 0                           | 0  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>378,902</b>         | <b>352,350</b>   | <b>360,645</b>              | <b>368,663</b>                                 |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                             |  |
| 540110 - CAPITAL IMPROVEMENTS                             | 0                      | 0  | 0                           | 0  |
| 541500 - VEHICLE  | 134,207                | 0  | 107,990                     | 107,990  |
| 542600 - EQUIPMENT  | 0                      | 10,734   | 0                           | 0  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>134,207</b>         | <b>10,734</b>  | <b>107,990</b>              | <b>107,990</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>                                       |                        |  |                             |  |
| 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>1,086,654</b>       | <b>1,044,745</b>   | <b>1,051,389</b>            | <b>1,014,602</b>                               |
| <b>Net Cost</b>   | <b>117,638</b>         | <b>122,171</b>   | <b>0</b>                    | <b>163,241</b>                                 |

# FEDERAL AID TITLE III (HEALTH)

State Controller Schedule  
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: 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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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>                               |                        |   |                             |   |
| 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                 | 31,904  | 39,295                      | 42,539  |
| 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                  | 9,632   | 13,789                      | 14,927  |
| 51081 - OPEB LIABILITY                                    | 1,629                  | 1,654   | 1,629                       | 1,629   |
| 51090 - GROUP INSURANCE                                   | 6,916                  | 5,045   | 13,786                      | 12,446  |
| 51100 - FICA/MEDICARE OASDI                               | 2,670                  | 2,506   | 3,006                       | 3,254   |
| 51110 - COMPENSATION INSURANCE                            | 40                     | 580   | 580                         | 720   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 96  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>57,271</b>          | <b>51,884</b>   | <b>72,130</b>               | <b>75,656</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                | 151,636   | 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                         | 612   |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0   | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0   | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 952   | 7,151                       | 7,151   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0   | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>112,455</b>         | <b>157,775</b>  | <b>136,208</b>              | <b>136,301</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |   |                             |   |
| 530100 - SUPPORT - CARE OF PERSONS                        | 18,872                 | 19,479  | 18,000                      | 18,000  |
| <b>Total 53 - OTHER CHARGES</b>                           | <b>18,872</b>          | <b>19,479</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>  |

# FEDERAL AID TITLE III (HEALTH)

State Controller Schedule  
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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|   |                        | 3  | 4  |   |
| <b>Total Expenditures and Appropriations</b>              | <b>188,598</b>         | <b>229,138</b>                             | <b>226,338</b>                                 | <b>229,957</b>  |
| <b>Net Cost</b>   | <b>188,598</b>         | <b>229,138</b>                             | <b>(15,998)</b>                                | <b>(12,379)</b>   |

# VETERANS SERVICES

State Controller Schedule  
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**

**2024-25**

Adopted by the  
Board of  
Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23  
Actual  
2

2023-24  
Actual   
Estimated  Recommended  
3

2024-25  
Recommended  
4

5

1

**43-USE OF MONEY PROPERTY**

|   |          |          |          |          |
|---|----------|----------|----------|----------|
| 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> |

**44-STATE FEDERAL AID**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| 44220 - STATE-AID VETERANS AFFAIR         | 58,594        | 2,929         | 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>49,577</b> | <b>57,444</b> | <b>57,444</b> |

**45-CHARGES FOR SERVICES**

|  |          |          |          |          |
|--|----------|----------|----------|----------|
| 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> |

**46-OTHER REVENUE**

|                                   |            |          |          |          |
|-----------------------------------|------------|----------|----------|----------|
| 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> |

**48-TRANSFER**

|                            |               |               |               |               |
|----------------------------|---------------|---------------|---------------|---------------|
| 48000 - TRANSFER-IN        | 50,000        | 50,000        | 50,000        | 75,000        |
| 48001 - TRANSFER-IN1       | 0             | 0             | 0             | 0             |
| <b>Total 48 - TRANSFER</b> | <b>50,000</b> | <b>50,000</b> | <b>50,000</b> | <b>75,000</b> |

**Total Revenue 109,633 99,577 107,444 132,444**

**51-SALARIES BENEFITS**

|   |                |                |                |                |
|---|----------------|----------------|----------------|----------------|
| 51000 - REGULAR WAGES                     | 92,851         | 99,632         | 134,116        | 135,450        |
| 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         | 23,943         | 47,061         | 47,529         |
| 51081 - OPEB LIABILITY                    | 5,946          | 6,038          | 5,946          | 5,946          |
| 51090 - GROUP INSURANCE                   | 6,459          | 7,200          | 25,781         | 69,033         |
| 51100 - FICA/MEDICARE OASDI               | 8,296          | 8,719          | 10,260         | 10,362         |
| 51110 - COMPENSATION INSURANCE            | 161            | 545            | 545            | 1,054          |
| 51120 - CELL PHONE ALLOW                  | 0              | 1,050          | 1,200          | 1,200          |
| 51150 - LIFE INSURANCE                    | 0              | 0              | 0              | 352            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>149,248</b> | <b>152,026</b> | <b>225,732</b> | <b>271,749</b> |

**52-SERVICES SUPPLIES**

|                                  |       |     |     |     |
|----------------------------------|-------|-----|-----|-----|
| 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

State Controller Schedule  
County Budget Act

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

**Budget Unit: 20640 - VETERANS SERVICES**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 31 - VETERANS SERVICE**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0              |
| 520902 - VEHICLE MAINTENANCE                              | 942                    | 793  | 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                  | 419  | 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                       | 1,396          |
| 525250 - OUTREACH & OTHER PROG EXP                        | 2,185                  | 1,615  | 13,500                      | 13,500         |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0  | 0                           | 0              |
| 527400 - TRAVEL- IN COUNTY                                | 1,273                  | 1,420  | 2,000                       | 2,000          |
| 527500 - TRAVEL- OUT OF COUNTY                            | 7,780                  | 4,905  | 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>13,820</b>  | <b>29,581</b>               | <b>29,772</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>171,181</b>         | <b>165,846</b>   | <b>255,313</b>              | <b>301,521</b> |
| <b>Net Cost</b>   | <b>61,548</b>          | <b>66,269</b>  | <b>147,869</b>              | <b>169,077</b> |

# HOSPITAL PREPAREDNESS PROGRAM

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/><br>Estimated <input 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                           | 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                         | 21,885                 | 102,580  | 0                           | 0  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>86,809</b>          | <b>102,580</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>90,912</b>          | <b>105,363</b>   | <b>138,629</b>              | <b>138,629</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 47,105                 | 45,270   | 61,577                      | 52,632   |
| 51060 - OVERTIME PAY                                      | 157                    | 355  | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 64                     | 63   | 57                          | 57   |
| 51080 - RETIREMENT  | 12,886                 | 15,582   | 21,607                      | 18,469   |
| 51081 - OPEB LIABILITY                                    | 1,299                  | 1,473  | 1,450                       | 1,450  |
| 51090 - GROUP INSURANCE                                   | 3,386                  | 6,012  | 12,679                      | 13,239   |
| 51100 - FICA/MEDICARE OASDI                               | 3,528                  | 3,451  | 4,711                       | 4,026  |
| 51110 - COMPENSATION INSURANCE                            | (80)                   | 661  | 661                         | 890  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 14   | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 89   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>68,345</b>          | <b>72,881</b>  | <b>102,742</b>              | <b>90,852</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                 | 31,007   | 5,400                       | 5,400  |
| 524771 - BIOTERRISM EQUIPMENT                             | 0                      | 0  | 0                           | 0  |
| 525000 - OVERHEAD   | 4,372                  | 2,415  | 2,415                       | 2,415  |

# HOSPITAL PREPAREDNESS PROGRAM

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**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 550                    | 655  |                                    | 655                         | 772   |
| 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                    | 11,785                                     |                                    | 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>46,355</b>                              |                                    | <b>59,556</b>               | <b>59,673</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                  | 2,000                                      |                                    | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>2,000</b>           | <b>2,000</b>                               |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>103,751</b>         | <b>121,236</b>                             |                                    | <b>162,298</b>              | <b>150,525</b>  |
| <b>Net Cost</b>   | <b>12,839</b>          | <b>15,873</b>                              |                                    | <b>23,669</b>               | <b>11,896</b>   |

# HEALTH CDC BASE/PANDEMIC/FLU

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                           | 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                 | 50,737  | 64,964                      | 63,995   |
| 51020 - OTHER WAGES                                       | 0                      | (49)  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 203                    | 532   | 0                           | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 81                     | 77  | 66                          | 66   |
| 51080 - RETIREMENT  | 13,597                 | 14,743  | 22,796                      | 22,456   |
| 51081 - OPEB LIABILITY                                    | 1,299                  | 1,473   | 1,450                       | 1,450  |
| 51090 - GROUP INSURANCE                                   | 4,618                  | 7,008   | 13,287                      | 15,810   |
| 51100 - FICA/MEDICARE OASDI                               | 3,735                  | 3,865   | 4,970                       | 4,896  |
| 51110 - COMPENSATION INSURANCE                            | (68)                   | 797   | 797                         | 1,045  |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 6   | 0                           | 0  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 103  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>73,603</b>          | <b>79,189</b>   | <b>108,330</b>              | <b>109,821</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  |

# HEALTH CDC BASE/PANDEMIC/FLU

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 521500 - MEDICAL SUPPLIES                                 | 0                      | 0  |                                    | 0                           | 0   |
| 521503 - VACCINE  | 0                      | 0  |                                    | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  |                                    | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 3,782                  | 18,992                                     |                                    | 4,000                       | 4,000   |
| 523000 - PROMOTIONAL MATERIAL                             | 0                      | 0  |                                    | 0                           | 0   |
| 523300 - EDUCATE MATERIAL/INCENT                          | 282                    | 0  |                                    | 0                           | 0   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 2,186                  | 3,392                                      |                                    | 6,200                       | 6,200   |
| 524430 - CABLE RADIO/TV                                   | 0                      | 0  |                                    | 0                           | 0   |
| 524771 - BIOTERRORISM EQUIPMENT                           | 0                      | 0  |                                    | 0                           | 0   |
| 525000 - OVERHEAD   | 27,031                 | 2,102                                      |                                    | 2,102                       | 2,102   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 686                    | 803  |                                    | 803                         | 891   |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0  |                                    | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 123                    | 0  |                                    | 500                         | 500   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 8,517                  | 20,998                                     |                                    | 16,656                      | 16,656  |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0  |                                    | 0                           | 0   |
| 529500 - COMPUTER   | 0                      | 0  |                                    | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>42,645</b>          | <b>46,287</b>                              |                                    | <b>30,711</b>               | <b>30,799</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>                                       |                        |  |                                    |                             |   |
| 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>116,248</b>         | <b>125,476</b>                             |                                    | <b>139,041</b>              | <b>140,620</b>  |
| <b>Net Cost</b>   | <b>21,462</b>          | <b>35,518</b>                              |                                    | <b>19,911</b>               | <b>21,490</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 checked="" type="checkbox"/> | Estimated <input 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                 | 44,508                                     |                                    | 62,000                      | 62,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>41,345</b>          | <b>44,508</b>                              |                                    | <b>62,000</b>               | <b>62,000</b>   |
| <b>Total Revenue</b>                                      | <b>41,844</b>          | <b>45,048</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                  | 6,909                                      |                                    | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>6,466</b>           | <b>6,909</b>                               |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>39,375</b>          | <b>39,057</b>                              |                                    | <b>54,109</b>               | <b>54,109</b>   |
| <b>Net Cost</b>   | <b>(2,469)</b>         | <b>(5,991)</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 checked="" type="checkbox"/><br>Estimated <input 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, 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 2024-25<br>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                | 98,216  | 160,000                     | 160,000   |
| 44027P - STATE GRANT                                      | 0                      | 0   | 0                           | 0   |
| 44030 - STATE-HIGHWAY USERS TAX                           | 2,647,468              | 2,795,590   | 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                 | 27,382  | 30,000                      | 30,000  |
| 44120 - STATE-OHV GRANT RD MAINT                          | 0                      | 73,469  | 154,888                     | 154,888   |
| 44210 - STATE-AID FOR DISASTER                            | 236,341                | 106,971   | 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              | 2,579,303   | 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                 | 219,186   | 400,000                     | 400,000   |
| 44417 - FEDERAL RIP/STIP                                  | 17,935                 | 90,150  | 50,000                      | 50,000  |

# ROAD DEPARTMENT

State Controller Schedule  
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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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
| <b>44-STATE FEDERAL AID (continued)</b>                   |                        |  |  |   |
| 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                | 151,352                                    | 0  | 0   |
| 44429P - FED-HR3  | 0                      | 0  | 0  | 0   |
| 44508 - ST-DIESEL TX/OIL RECYL                            | 12,075                 | 13,531                                     | 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>8,404,382</b>       | <b>8,131,420</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                | 112,490                                    | 125,000  | 125,000   |
| 45009 - LDR FEES & CHARGES                                | 5,954                  | 5,229                                      | 6,500  | 6,500   |
| 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                         | 11,183                 | 7,289                                      | 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.                             | 3,436                  | 16,382                                     | 5,000  | 5,000   |
| 45308P - OUTSIDE SERVICE REIM.                            | 1,150                  | 0  | 0  | 0   |
| 45442 - INTER-CO CHRG SVC                                 | 533,141                | 679,398                                    | 500,000  | 500,000   |
| 45442P - INTER-CO SVC PRIOR YR                            | 0                      | 0  | 0  | 0   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>662,967</b>         | <b>820,788</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                                       | 257,671                | 204,534                                    | 100,000  | 100,000   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0  | 0   |
| 48005 - TRANSFER-IN5                                      | 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>916,993</b>         | <b>204,534</b>                             | <b>348,261</b>                                 | <b>348,261</b>  |
| <b>Total Revenue</b>                                      | <b>10,256,534</b>      | <b>9,536,906</b>                           | <b>15,770,874</b>                              | <b>15,770,874</b>   |

# 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  |
|---|------------------------|--|-----------------------------|--|
|   |                        | Actual <input checked="" type="checkbox"/> /<br>Estimated <input type="checkbox"/> 3 |                             | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |  |
| 51000 - REGULAR WAGES                                     | 2,762,626              | 3,068,292  | 3,379,962                   | 3,789,687                                      |
| 51020 - OTHER WAGES                                       | 91,867                 | 107,217  | 125,000                     | 125,000  |
| 51040 - HOLIDAY PAY                                       | 0                      | 0  | 0                           | 0  |
| 51060 - OVERTIME PAY                                      | 221,961                | 122,560  | 175,000                     | 175,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 13,519                 | 10,978   | 9,944                       | 9,944  |
| 51080 - RETIREMENT  | 763,759                | 792,163  | 1,186,029                   | 1,329,801                                      |
| 51081 - OPEB LIABILITY                                    | 135,555                | 137,649  | 135,555                     | 135,555  |
| 51090 - GROUP INSURANCE                                   | 632,935                | 653,291  | 1,066,625                   | 1,433,629                                      |
| 51100 - FICA/MEDICARE OASDI                               | 238,959                | 258,549  | 258,567                     | 289,911  |
| 51110 - COMPENSATION INSURANCE                            | (20,208)               | 162,854  | 162,854                     | 234,631  |
| 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>4,865,757</b>       | <b>5,336,877</b>   | <b>6,538,570</b>            | <b>7,562,192</b>                               |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |  |
| 520100 - CLOTHING-EMPLOYEE                                | 0                      | 0  | 0                           | 0  |
| 520201 - PHONE - LAND LINE (S)                            | 7,726                  | 7,923  | 8,000                       | 8,000  |
| 520202 - CELL PHONE SERVICE                               | 1,411                  | 1,477  | 2,000                       | 2,000  |
| 520203 - INTERNET SERVICE                                 | 6,562                  | 8,715  | 7,100                       | 7,100  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 1,174                  | 513  | 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                  | 1,973  | 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                 | 12,913   | 13,000                      | 13,000   |
| 520407 - REFUSE DISPOSAL                                  | 10,950                 | 11,410   | 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                | 350,722  | 350,000                     | 350,000  |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 5,636                  | 3,892  | 5,000                       | 5,000  |
| 520980 - CUTTING EDGES -SUPPLY                            | 29,419                 | 23,272   | 60,000                      | 60,000   |
| 521102 - FUEL - VEHICLE                                   | 590,223                | 461,924  | 600,000                     | 600,000  |
| 521104 - OIL, GREASE, LUBES--FLEET                        | 23,905                 | 39,430   | 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   |

# ROAD DEPARTMENT

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**Fund: 0002 ROAD**

**Budget Unit: 20521 - ROAD DEPARTMENT**

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

**Activity: 22 - PUBLIC WAYS**

**2024-25**

**Adopted by the**

**Board of**

**Supervisors**

**Detail by Revenue Category and  
Expenditure Object**

**2022-23**

**2023-24**

**Actual**

**2024-25**

**Estimated  Recommended**

**5**

**1**

**2**

**3**

**4**

**52-SERVICES SUPPLIES (continued)**

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| 521230 - OFFICE FURNITURE/EQUIP           | 607              | 2,070            | 1,000            | 1,000            |
| 521300 - MAINT. BUILDINGS & GROUND        | 9,614            | 13,639           | 20,000           | 20,000           |
| 521600 - MEMBERSHIPS/ANNUAL DUES          | 2,657            | 2,578            | 3,100            | 3,100            |
| 521750 - FITNESS & WELLNESS               | 0                | 0                | 0                | 0                |
| 521800 - OFFICE EXPENSE                   | 9,238            | 6,205            | 10,000           | 10,000           |
| 521801 - Office Water                     | 0                | 0                | 0                | 0                |
| 521820 - PRINTER                          | 624              | 225              | 1,000            | 1,000            |
| 521900 - PROFESSIONAL SVC                 | 643,619          | 425,343          | 6,500,000        | 6,500,000        |
| 523700 - PUBLICATIONS-LEGAL NOTICE        | 630              | 709              | 3,500            | 3,500            |
| 523800 - EQUIP RENT/LEASE                 | 9,915            | 0                | 20,000           | 20,000           |
| 524200 - RENTS/LEASES STRUCTURES          | 34,202           | 33,715           | 40,000           | 40,000           |
| 524300 - SMALL TOOLS/INSTRUMENTS          | 9,480            | 14,326           | 17,000           | 17,000           |
| 524304 - DIGITAL CAMERA                   | 0                | 0                | 0                | 0                |
| 524312 - CHAIRS/SEATING OFC FURN.         | 0                | 0                | 0                | 0                |
| 524400 - SPECIAL DEPARTMENT EXPENSE       | 46,229           | 43,150           | 100,000          | 100,000          |
| 524601 - CARB COMPLIANCE EXP              | 0                | 2,039            | 4,000            | 4,000            |
| 524760 - SALT                             | 14,760           | 6,599            | 5,000            | 5,000            |
| 524761 - SAND                             | 62,559           | 85,222           | 98,000           | 98,000           |
| 524763 - PAVING MATERIAL                  | 91,910           | 279,972          | 400,000          | 400,000          |
| 524764 - COLD MIX                         | 68,035           | 184,376          | 181,000          | 181,000          |
| 524765 - CHIP SEAL                        | 78,620           | 94,078           | 202,000          | 202,000          |
| 524766 - PAINT HWY/BEADS                  | 48,171           | 92,610           | 112,000          | 112,000          |
| 524767 - SIGNS                            | 40,686           | 38,495           | 50,000           | 50,000           |
| 525000 - OVERHEAD                         | 241,342          | 351,941          | 351,941          | 351,941          |
| 525119 - LIABILITY SELF-FUND INSURANCE    | 187,363          | 135,308          | 135,308          | 145,655          |
| 526003 - RADIO/PHONE -MOBILE              | 0                | 0                | 12,000           | 12,000           |
| 527000 - TRAINING                         | 0                | 1,589            | 9,000            | 9,000            |
| 527350 - YARD/LNDSCP SERVICE              | 0                | 0                | 2,500            | 2,500            |
| 527400 - TRAVEL- IN COUNTY                | 0                | 0                | 150              | 150              |
| 527500 - TRAVEL- OUT OF COUNTY            | 2,383            | 4,713            | 7,500            | 7,500            |
| 527750 - IN CNTY HOSTING                  | 0                | 0                | 0                | 0                |
| 527802 - ELECTRIC CHARGES                 | 75,712           | 70,022           | 76,000           | 76,000           |
| 527803 - PROPANE/OTHR HEATING FUEL        | 136,752          | 104,433          | 150,000          | 150,000          |
| 527807 - WATER/SEWER CHARGES              | 6,501            | 6,062            | 10,000           | 10,000           |
| 529800 - TIRES, VEHICILE                  | 20,118           | 29,832           | 25,000           | 25,000           |
| 529851 - COMPUTER HARDWARE/SUPPL          | 14,069           | 1,917            | 10,000           | 10,000           |
| 529874 - CHAINS, VEHICLE                  | 49,358           | 62,409           | 60,000           | 60,000           |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b> | <b>3,024,503</b> | <b>3,051,180</b> | <b>9,786,499</b> | <b>9,796,846</b> |

**53-OTHER CHARGES**

|                                 |              |            |               |               |
|---------------------------------|--------------|------------|---------------|---------------|
| 532400 - JUDGEMENTS & DAMAGES   | 0            | 0          | 0             | 0             |
| 532500 - RIGHT OF WAY           | 1,950        | 950        | 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> |

# 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 540110 - CAPITAL IMPROVEMENTS                             | 0                      | 0  |                                    | 0                           | 0   |
| 540330 - HYDRAULIC PRESS                                  | 0                      | 0  |                                    | 0                           | 0   |
| 540412 - SOFTWARE   | 0                      | 0  |                                    | 0                           | 0   |
| 54050 - OFFICE EQUIPMENT                                  | 0                      | 0  |                                    | 0                           | 0   |
| 541760 - BEACON   | 0                      | 0  |                                    | 0                           | 0   |
| 541900 - PW INDUSTRIAL EQUIP                              | 491,853                | 27,132                                     |                                    | 925,000                     | 925,000   |
| 542600 - EQUIPMENT  | 0                      | 0  |                                    | 106,000                     | 106,000   |
| 54272 - 4 X 4 ATV   | 0                      | 0  |                                    | 0                           | 0   |
| 543260 - DOORS  | 0                      | 0  |                                    | 0                           | 0   |
| 543700 - COPY MACHINE                                     | 0                      | 0  |                                    | 0                           | 0   |
| 544751 - HEATER   | 0                      | 0  |                                    | 0                           | 0   |
| 544803 - RADAR SIGN                                       | 0                      | 0  |                                    | 0                           | 0   |
| 548221 - ACQ PANEL TRUSS BRIDGE                           | 0                      | 0  |                                    | 0                           | 0   |
| 54850 - LAND ACQUISITION                                  | 0                      | 0  |                                    | 0                           | 0   |
| 549500 - COMPUTER HARDWARE                                | 0                      | 0  |                                    | 0                           | 0   |
| <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>57-TRANSFER OUT</b>                                    |                        |  |                                    |                             |   |
| 570000 - TRANSFERS IN/OUT--IT                             | 0                      | 0  |                                    | 18,897                      | 18,897  |
| 570001 - TSFR - MUNIS SAAS ANN FEE                        | 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>58-TRANSFERS</b>                                       |                        |  |                                    |                             |   |
| 580000 - TRANSFER   | 43,975                 | 27,317                                     |                                    | 50,000                      | 50,000  |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>43,975</b>          | <b>27,317</b>                              |                                    | <b>50,000</b>               | <b>50,000</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>8,428,038</b>       | <b>8,443,456</b>                           |                                    | <b>17,464,966</b>           | <b>18,498,935</b>   |
| <b>Net Cost</b>   | <b>(1,828,496)</b>     | <b>(1,093,450)</b>                         |                                    | <b>1,694,092</b>            | <b>2,728,061</b>  |

**Fund: 0001 GENERAL**

**Budget Unit: 20210 - ENGINEER**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 16 - OTHER GENERAL**

2024-25

Adopted by the  
Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23  
Actual

2023-24  
Actual   
Estimated

2024-25  
Recommended

1

2

3

4

5

**43-USE OF MONEY PROPERTY**

43010 - INTEREST-INVESTED FUNDS

73

98

5

5

**Total 43 - USE OF MONEY & PROPERTY**

73

98

5

5

**45-CHARGES FOR SERVICES**

45060 - ENGINEERING SERVICES

28,038

24,847

25,000

25,000

45200 - OTHR SVC OR SVC TO CRTS

25,245

16,619

20,000

20,000

45424 - ENGINEERING COPIES

7,046

7,550

5,000

5,000

**Total 45 - CHARGES FOR SERVICES**

60,329

49,016

50,000

50,000

**46-OTHER REVENUE**

46251 - REIMBURSEMENTS/REFUNDS

0

0

0

0

46253 - REIMB - CO DISASTR RESPON

0

0

0

0

**Total 46 - OTHER REVENUE**

0

0

0

0

**48-TRANSFER**

48000 - TRANSFER-IN

22,074

18,407

25,000

25,000

480000 - TRANSFER

4,976

5,920

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

**Total 48 - TRANSFER**

27,050

24,327

36,522

36,522

**Total Revenue**

87,452

73,441

86,527

86,527

**51-SALARIES BENEFITS**

51000 - REGULAR WAGES

108,054

117,731

123,677

126,546

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

28,940

43,398

44,405

51081 - OPEB LIABILITY

4,757

4,830

4,757

4,757

51090 - GROUP INSURANCE

22,074

23,847

40,250

38,077

51100 - FICA/MEDICARE OASDI

8,105

9,091

9,461

9,681

51110 - COMPENSATION INSURANCE

(21)

504

504

1,035

51121 - BOOT ALLOWANCE

450

450

600

600

51150 - LIFE INSURANCE

0

0

0

0

**Total 51 - SALARIES & BENEFITS**

169,802

185,797

223,324

225,778

**52-SERVICES SUPPLIES**

520201 - PHONE - LAND LINE (S)

0

0

0

0

520210 - POSTAGE/SHIP, MAIL COST

188

146

300

300

520220 - PAPER/PAPER SUPPLIES

400

90

500

500

520226 - TONER/COPY MACH SUPPL

942

108

600

600

520230 - COPY CHARGES

495

439

650

650

520250 - COPY MACHINE LEASE

0

4,888

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 | Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|--|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |  |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |  |
| 520907 - EQUIP. MAINT.CONTRACT                            | 0                      | 0  |                                    | 0                           | 0  |
| 521230 - OFFICE FURNITURE/EQUIP                           | 471                    | 0  |                                    | 500                         | 500  |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0  |                                    | 0                           | 0  |
| 521260 - CAMERA/CAMERA ACCESSORY                          | 0                      | 0  |                                    | 0                           | 0  |
| 521800 - OFFICE EXPENSE                                   | 957                    | 480  |                                    | 800                         | 800  |
| 521900 - PROFESSIONAL SVC                                 | 2,942                  | 2,862                                      |                                    | 5,000                       | 5,000  |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,254                  | 1,358                                      |                                    | 1,358                       | 1,503  |
| 527400 - TRAVEL- IN COUNTY                                | 7                      | 0  |                                    | 50                          | 50   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  |                                    | 1,100                       | 1,100  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>7,656</b>           | <b>10,371</b>                              |                                    | <b>17,358</b>               | <b>17,503</b>                                  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |  |
| 540400 - OFFICE FURNITURE/EQUIPMT                         | 0                      | 0  |                                    | 0                           | 0  |
| 570000 - TRANSFERS IN/OUT--IT                             | 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>                                       |                        |  |                                    |                             |  |
| 580000 - TRANSFER   | 9,252                  | 13,112                                     |                                    | 15,000                      | 15,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>9,252</b>           | <b>13,112</b>                              |                                    | <b>15,000</b>               | <b>15,000</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>186,710</b>         | <b>209,280</b>                             |                                    | <b>255,682</b>              | <b>258,281</b>                                 |
| <b>Net Cost</b>   | <b>99,258</b>          | <b>135,839</b>                             |                                    | <b>169,155</b>              | <b>171,754</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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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 adopted 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**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 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>  |                        |  |                             |                |
| 48000 - TRANSFER-IN                                       | 2,930                  | 0  | 0                           | 0              |
| 480000 - TRANSFER   | 0                      | 0  | 0                           | 0              |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 3,865                       | 3,865          |
| <b>Total 48 - TRANSFER</b>                                | <b>2,930</b>           | <b>0</b>   | <b>3,865</b>                | <b>3,865</b>   |
| <b>Total Revenue</b>                                      | <b>2,930</b>           | <b>0</b>   | <b>3,865</b>                | <b>3,865</b>   |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |                |
| 51000 - REGULAR WAGES                                     | 105,350                | 156,603  | 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                 | 44,702   | 72,746                      | 72,746         |
| 51081 - OPEB LIABILITY                                    | 2,378                  | 2,415  | 2,378                       | 2,378          |
| 51090 - GROUP INSURANCE                                   | 18,474                 | 27,962   | 40,250                      | 60,174         |
| 51100 - FICA/MEDICARE OASDI                               | 7,697                  | 11,543   | 15,859                      | 15,859         |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0  | 0                           | 380            |
| 51120 - CELL PHONE ALLOW                                  | 800                    | 960  | 960                         | 960            |
| 51150 - LIFE INSURANCE                                    | 293                    | 405  | 335                         | 282            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>167,839</b>         | <b>245,300</b>   | <b>344,865</b>              | <b>365,116</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                      | 2,013  | 2,500                       | 2,500          |
| 520940 - SAFETY EQUIPMENT/EXPENSES                        | 188                    | 23   | 2,500                       | 2,500          |
| 521102 - FUEL - VEHICLE                                   | 362                    | 931  | 2,000                       | 2,000          |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 2,500                       | 2,500          |
| 521800 - OFFICE EXPENSE                                   | 1,877                  | 2,829  | 3,700                       | 3,700          |
| 521801 - Office Water                                     | 0                      | 0  | 600                         | 600            |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0  | 0                           | 0              |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 3,677  | 7,000                       | 7,000          |

# RISK MANAGEMENT

State Controller Schedule  
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: 20032 - RISK MANAGEMENT**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  | 0                           | 313            |
| 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>13,209</b>  | <b>36,150</b>               | <b>36,463</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>173,023</b>         | <b>258,509</b>   | <b>381,015</b>              | <b>401,579</b> |
| <b>Net Cost</b>   | <b>170,093</b>         | <b>258,509</b>   | <b>377,150</b>              | <b>397,714</b> |

# OFFICE OF EMERGENCY SERVICES

State Controller Schedule  
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: 20470 - OFF- EMERGENCY SERVICES**

**Function: 01 - GENERAL GOVERNMENT**

**Activity: 21 - OTHER PROTECTION**

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23      | 2023-24  | 2024-25          | 2024-25  |
|---|--------------|--|------------------|--|
|   | Actual<br>2  | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | Recommended<br>4 | 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-IN5                                      | 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        | 59,346   | 70,036           | 70,036   |
| 51020 - OTHER WAGES                                       | 0            | 0  | 40,000           | 40,000   |
| 51060 - OVERTIME PAY                                      | 0            | 20,473   | 0                | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0            | 0  | 1                | 1  |
| 51080 - RETIREMENT  | 425          | 21,364   | 24,576           | 24,576   |
| 51081 - OPEB LIABILITY                                    | 0            | 0  | 0                | 0  |
| 51090 - GROUP INSURANCE                                   | 0            | 15,413   | 20,125           | 29,179   |
| 51100 - FICA/MEDICARE OASDI                               | 247          | 6,167  | 5,358            | 5,358  |
| 51110 - COMPENSATION INSURANCE                            | 0            | 0  | 0                | 0  |
| 51120 - CELL PHONE ALLOW                                  | 0            | 760  | 960              | 960  |
| 51150 - LIFE INSURANCE                                    | 11           | 128  | 134              | 141  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>3,918</b> | <b>123,651</b>   | <b>161,190</b>   | <b>170,251</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            | 1,854  | 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            | 5,157  | 14,500           | 14,500   |

# OFFICE OF EMERGENCY SERVICES

State Controller Schedule  
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 checked="" type="checkbox"/> | Estimated <input 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>11,511</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>135,162</b>                             |                                    | <b>318,790</b>              | <b>327,851</b>  |
| <b>Net Cost</b>   | <b>3,918</b>           | <b>135,162</b>                             |                                    | <b>307,510</b>              | <b>316,571</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**

**2024-25**

**Adopted by the**

**Board of**

**Supervisors**

**5**

**Detail by Revenue Category and  
Expenditure Object**

**2022-23**

**Actual**

**2**

**2023-24**

**Actual**

**Estimated**

**3**

**2024-25**

**Recommended**

**4**

**1**

**40-TAX REVENUE**

|                                   |                  |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|
| 40061 - SALES TAX 1/2% PUB SAFETY | 1,852,576        | 1,375,931        | 1,800,000        | 1,825,641        |
| <b>Total 40 - TAX REVENUE</b>     | <b>1,852,576</b> | <b>1,375,931</b> | <b>1,800,000</b> | <b>1,825,641</b> |

**41-LICENSES PERMITS**

|  |               |               |               |               |
|--|---------------|---------------|---------------|---------------|
| 41040 - OTHER LICENSES & PERMITS         | 18,577        | 16,793        | 19,000        | 19,000        |
| <b>Total 41 - LICENSES &amp; PERMITS</b> | <b>18,577</b> | <b>16,793</b> | <b>19,000</b> | <b>19,000</b> |

**42-FINES PENALTIES**

|   |          |          |           |           |
|---|----------|----------|-----------|-----------|
| 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> |

**43-USE OF MONEY PROPERTY**

|   |          |          |          |          |
|---|----------|----------|----------|----------|
| 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> |

**44-STATE FEDERAL AID**

|   |               |               |               |               |
|---|---------------|---------------|---------------|---------------|
| 44290 - STATE-OTHER                       | 7,242         | 15,968        | 0             | 0             |
| 44290P - STATE OTHER                      | 440           | 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>16,187</b> | <b>33,410</b> | <b>35,000</b> | <b>35,000</b> |

**45-CHARGES FOR SERVICES**

|  |                |                |                |                |
|--|----------------|----------------|----------------|----------------|
| 45080 - CIVIL PROCESS SERVICES         | 10,532         | 9,835          | 11,000         | 11,000         |
| 45084 - CIVIL FEES                     | 528            | 930            | 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         | 9,535          | 9,500          | 9,500          |
| 45180 - EDUC. SVCS. / POST             | 4,711          | 0              | 7,000          | 7,000          |
| 45186 - FAIL TO APPR PC 853.7A         | 115            | 12             | 110            | 110            |
| 45200 - OTHR SVC OR SVC TO CRTS        | 2,600          | 2,715          | 3,000          | 3,000          |
| 45421 - TESTING FEES - PROB & SO       | 2,974          | 2,770          | 2,500          | 2,500          |
| 45426 - COPIES-REPORTS OR PLANS        | 1,991          | 2,541          | 2,500          | 2,500          |
| 45426P - COPIES REPORTS OR PLANS       | 0              | 0              | 0              | 0              |
| 45511 - COURT SERVICES                 | 0              | 0              | 0              | 0              |
| <b>Total 45 - CHARGES FOR SERVICES</b> | <b>163,851</b> | <b>158,338</b> | <b>167,210</b> | <b>167,210</b> |

**46-OTHER REVENUE**

|                                    |        |        |        |        |
|------------------------------------|--------|--------|--------|--------|
| 46070 - CNTRB FR OTHR AGENCY       | 14,850 | 17,213 | 33,144 | 35,000 |
| 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      |
| 46170 - SHERF / RESERV CONTRACT    | 0      | 648    | 0      | 0      |
| 46239 - DONATIONS                  | 0      | 0      | 0      | 0      |
| 46251 - REIMBURSEMENTS/REFUNDS     | 1,251  | 3,180  | 3,000  | 3,000  |
| 46251P - REIMB/REFUNDS/PRIOR       | 0      | 0      | 0      | 0      |
| 46253 - REIMB - CO DISASTR RESPONS | 1,797  | 0      | 0      | 0      |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70330 - SHERIFF**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 18 - POLICE PROTECTION**

**2024-25**

**Adopted by the  
Board of**

**Supervisors**

**Detail by Revenue Category and  
Expenditure Object**

**2022-23  
Actual**

**2023-24  
Actual   
Estimated**

**2024-25  
Recommended**

**1**

**2**

**3**

**4**

**5**

**46-OTHER REVENUE (continued)**

| <b>Total 46 - OTHER REVENUE</b> | <b>21,627</b>    | <b>23,400</b>    | <b>40,144</b>    | <b>42,000</b>    |
|---------------------------------|------------------|------------------|------------------|------------------|
| <b>48-TRANSFER</b>              |                  |                  |                  |                  |
| 48000 - TRANSFER-IN             | 55,216           | 15,794           | 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                | 370              |
| 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        | 6,579,684        |
| 48999 - TRANSFER FROM STR SUPPS | 0                | 0                | 0                | 0                |
| 49003 - PROCEEDS FROM LEASES    | 0                | 0                | 0                | 0                |
| <b>Total 48 - TRANSFER</b>      | <b>4,696,920</b> | <b>5,158,463</b> | <b>7,087,954</b> | <b>7,052,732</b> |
| <b>Total Revenue</b>            | <b>6,769,746</b> | <b>6,766,335</b> | <b>9,149,318</b> | <b>9,141,593</b> |

**51-SALARIES BENEFITS**

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| 51000 - REGULAR WAGES                     | 2,923,382        | 3,207,113        | 3,698,274        | 3,740,832        |
| 51020 - OTHER WAGES                       | 51,100           | 91,045           | 50,000           | 50,000           |
| 51040 - HOLIDAY PAY                       | 18,387           | 26,475           | 50,000           | 50,000           |
| 51060 - OVERTIME PAY                      | 217,649          | 259,541          | 225,000          | 225,000          |
| 51070 - UNEMPLOYMENT INSURANCE            | 5,414            | 4,728            | 4,887            | 4,887            |
| 51080 - RETIREMENT                        | 1,464,893        | 1,561,050        | 2,532,913        | 1,906,399        |
| 51081 - OPEB LIABILITY                    | 104,638          | 106,256          | 104,638          | 104,638          |
| 51090 - GROUP INSURANCE                   | 626,634          | 568,519          | 806,941          | 1,016,852        |
| 51100 - FICA/MEDICARE OASDI               | 97,930           | 112,406          | 282,918          | 122,064          |
| 51110 - COMPENSATION INSURANCE            | 46,804           | 369,524          | 369,524          | 580,795          |
| 51120 - CELL PHONE ALLOW                  | 23,080           | 25,440           | 28,440           | 30,705           |
| 51125 - CLOTHING ALLOWANCE                | 27,750           | 31,625           | 34,750           | 41,500           |
| 51128 - BILINGUAL ALLOWANCE               | 0                | 0                | 0                | 0                |
| 51150 - LIFE INSURANCE                    | 334              | 334              | 334              | 6,339            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>5,607,995</b> | <b>6,364,056</b> | <b>8,188,619</b> | <b>7,880,011</b> |

**52-SERVICES SUPPLIES**

|                                    |        |        |        |        |
|------------------------------------|--------|--------|--------|--------|
| 520200 - COMMUNICATIONS            | 2,904  | 2,746  | 3,200  | 3,200  |
| 520201 - PHONE - LAND LINE (S)     | 27,027 | 28,347 | 28,000 | 28,000 |
| 520202 - CELL PHONE SERVICE        | 3,155  | 2,346  | 3,150  | 3,150  |
| 520203 - INTERNET SERVICE          | 2,314  | 2,470  | 3,500  | 3,500  |
| 520210 - POSTAGE/SHIP, MAIL COST   | 100    | 415    | 1,500  | 1,500  |
| 520218 - SATELLITE PHONE SVC       | 0      | 0      | 0      | 0      |
| 520220 - PAPER/PAPER SUPPLIES      | 1,268  | 1,800  | 1,800  | 1,800  |
| 520233 - PRINTING SVC/CHRGs        | 632    | 306    | 1,000  | 1,000  |
| 520250 - COPY MACHINE LEASE        | 9,231  | 6,040  | 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**

**2024-25**

**Adopted by the**

**Board of**

**Supervisors**

**Detail by Revenue Category and  
Expenditure Object**

**2022-23**

**2023-24**

**Actual**

**2024-25**

**Estimated  Recommended**

**5**

**1**

**2**

**3**

**4**

**52-SERVICES SUPPLIES (continued)**

|  |         |         |         |         |
|--|---------|---------|---------|---------|
| 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                     | 288     | 384     | 384     | 384     |
| 520900 - EQUIPMENT MAINTENANCE         | 2,318   | 705     | 4,000   | 4,000   |
| 520902 - VEHICLE MAINTENANCE           | 32,897  | 43,000  | 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  | 71,618  | 75,000  | 75,000  |
| 521103 - BATTERIES                     | 470     | 75      | 500     | 500     |
| 521107 - PRE-EMPLOYMENT COSTS          | 5,730   | 5,881   | 9,000   | 9,000   |
| 521231 - COMPUTERS<1500.00             | 0       | 0       | 0       | 0       |
| 521240 - TOOLS & EQUIPMENT             | 928     | 275     | 34,000  | 34,000  |
| 521250 - COMMUNICATION EQUIP           | 690     | 693     | 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       | 7,090   | 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   | 1,240   | 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  | 27,641  | 40,000  | 40,000  |
| 524200 - RENTS/LEASES STRUCTURES       | 0       | 33,250  | 50,000  | 14,778  |
| 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  | 44,479  | 65,000  | 65,000  |
| 524451 - TOWING EXPENSES               | 0       | 0       | 0       | 0       |
| 524870 - TEST -EMPLEE MED/IMMUN        | 3,433   | 3,250   | 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 | 387,083 |
| 526100 - INVESTIGATIONS                | 1,938   | 3,127   | 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  | 33,733  | 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  | 57,620  | 68,000  | 68,000  |

**Fund: 0001 0001S SHERIFF**

**Budget Unit: 70330 - SHERIFF**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5                |
|---|------------------------|--|-----------------------------|------------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                  |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 9,556                  | 6,686  | 14,000                      | 14,000           |
| 527807 - WATER/SEWER CHARGES                              | 4,744                  | 4,533  | 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                  | 2,500  | 2,500                       | 2,500            |
| 542200 - COMMUNICATION EQUIPMENT                          | 0                      | 0  | 0                           | 0                |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>603,708</b>         | <b>748,268</b>   | <b>960,699</b>              | <b>984,210</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>6,211,703</b>       | <b>7,112,324</b>   | <b>9,149,318</b>            | <b>8,864,221</b> |
| <b>Net Cost</b>   | <b>(558,043)</b>       | <b>345,989</b>   | <b>0</b>                    | <b>(277,372)</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                                    |                                      | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--------------------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Recommended <input type="checkbox"/> |   |
| <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                                       | 13,836                 | 0  | 0                                    | 0   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  | 0                                    | 0   |
| 48003 - TRANSFER-IN3                                      | 615                    | 359  | 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                            | 3,950,178   |
| <b>Total 48 - TRANSFER</b>                                | <b>3,001,857</b>       | <b>3,296,158</b>                           | <b>3,972,041</b>                     | <b>3,982,041</b>  |
| <b>Total Revenue</b>                                      | <b>3,028,639</b>       | <b>3,324,565</b>                           | <b>3,983,041</b>                     | <b>3,993,041</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                                      |   |
| 51000 - REGULAR WAGES                                     | 580,753                | 597,984                                    | 1,191,195                            | 1,173,098   |
| 51020 - OTHER WAGES                                       | 22,110                 | 44,931                                     | 40,000                               | 40,000  |
| 51040 - HOLIDAY PAY                                       | 3,129                  | 1,411                                      | 6,000                                | 6,000   |
| 51060 - OVERTIME PAY                                      | 157,022                | 175,667                                    | 160,000                              | 160,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 4,566                  | 3,826                                      | 3,617                                | 3,617   |
| 51080 - RETIREMENT  | 207,594                | 205,249                                    | 417,990                              | 411,640   |
| 51081 - OPEB LIABILITY                                    | 47,562                 | 48,298                                     | 47,562                               | 47,562  |
| 51090 - GROUP INSURANCE                                   | 159,920                | 123,134                                    | 383,750                              | 463,517   |
| 51100 - FICA/MEDICARE OASDI                               | 55,971                 | 62,046                                     | 91,126                               | 89,742  |
| 51110 - COMPENSATION INSURANCE                            | (40,302)               | 12,823                                     | 12,823                               | 14,494  |
| 51120 - CELL PHONE ALLOW                                  | 1,050                  | 1,800                                      | 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**

**2024-25**

Adopted by the

Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24  
Actual

2024-25

Estimated  Recommended

1

Actual

3

4

5

**51-SALARIES BENEFITS (continued)**

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| 51128 - BILINGUAL ALLOWANCE               | 0                | 0                | 0                | 0                |
| 51150 - LIFE INSURANCE                    | 0                | 0                | 0                | 2,818            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>1,208,575</b> | <b>1,288,519</b> | <b>2,379,863</b> | <b>2,438,288</b> |

**52-SERVICES SUPPLIES**

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| 520220 - PAPER/PAPER SUPPLIES             | 472              | 0                | 500              | 500              |
| 520233 - PRINTING SVC/CHRG                | 158              | 0                | 400              | 400              |
| 520250 - COPY MACHINE LEASE               | 1,313            | 1,654            | 1,938            | 1,938            |
| 520303 - FOOD - INMATE                    | 99,324           | 81,057           | 100,000          | 100,000          |
| 520400 - HOUSEHOLD EXPENSE                | 22,450           | 27,897           | 27,000           | 27,000           |
| 520402 - CLEANING SUPPLIES                | 0                | 0                | 0                | 0                |
| 520405 - LAUNDRY/DRY CLEAN SVC            | 0                | 0                | 0                | 0                |
| 520406 - PEST CONTROL                     | 552              | 606              | 800              | 800              |
| 520407 - REFUSE DISPOSAL                  | 9,339            | 10,188           | 10,400           | 10,400           |
| 520419 - COVID PPE & CLEANING COST        | 816              | 0                | 0                | 0                |
| 520700 - CLOTHING & SUPPL INMATE          | 3,750            | 4,865            | 7,000            | 7,000            |
| 520900 - EQUIPMENT MAINTENANCE            | 3,956            | 445              | 7,500            | 7,500            |
| 520940 - SAFETY EQUIPMENT/EXPENSES        | 0                | 0                | 0                | 0                |
| 521102 - FUEL - VEHICLE                   | 12,485           | 7,916            | 10,000           | 10,000           |
| 521300 - MAINT. BUILDINGS & GROUND        | 4,813            | 6,996            | 7,500            | 7,500            |
| 521500 - MEDICAL SUPPLIES                 | 193              | 4,554            | 5,000            | 5,000            |
| 521504 - PERSCRPTNS/PHARMACEUTICL         | 35,693           | 26,242           | 38,000           | 38,000           |
| 521505 - SPECIAL RX                       | 615              | 366              | 6,000            | 6,000            |
| 521800 - OFFICE EXPENSE                   | 1,980            | 1,275            | 2,000            | 2,000            |
| 521900 - PROFESSIONAL SVC                 | 583,761          | 636,560          | 800,000          | 800,000          |
| 521903 - SECURITY SYSTEM SVC              | 420              | 315              | 420              | 420              |
| 521980 - MEDICAL SERVICE - PROF SV        | 64,260           | 121,985          | 125,000          | 125,000          |
| 524312 - CHAIRS/SEATING OFC FURN.         | 0                | 0                | 0                | 0                |
| 524400 - SPECIAL DEPARTMENT EXPENSE       | 15,760           | 18,279           | 19,527           | 19,527           |
| 525000 - OVERHEAD                         | 0                | 0                | 0                | 0                |
| 525119 - LIABILITY SELF-FUND INSURANCE    | 249,708          | 201,693          | 201,693          | 229,944          |
| 527500 - TRAVEL- OUT OF COUNTY            | 20,140           | 18,204           | 30,000           | 30,000           |
| 527600 - EXTRADITION EXPENSES             | 0                | 0                | 0                | 0                |
| 527802 - ELECTRIC CHARGES                 | 57,990           | 65,091           | 112,000          | 112,000          |
| 527803 - PROPANE/OTHR HEATING FUEL        | 26,507           | 24,606           | 40,000           | 40,000           |
| 527804 - HEATING FUEL/OIL                 | 32,504           | 25,940           | 0                | 10,000           |
| 527807 - WATER/SEWER CHARGES              | 45,400           | 57,392           | 50,000           | 50,000           |
| 529350 - INTEREST ON LOAN                 | 0                | 0                | 0                | 0                |
| 529506 - PRINCIPAL ON LOAN                | 0                | 0                | 0                | 0                |
| 529851 - COMPUTER HARDWARE/SUPPL          | 90               | 442              | 500              | 500              |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b> | <b>1,294,449</b> | <b>1,344,568</b> | <b>1,603,178</b> | <b>1,641,429</b> |

**53-OTHER CHARGES**

|                                    |   |   |   |   |
|------------------------------------|---|---|---|---|
| 530100 - SUPPORT - CARE OF PERSONS | 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 checked="" type="checkbox"/> | Estimated <input 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>2,745,280</b>       | <b>2,633,087</b>                           | <b>3,983,041</b>                   | <b>4,079,717</b>            |   |
| <b>Net Cost</b>   | <b>(283,359)</b>       | <b>(691,478)</b>                           | <b>0</b>                           | <b>86,676</b>               |   |

# CAPITAL IMPROVEMENT JAIL

State Controller Schedule  
County Budget Act

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

Schedule 9  
Page 9.275

**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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                           | 1,371,069   |
| 44290P - STATE OTHER                                      | 0                      | 0  |                                    | 5,000,000                   | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>7,260,271</b>       | <b>11,731,894</b>                          |                                    | <b>5,000,000</b>            | <b>1,371,069</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                           | 100,000   |
| 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>100,000</b>  |
| <b>Total Revenue</b>                                      | <b>7,340,877</b>       | <b>11,812,778</b>                          |                                    | <b>5,000,000</b>            | <b>1,471,069</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 94,572                                     |                                    | 50,000                      | 46,803  |
| 521900 - PROFESSIONAL SVC                                 | 8,732,810              | 11,566,112                                 |                                    | 4,950,000                   | 1,488,460   |
| 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>11,660,684</b>                          |                                    | <b>5,000,000</b>            | <b>1,535,263</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>11,660,684</b>                          |                                    | <b>6,894,000</b>            | <b>3,429,263</b>  |
| <b>Net Cost</b>   | <b>1,391,933</b>       | <b>(152,094)</b>                           |                                    | <b>1,894,000</b>            | <b>1,958,194</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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
| <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                 | 26,362                                     | 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                      | 113,439                                    | 0  | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>26,847</b>          | <b>140,296</b>                             | <b>0</b>                                       | <b>0</b>  |
| <b>48-TRANSFER</b>  |                        |  |  |   |
| 48000 - TRANSFER-IN                                       | 24,614                 | 228,108                                    | 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>848,405</b>                             | <b>1,255,284</b>                               | <b>1,255,284</b>  |
| <b>Total Revenue</b>                                      | <b>587,431</b>         | <b>989,598</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                            | (189)                  | 525  | 525  | 558   |
| 51125 - CLOTHING ALLOWANCE                                | 0                      | 0  | 0  | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0  | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>76,960</b>          | <b>29,120</b>                              | <b>61,668</b>                                  | <b>61,701</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                 | 57,894                                     | 70,000   | 80,718  |
| 520902 - VEHICLE MAINTENANCE                              | 39,239                 | 57,908                                     | 90,000   | 80,000  |
| 520907 - EQUIP. MAINT.CONTRACT                            | 30,143                 | 30,143                                     | 80,000   | 80,000  |
| 520912 - COMMUNICATION EQUIP MAINT                        | 942                    | 9,842                                      | 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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |  |   |
| 521100 - BADGES   | 329                    | 2,000                                      | 2,000  | 5,000   |
| 521102 - FUEL - VEHICLE                                   | 53,997                 | 23,105                                     | 70,000   | 75,000  |
| 521103 - BATTERIES  | 0                      | 0  | 2,500  | 2,500   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 5,677                                      | 10,000   | 23,752  |
| 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   | 34,212  |
| 521800 - OFFICE EXPENSE                                   | 1,106                  | 4,477                                      | 7,500  | 7,500   |
| 521801 - Office Water                                     | 0                      | 0  | 0  | 0   |
| 521900 - PROFESSIONAL SVC                                 | 1,913                  | 23,646                                     | 90,000   | 90,000  |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 5,843                  | 15,610                                     | 35,000   | 35,000  |
| 524900 - AMMUNITION/TACTICAL SUPP                         | 37,878                 | 56,290                                     | 50,000   | 50,000  |
| 525000 - OVERHEAD   | 13,028                 | 3,472                                      | 3,472  | 3,472   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 405                    | 363  | 363  | 316   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 45,799                 | 37,032                                     | 60,000   | 59,684  |
| 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                  | 2,175                                      | 8,000  | 8,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>311,144</b>         | <b>350,239</b>                             | <b>724,335</b>                                 | <b>755,654</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |  |   |
| 540412 - SOFTWARE   | 0                      | 120,297                                    | 471,571  | 361,274   |
| 541245 - INDUSTRIAL WASHER                                | 0                      | 30,792                                     | 0  | 0   |
| 541500 - VEHICLE  | 405,490                | 232,291                                    | 100,000  | 150,000   |
| 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                      | 214,896                                    | 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>598,276</b>                             | <b>1,041,895</b>                               | <b>981,598</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  | 0   |
| 580003 - INTER FUND TRANSFER                              | 0                      | 586  | 596  | 1,616   |
| 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>58-TRANSFERS (continued)</b>                           |                        |  |                                    |                             |   |
| 580006 - TRF TO AOD                                       | 4,215                  | 1,622                                      |                                    | 1,622                       | 8,676   |
| 580007 - TRANSFER   | 0                      | 0  |                                    | 349                         | 0   |
| 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>210,292</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>829,389</b>         | <b>985,440</b>                             |                                    | <b>2,030,573</b>            | <b>2,009,245</b>  |
| <b>Net Cost</b>   | <b>241,958</b>         | <b>(4,158)</b>                             |                                    | <b>715,289</b>              | <b>693,961</b>  |

# COMMUNICATIONS

State Controller Schedule  
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: 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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                                    |                             |   |
| 45040 - LEASE PAYMENT                                     | 0                      | 11,215                                     |                                    | 29,000                      | 29,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>0</b>               | <b>11,215</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                  | 78,699                                     |                                    | 45,000                      | 45,000  |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>9,107</b>           | <b>78,699</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>89,914</b>                              |                                    | <b>976,000</b>              | <b>976,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 521250 - COMMUNICATION EQUIP                              | 1,619                  | 15,467                                     |                                    | 47,000                      | 47,000  |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  |                                    | 8,448                       | 8,448   |
| 523804 - RADIO EQUIP RENT/LEASE                           | 3,714                  | 0  |                                    | 10,000                      | 25,000  |
| 527800 - UTILITIES  | 38,291                 | 48,299                                     |                                    | 20,000                      | 60,000  |
| 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>63,766</b>                              |                                    | <b>85,448</b>               | <b>140,448</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                           | 46,147  |
| 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>948,147</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>50,316</b>          | <b>63,766</b>                              |                                    | <b>987,448</b>              | <b>1,088,595</b>  |
| <b>Net Cost</b>   | <b>41,209</b>          | <b>(26,148)</b>                            |                                    | <b>11,448</b>               | <b>112,595</b>  |

# COURT SECURITY

State Controller Schedule  
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: 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                 | 69,082  | 72,000                      | 72,000  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 297   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>64,233</b>          | <b>69,379</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                           | 498,644                | 489,970   | 441,000                     | 441,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>498,644</b>         | <b>489,970</b>  | <b>442,670</b>              | <b>442,670</b>  |
| <b>Total Revenue</b>                                      | <b>562,877</b>         | <b>559,349</b>  | <b>514,670</b>              | <b>514,670</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |   |
| 51000 - REGULAR WAGES                                     | 108,387                | 168,410   | 168,605                     | 236,100   |
| 51020 - OTHER WAGES                                       | 130,972                | 147,176   | 150,000                     | 150,000   |
| 51040 - HOLIDAY PAY                                       | 488                    | 0   | 1,000                       | 1,000   |
| 51060 - OVERTIME PAY                                      | 33,918                 | 47,886  | 0                           | 47,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,398                  | 1,376   | 1,215                       | 1,215   |
| 51080 - RETIREMENT  | 21,837                 | 33,760  | 59,163                      | 105,103   |
| 51081 - OPEB LIABILITY                                    | 7,135                  | 7,245   | 7,135                       | 7,135   |
| 51090 - GROUP INSURANCE                                   | 5,093                  | 27,658  | 40,250                      | 74,094  |
| 51100 - FICA/MEDICARE OASDI                               | 13,366                 | 14,773  | 12,898                      | 3,423   |
| 51110 - COMPENSATION INSURANCE                            | 769                    | 4,483   | 4,483                       | 5,427   |
| 51120 - CELL PHONE ALLOW                                  | 400                    | 960   | 1,920                       | 1,920   |
| 51125 - CLOTHING ALLOWANCE                                | 1,200                  | 2,000   | 4,000                       | 4,000   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 423   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>324,963</b>         | <b>455,727</b>  | <b>450,669</b>              | <b>636,840</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                      | 70,507  |
| 521102 - FUEL - VEHICLE                                   | 8,990                  | 7,884   | 15,000                      | 15,000  |
| 521240 - TOOLS & EQUIPMENT                                | 0                      | 0   | 5,000                       | 15,000  |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0   | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 41  | 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**

2024-25

Adopted by the

Board of

Supervisors

5

Detail by Revenue Category and  
Expenditure Object

2022-23

Actual

2

2023-24

Actual

Estimated

3

2024-25

Recommended

4

1

**52-SERVICES SUPPLIES (continued)**

|   |               |               |                |                |
|---|---------------|---------------|----------------|----------------|
| 525119 - LIABILITY SELF-FUND INSURANCE    | 3,746         | 4,131         | 4,131          | 4,493          |
| 527500 - TRAVEL- OUT OF COUNTY            | 0             | 0             | 0              | 0              |
| 528400 - CONTINGENCIES                    | 0             | 0             | 175,000        | 81,092         |
| 529851 - COMPUTER HARDWARE/SUPPL          | 0             | 0             | 0              | 0              |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b> | <b>17,736</b> | <b>12,056</b> | <b>254,631</b> | <b>186,592</b> |

**54-FIXED ASSETS**

|                                  |              |          |               |               |
|----------------------------------|--------------|----------|---------------|---------------|
| 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>347,052</b>   | <b>467,783</b>  | <b>780,300</b> | <b>898,432</b> |
| <b>Net Cost</b>                              | <b>(215,825)</b> | <b>(91,566)</b> | <b>265,630</b> | <b>383,762</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 checked="" type="checkbox"/><br>Estimated <input 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                                       | 9,826                  | 0  | 0                           | 9,407   |
| 48005 - TRANSFER-IN5                                      | 0                      | 0  | 3,406                       | 3,406   |
| 48079 - TRN-CCPIF AB109                                   | 534,685                | 568,117  | 632,308                     | 632,308   |
| 48100 - TRF IN DIASTER                                    | 0                      | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>544,511</b>         | <b>568,117</b>   | <b>635,714</b>              | <b>645,121</b>  |
| <b>Total Revenue</b>                                      | <b>552,273</b>         | <b>575,879</b>   | <b>635,714</b>              | <b>645,121</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 212,903                | 254,153  | 241,821                     | 246,677   |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0   |
| 51040 - HOLIDAY PAY                                       | 300                    | 0  | 8,000                       | 0   |
| 51060 - OVERTIME PAY                                      | 57,572                 | 63,811   | 28,000                      | 36,000  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 305                    | 250  | 218                         | 218   |
| 51080 - RETIREMENT  | 46,416                 | 45,132   | 150,913                     | 57,082  |
| 51081 - OPEB LIABILITY                                    | 9,513                  | 9,660  | 9,513                       | 9,513   |
| 51090 - GROUP INSURANCE                                   | 21,353                 | 21,224   | 43,038                      | 94,578  |
| 51100 - FICA/MEDICARE OASDI                               | 12,442                 | 14,137   | 18,499                      | 9,899   |
| 51110 - COMPENSATION INSURANCE                            | 313                    | 2,836  | 2,836                       | 3,715   |
| 51120 - CELL PHONE ALLOW                                  | 1,200                  | 1,920  | 1,920                       | 1,920   |
| 51125 - CLOTHING ALLOWANCE                                | 3,000                  | 3,700  | 3,000                       | 3,700   |
| 51128 - BILINGUAL ALLOWANCE                               | 0                      | 0  | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 564   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>365,317</b>         | <b>416,823</b>   | <b>507,758</b>              | <b>463,866</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520303 - FOOD - INMATE                                    | 28,921                 | 29,171   | 40,000                      | 30,000  |
| 520400 - HOUSEHOLD EXPENSE                                | 6,958                  | 7,842  | 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                 | 984  | 20,000                      | 15,000  |

# 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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                   |                        |  |                             |   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 3,471                  | 4,286  | 7,500                       | 5,000   |
| 521980 - MEDICAL SERVICE - PROF SV                        | 95,498                 | 119,468  | 118,370                     | 101,089   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 26,309                 | 0  | 25,000                      | 0   |
| 524804 - DRUG TESTING SUPPLIES                            | 0                      | 0  | 4,000                       | 0   |
| 525000 - OVERHEAD   | 12,787                 | 17,790   | 17,790                      | 17,790  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 2,309                  | 2,598  | 2,596                       | 2,935   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0  | 0                           | 0   |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 0                      | 0  | 0                           | 0   |
| 527804 - HEATING FUEL/OIL                                 | 0                      | 0  | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>225,696</b>         | <b>183,174</b>   | <b>244,456</b>              | <b>181,014</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>591,013</b>         | <b>599,997</b>   | <b>752,214</b>              | <b>644,880</b>  |
| <b>Net Cost</b>   | <b>38,740</b>          | <b>24,118</b>  | <b>116,500</b>              | <b>(241)</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 checked="" type="checkbox"/> | Estimated <input 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 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                     | 432,534   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                                   |                                    | <b>432,501</b>              | <b>432,534</b>  |
| <b>Total Revenue</b>                                      | <b>129,258</b>         | <b>567,003</b>                             |                                    | <b>682,501</b>              | <b>682,534</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                     | 408,335   |
| <b>Total 58 - TRANSFERS</b>                               | <b>406,322</b>         | <b>0</b>                                   |                                    | <b>406,322</b>              | <b>408,335</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>4,202,238</b>       | <b>0</b>                                   |                                    | <b>406,322</b>              | <b>408,335</b>  |
| <b>Net Cost</b>   | <b>4,072,980</b>       | <b>(567,003)</b>                           |                                    | <b>(276,179)</b>            | <b>(274,199)</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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                             | 165,271                | 186,159   | 100,000                     | 100,000   |
| 44393P - SLESF/JUV SLESF                                  | 0                      | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>165,271</b>         | <b>186,159</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>166,625</b>         | <b>186,434</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                      | 21,664  | 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                      | 38,202  |
| 525000 - OVERHEAD   | 5                      | 260   | 260                         | 260   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 50,000                      | 45,406  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5</b>               | <b>41,929</b>   | <b>261,255</b>              | <b>264,840</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>63,540</b>   | <b>447,255</b>              | <b>450,840</b>  |
| <b>Net Cost</b>   | <b>(166,620)</b>       | <b>(122,894)</b>  | <b>347,255</b>              | <b>350,840</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 2024-25  |
|---|------------------------|---|-----------------------------|--|
|   |                        |   |                             | 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                                 | 267,417                | 123,193   | 132,511                     | 132,511  |
| 44260P - STATE -BOAT PATROL                               | 0                      | 0   | 0                           | 57,426   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>267,417</b>         | <b>123,193</b>  | <b>132,511</b>              | <b>189,937</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>307,344</b>         | <b>162,629</b>  | <b>172,437</b>              | <b>229,863</b>                                 |
| <b>51-SALARIES BENEFITS</b>                               |                        |   |                             |  |
| 51000 - REGULAR WAGES                                     | 0                      | 0   | 0                           | 0  |
| 51020 - OTHER WAGES                                       | 62,152                 | 71,984  | 80,000                      | 80,000   |
| 51060 - OVERTIME PAY                                      | 1,914                  | 1,562   | 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                  | 5,472   | 6,503                       | 6,503  |
| 51110 - COMPENSATION INSURANCE                            | 47                     | 1,069   | 1,069                       | 1,303  |
| 51125 - CLOTHING ALLOWANCE                                | 900                    | 0   | 0                           | 1,050  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>76,692</b>          | <b>83,973</b>   | <b>97,658</b>               | <b>98,942</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520108 - UNIFORMS   | 0                      | 0   | 1,050                       | 0  |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0   | 0                           | 0  |
| 520500 - INSURANCE  | 2,130                  | 2,476   | 2,476                       | 2,476  |
| 520900 - EQUIPMENT MAINTENANCE                            | 20,432                 | 10,570  | 25,000                      | 25,000   |
| 521100 - BADGES   | 0                      | 0   | 1,000                       | 1,000  |
| 521102 - FUEL - VEHICLE                                   | 22,150                 | 16,817  | 35,000                      | 33,926   |
| 521240 - TOOLS & EQUIPMENT                                | 9,773                  | 3,241   | 15,000                      | 15,000   |
| 524207 - STORAGE SPACE RENT                               | 9,600                  | 8,400   | 13,000                      | 13,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 1,970                  | 302   | 9,273                       | 9,273  |
| 525000 - OVERHEAD   | 1,084                  | 881   | 881                         | 881  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 986                    | 1,011   | 1,011                       | 1,074  |
| 527380 - NON EMPLOYEE TRAVEL                              | 0                      | 0   | 0                           | 0  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0   | 1,000                       | 2,286  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 2,000                       | 2,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>68,125</b>          | <b>43,698</b>   | <b>106,691</b>              | <b>105,916</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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 541000 - BOAT   | 0                      | 0  |                                    | 0                           | 0   |
| 541500 - VEHICLE  | 0                      | 0  |                                    | 60,000                      | 72,674  |
| 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>72,674</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>198,118</b>         | <b>127,671</b>                             |                                    | <b>264,349</b>              | <b>277,532</b>  |
| <b>Net Cost</b>   | <b>(109,226)</b>       | <b>(34,958)</b>                            |                                    | <b>91,912</b>               | <b>47,669</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**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>42-FINES PENALTIES</b>                                 |                        |  |                             |                |
| 42040 - OTHER COURT FINES                                 | 43,925                 | 46,706   | 40,000                      | 40,000         |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>43,925</b>          | <b>46,706</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                         | 1,000          |
| 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>1,000</b>   |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |                |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 0                      | 333,412  | 0                           | 0              |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>0</b>               | <b>333,412</b>   | <b>0</b>                    | <b>0</b>       |
| <b>Total Revenue</b>                                      | <b>48,448</b>          | <b>382,894</b>   | <b>40,250</b>               | <b>41,000</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |                |
| 520900 - EQUIPMENT MAINTENANCE                            | 0                      | 0  | 0                           | 0              |
| 521300 - MAINT. BUILDINGS & GROUND                        | 0                      | 0  | 0                           | 268,464        |
| 521900 - PROFESSIONAL SVC                                 | 116,213                | 94,387   | 90,000                      | 150,000        |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 0                      | 0  | 0                           | 10,000         |
| 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>94,387</b>  | <b>90,000</b>               | <b>428,464</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>94,387</b>  | <b>90,000</b>               | <b>428,464</b> |
| <b>Net Cost</b>   | <b>67,765</b>          | <b>(288,507)</b>   | <b>49,750</b>               | <b>387,464</b> |

# ANIMAL CONTROL

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**Fund: 0001 GENERAL**

**Budget Unit: 20428 - ANIMAL CONTROL**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>41-LICENSES PERMITS</b>                                |                        |  |                             |                |
| 41000 - ANIMAL LICENSES                                   | 9,120                  | 11,347   | 10,500                      | 10,500         |
| <b>Total 41 - LICENSES &amp; PERMITS</b>                  | <b>9,120</b>           | <b>11,347</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                  | 3,473  | 2,500                       | 2,500          |
| 45013 - ANIMAL REDEMPTIONS                                | 2,615                  | 1,424  | 2,000                       | 2,000          |
| 45014 - ANIMAL ADOPTIONS                                  | 600                    | 930  | 700                         | 700            |
| 45015 - ANIMAL DISPOSAL                                   | 1,550                  | 1,212  | 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>7,039</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                                       | 2,001                  | 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>2,001</b>           | <b>0</b>   | <b>35,759</b>               | <b>35,759</b>  |
| <b>Total Revenue</b>                                      | <b>24,032</b>          | <b>18,386</b>  | <b>52,459</b>               | <b>52,459</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |                |
| 51000 - REGULAR WAGES                                     | 89,071                 | 133,285  | 166,727                     | 166,727        |
| 51020 - OTHER WAGES                                       | 28,442                 | 19,915   | 25,000                      | 25,000         |
| 51060 - OVERTIME PAY                                      | 3,302                  | 2,489  | 4,000                       | 4,000          |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,124                  | 997  | 555                         | 555            |
| 51080 - RETIREMENT  | 21,811                 | 36,347   | 58,504                      | 58,504         |
| 51081 - OPEB LIABILITY                                    | 4,757                  | 4,830  | 4,757                       | 4,757          |
| 51090 - GROUP INSURANCE                                   | 27,278                 | 35,681   | 56,363                      | 47,062         |
| 51100 - FICA/MEDICARE OASDI                               | 8,908                  | 11,361   | 12,755                      | 12,755         |
| 51110 - COMPENSATION INSURANCE                            | (225)                  | 482  | 482                         | 1,041          |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0              |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 423            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>184,468</b>         | <b>245,387</b>   | <b>329,143</b>              | <b>320,824</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**

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                             |                |
| 520201 - PHONE - LAND LINE (S)                            | 428                    | 385  | 420                         | 420            |
| 520202 - CELL PHONE SERVICE                               | 0                      | 0  | 0                           | 0              |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 1                      | 0  | 200                         | 200            |
| 520220 - PAPER/PAPER SUPPLIES                             | 107                    | 190  | 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                    | 2,570  | 4,000                       | 4,000          |
| 521240 - TOOLS & EQUIPMENT                                | 241                    | 315  | 900                         | 900            |
| 521300 - MAINT. BUILDINGS & GROUND                        | 154                    | 1,667  | 1,500                       | 1,500          |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0              |
| 521750 - FITNESS & WELLNESS                               | 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                  | 9,903  | 5,000                       | 7,500          |
| 524033 - ANIMAL FOOD/LITTER                               | 1,940                  | 2,452  | 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                       | 1,322          |
| 527400 - TRAVEL- IN COUNTY                                | 5,905                  | 4,334  | 7,500                       | 7,500          |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 2,224  | 1,000                       | 1,000          |
| 527802 - ELECTRIC CHARGES                                 | 26,095                 | 40,683   | 40,000                      | 40,000         |
| 527803 - PROPANE/OTHR HEATING FUEL                        | 41                     | 94   | 500                         | 500            |
| 527807 - WATER/SEWER CHARGES                              | 1,487                  | 1,398  | 2,200                       | 2,200          |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>45,923</b>          | <b>72,808</b>  | <b>79,354</b>               | <b>82,092</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>230,391</b>         | <b>318,195</b>   | <b>408,497</b>              | <b>402,916</b> |
| <b>Net Cost</b>   | <b>206,359</b>         | <b>299,809</b>   | <b>356,038</b>              | <b>350,457</b> |

# DISASTER RECOVERY OPERATIONS CENTER

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<br>3 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>4 | 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   | 1,073          |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>   | <b>0</b>  | <b>1,073</b>   |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>0</b>   | <b>0</b>  | <b>1,073</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   | 332            |
| 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>352</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   | 274            |
| 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>274</b>     |
| <b>58-TRANSFERS</b>                                       |                        |  |   |                |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  | 432,501   | 432,534        |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>0</b>   | <b>432,501</b>  | <b>432,534</b> |
| <b>Total Expenditures and Appropriations</b>              | <b>25,608</b>          | <b>282</b>   | <b>433,017</b>  | <b>433,160</b> |
| <b>Net Cost</b>   | <b>25,608</b>          | <b>282</b>   | <b>433,017</b>  | <b>432,087</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                                 |                        |  |                             |   |
| 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                     | 150,000   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>180,000</b>         | <b>0</b>   | <b>180,000</b>              | <b>150,000</b>  |
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |   |
| 45024 - ANIMAL CNTRL FEES & FINES                         | 949                    | 413  | 500                         | 500   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>949</b>             | <b>413</b>   | <b>500</b>                  | <b>500</b>  |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                             |   |
| 46239 - DONATIONS   | 348                    | 7,496  | 32,800                      | 32,800  |
| 46259 - FORFEITED DEPOSIT                                 | 1,450                  | 1,250  | 150                         | 150   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>1,798</b>           | <b>8,746</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>11,698</b>  | <b>213,500</b>              | <b>183,500</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0   |
| 524050 - SPAY/NEUTER REBATE                               | 2,309                  | 4,890  | 50,667                      | 51,778  |
| 524405 - ANIMAL -SPECIAL DEPT EXP                         | 58,570                 | 115,669  | 186,880                     | 153,799   |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>60,879</b>          | <b>120,559</b>   | <b>237,547</b>              | <b>205,577</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>60,879</b>          | <b>120,559</b>   | <b>237,547</b>              | <b>205,577</b>  |
| <b>Net Cost</b>   | <b>(123,250)</b>       | <b>108,861</b>   | <b>24,047</b>               | <b>22,077</b>   |

# HOMELAND SECURITY #3

State Controller Schedule  
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 checked="" type="checkbox"/> | Estimated <input 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                         | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>0</b>                                   |                                    | <b>157</b>                  | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>84,124</b>          | <b>0</b>                                   |                                    | <b>93,226</b>               | <b>93,069</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                           | 232   |
| 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>54,226</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>93,226</b>   |
| <b>Net Cost</b>   | <b>39</b>              | <b>0</b>                                   |                                    | <b>(232)</b>                | <b>157</b>  |

# OFF HIGHWAY VEHICLE GRANT

State Controller Schedule  
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: 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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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>                               |                        |   |                             |  |
| 44109 - STATE-AID OHV (LIC FEES)                          | 48,439                 | 27,382  | 23,000                      | 23,000   |
| 44110 - STATE-OHV GRANT SHERIFF                           | 34,892                 | 20,268  | 28,486                      | 19,628   |
| 44110P - STATE-OHV GRANT SHERIFF                          | 0                      | 25,071  | 0                           | 8,858  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>83,331</b>          | <b>72,721</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>83,331</b>          | <b>72,721</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                 | 26,013  | 70,000                      | 70,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0   | 0                           | 0  |
| 51100 - FICA/MEDICARE OASDI                               | 618                    | 418   | 1,015                       | 1,015  |
| 51110 - COMPENSATION INSURANCE                            | (2)                    | 0   | 2                           | 3  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>41,766</b>          | <b>26,431</b>   | <b>71,017</b>               | <b>71,018</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520900 - EQUIPMENT MAINTENANCE                            | 4,766                  | 3,528   | 14,000                      | 25,002   |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0   | 0                           | 0  |
| 521240 - TOOLS & EQUIPMENT                                | 6,949                  | 3,130   | 17,565                      | 19,699   |
| 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>6,618</b>  | <b>31,527</b>               | <b>44,663</b>                                  |
| <b>54-FIXED ASSETS</b>                                    |                        |   |                             |  |
| 545700 - PATROL EQUIPMENT                                 | 17,266                 | 0   | 11,000                      | 12,205   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>17,266</b>          | <b>0</b>  | <b>11,000</b>               | <b>12,205</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>71,031</b>          | <b>33,049</b>   | <b>113,544</b>              | <b>127,886</b>                                 |
| <b>Net Cost</b>   | <b>(12,300)</b>        | <b>(39,672)</b>   | <b>62,058</b>               | <b>76,400</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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>                               |                        |   |                             |   |
| 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                         | 0   |
| 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>0</b>  |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>7,300</b>  | <b>86,118</b>               | <b>85,769</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                           | 258   |
| 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>26,408</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

State Controller Schedule  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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>(349)</b>           | <b>14,214</b>                              |                                    | <b>90,919</b>               | <b>91,177</b>   |
| <b>Net Cost</b>   | <b>(349)</b>           | <b>6,914</b>                               |                                    | <b>4,801</b>                | <b>5,408</b>  |

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

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

**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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                  | 6,909                                      |                                    | 4,000                       | 4,000   |
| 48001 - TRANSFER-IN1                                      | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>6,466</b>           | <b>6,909</b>                               |                                    | <b>4,000</b>                | <b>4,000</b>  |
| <b>Total Revenue</b>                                      | <b>6,466</b>           | <b>48,909</b>                              |                                    | <b>22,000</b>               | <b>22,000</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520912 - COMMUNICATION EQUIP MAINT                        | 9,983                  | 10,342                                     |                                    | 43,000                      | 67,500  |
| 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>91,634</b>   |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 542203 - REPEATER EQUIP/INSTALL                           | 0                      | 0  |                                    | 35,000                      | 44,226  |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>0</b>                                   |                                    | <b>35,000</b>               | <b>44,226</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>9,824</b>           | <b>10,225</b>                              |                                    | <b>102,134</b>              | <b>135,860</b>  |
| <b>Net Cost</b>   | <b>3,358</b>           | <b>(38,684)</b>                            |                                    | <b>80,134</b>               | <b>113,860</b>  |

# INMATE WELFARE

State Controller Schedule  
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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                           | 1,362                  | 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                 | 41,185  | 30,000                      | 35,000  |
| 46055 - UNCLAIMED FUNDS                                   | 0                      | 0   | 0                           | 0   |
| 46239 - DONATIONS   | 0                      | 0   | 0                           | 0   |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>38,608</b>          | <b>41,185</b>   | <b>30,000</b>               | <b>35,000</b>   |
| <b>48-TRANSFER</b>  |                        |   |                             |   |
| 48000 - TRANSFER-IN                                       | 4,215                  | 1,622   | 2,253                       | 8,676   |
| <b>Total 48 - TRANSFER</b>                                | <b>4,215</b>           | <b>1,622</b>  | <b>2,253</b>                | <b>8,676</b>  |
| <b>Total Revenue</b>                                      | <b>44,185</b>          | <b>44,825</b>   | <b>32,303</b>               | <b>43,726</b>   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 245                    | 221   | 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                    | 674   | 7,500                       | 9,592   |
| 521900 - PROFESSIONAL SVC                                 | 3,193                  | 4,286   | 3,500                       | 4,950   |
| 522950 - EDUCATIONAL MATERIALS                            | 0                      | 0   | 0                           | 0   |
| 523670 - REF MANUAL/LAW, CODE BOOKS                       | 1,152                  | 1,166   | 3,000                       | 3,000   |
| 523711 - SUBSCRIPTIONS                                    | 0                      | 0   | 500                         | 500   |
| 524409 - COMMISSARY EXPENSES                              | 16,137                 | 25,353  | 40,000                      | 40,000  |
| 524430 - CABLE RADIO/TV                                   | 1,014                  | 1,964   | 2,000                       | 3,000   |
| 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>41,673</b>   | <b>90,949</b>               | <b>95,491</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>44,044</b>   | <b>100,949</b>              | <b>105,491</b>  |
| <b>Net Cost</b>   | <b>(9,754)</b>         | <b>(781)</b>  | <b>68,646</b>               | <b>61,765</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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                                    |                             |   |
| 44132 - STATE HOMELAND DEFENSE                            | 3,060                  | 0  |                                    | 93,069                      | 43,505  |
| 44132P - STATE -HOME LAND DEF                             | 0                      | 0  |                                    | 0                           | 46,394  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>3,060</b>           | <b>0</b>                                   |                                    | <b>93,069</b>               | <b>89,899</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>89,899</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>(46,394)</b>   |

# CALIFORNIA METHAMPHETAMINE

State Controller Schedule  
County Budget Act

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                      | 14,000   |
| 520902 - VEHICLE MAINTENANCE                              | 2,500                  | 2,046  | 8,000                       | 8,000  |
| 521102 - FUEL - VEHICLE                                   | 12,864                 | 10,186   | 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                    | 2,203  | 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                       | 6,402  |
| 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>24,488</b>  | <b>52,998</b>               | <b>58,400</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>30,450</b>  | <b>73,288</b>               | <b>78,690</b>                                  |
| <b>Net Cost</b>   | <b>(6,775)</b>         | <b>964</b>   | <b>43,802</b>               | <b>49,204</b>                                  |

# NARCOTICS - ASSET FORFEITURE (FEDERAL)

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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 checked="" type="checkbox"/><br>Estimated <input 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                       | 8,117   |
| 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>59,359</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>59,359</b>   |
| <b>Net Cost</b>   | <b>(14,416)</b>        | <b>4,039</b>   | <b>58,942</b>               | <b>59,059</b>   |

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

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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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                                    |                             |   |
| 44500 - FEDL-LAW ENFORCEMENT                              | 27,550                 | 25,425                                     |                                    | 35,000                      | 28,000  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>27,550</b>          | <b>25,425</b>                              |                                    | <b>35,000</b>               | <b>28,000</b>   |
| <b>48-TRANSFER</b>  |                        |  |                                    |                             |   |
| 48001 - TRANSFER-IN1                                      | 1,243                  | 586  |                                    | 596                         | 0   |
| 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>0</b>  |
| <b>Total Revenue</b>                                      | <b>28,793</b>          | <b>26,011</b>                              |                                    | <b>35,596</b>               | <b>28,000</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                           | 510   |
| 525000 - OVERHEAD   | 596                    | 43   |                                    | 43                          | 43  |
| 526300 - HELICOPTER/AIRCRAFT EXP                          | 27,550                 | 25,425                                     |                                    | 35,000                      | 28,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>28,146</b>          | <b>25,468</b>                              |                                    | <b>35,043</b>               | <b>28,553</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>28,146</b>          | <b>25,468</b>                              |                                    | <b>35,043</b>               | <b>28,553</b>   |
| <b>Net Cost</b>   | <b>(647)</b>           | <b>(543)</b>                               |                                    | <b>(553)</b>                | <b>553</b>  |

# DNA PENALTY (PROP 69)

State Controller Schedule  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>42-FINES PENALTIES</b>                                 |                        |  |                                    |                             |   |
| 42037 - DNA PENALTY (PROP 69)                             | 4,377                  | 0  |                                    | 4,200                       | 2,200   |
| <b>Total 42 - FINES &amp; PENALTIES</b>                   | <b>4,377</b>           | <b>0</b>                                   |                                    | <b>4,200</b>                | <b>2,200</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>2,250</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520900 - EQUIPMENT MAINTENANCE                            | 1,920                  | 1,920                                      |                                    | 26,249                      | 24,241  |
| 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>28,196</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>28,196</b>   |
| <b>Net Cost</b>   | <b>(3,237)</b>         | <b>1,475</b>                               |                                    | <b>25,954</b>               | <b>25,946</b>   |

# CIVIL OPERATIONS

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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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                  | 7,465                                      |                                    | 6,000                       | 7,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>8,203</b>           | <b>7,465</b>                               |                                    | <b>6,000</b>                | <b>7,000</b>  |
| <b>Total Revenue</b>                                      | <b>8,461</b>           | <b>7,835</b>                               |                                    | <b>6,050</b>                | <b>7,050</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0  |                                    | 100                         | 0   |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  |                                    | 300                         | 0   |
| 520233 - PRINTING SVC/CHRG                                | 0                      | 0  |                                    | 100                         | 100   |
| 520250 - COPY MACHINE LEASE                               | 2,000                  | 1,654                                      |                                    | 4,000                       | 2,500   |
| 520411 - ANN SOFTWARE FEE/MAINT                           | 5,000                  | 4,893                                      |                                    | 7,000                       | 5,200   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  |                                    | 3,200                       | 1,100   |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  |                                    | 820                         | 643   |
| 523710 - ANNUAL PUB/REF MANUALS                           | 0                      | 0  |                                    | 0                           | 0   |
| 525000 - OVERHEAD   | (79)                   | 1,951                                      |                                    | 1,951                       | 1,951   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 4,698                                      |                                    | 7,000                       | 5,000   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  |                                    | 0                           | 0   |
| 529851 - COMPUTER HARDWARE/SUPPL                          | 139                    | 0  |                                    | 1,000                       | 500   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>7,060</b>           | <b>13,196</b>                              |                                    | <b>25,471</b>               | <b>16,994</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>7,060</b>           | <b>13,196</b>                              |                                    | <b>25,471</b>               | <b>16,994</b>   |
| <b>Net Cost</b>   | <b>(1,401)</b>         | <b>5,361</b>                               |                                    | <b>19,421</b>               | <b>9,944</b>  |

# JAIL - SUPP. LAW ENFORCEMENT SERVICES FUND

State Controller Schedule  
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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                             | 8,637                  | 9,976   | 4,500                       | 4,500   |
| 44393P - SLESF/JUV SLESF                                  | 0                      | 0   | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>8,637</b>           | <b>9,976</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>8,637</b>           | <b>13,365</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                      | 4,229   | 8,000                       | 10,479  |
| 525000 - OVERHEAD   | 70                     | 336   | 336                         | 336   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>3,070</b>           | <b>7,954</b>  | <b>16,814</b>               | <b>19,293</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>7,954</b>  | <b>16,814</b>               | <b>19,293</b>   |
| <b>Net Cost</b>   | <b>(5,567)</b>         | <b>(5,411)</b>  | <b>12,314</b>               | <b>14,793</b>   |

# STATE ASSET FORFEITURE EDUCATION

State Controller Schedule  
County Budget Act

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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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 Revenue</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                       | 9,473   |
| 525000 - OVERHEAD   | (36)                   | (3)  |                                    | (3)                         | (3)   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5,306</b>           | <b>905</b>                                 |                                    | <b>9,428</b>                | <b>9,470</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>5,306</b>           | <b>905</b>                                 |                                    | <b>9,428</b>                | <b>9,470</b>  |
| <b>Net Cost</b>   | <b>5,306</b>           | <b>905</b>                                 |                                    | <b>9,428</b>                | <b>9,470</b>  |

# STATE CRIMINAL ALIEN ASSISTANCE PROGRAM

State Controller Schedule  
County Budget Act

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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>                               |                        |   |                             |   |
| 520400 - HOUSEHOLD EXPENSE                                | 0                      | 0   | 0                           | 0   |
| 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                       | 7,610   |
| 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>7,626</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>7,626</b>  |
| <b>Net Cost</b>   | <b>(5,525)</b>         | <b>16</b>   | <b>7,657</b>                | <b>7,626</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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                            | (683)                  | 580  |                                    | 580                         | 356   |
| 51125 - CLOTHING ALLOWANCE                                | 0                      | 0  |                                    | 0                           | 0   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(621)</b>           | <b>604</b>                                 |                                    | <b>604</b>                  | <b>380</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520303 - FOOD - INMATE                                    | 0                      | 0  |                                    | 0                           | 0   |
| 520700 - CLOTHING & SUPPL INMATE                          | 0                      | 0  |                                    | 2,902                       | 4,394   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 474                    | 255  |                                    | 255                         | 0   |
| 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>4,394</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(147)</b>           | <b>859</b>                                 |                                    | <b>3,761</b>                | <b>4,774</b>  |
| <b>Net Cost</b>   | <b>(147)</b>           | <b>859</b>                                 |                                    | <b>3,761</b>                | <b>4,774</b>  |

# PUBLIC SAFETY INTEROPERABLE COMM. GRANT

State Controller Schedule  
County Budget Act

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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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                          | 165   |
| 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>679</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>679</b>  |
| <b>Net Cost</b>   | <b>(19)</b>            | <b>(25)</b>                                |                                    | <b>608</b>                  | <b>679</b>  |

# BUFFER/OFFICE OF EMERGENCY SERVICES

State Controller Schedule  
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: 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 checked="" type="checkbox"/><br>Estimated <input 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                                   | 318,326                | 0  | 0                           | 0   |
| 44380P - STATE EMPG/OES                                   | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>318,326</b>         | <b>0</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>328,028</b>         | <b>9,962</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                            | (371)                  | 0  | 0                           | 12  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(371)</b>           | <b>0</b>   | <b>0</b>                    | <b>12</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                           | 10  |
| 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>10</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 checked="" type="checkbox"/><br>Estimated <input 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                           | 360   |
| 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>360</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>395,682</b>         | <b>0</b>   | <b>0</b>                    | <b>382</b>  |
| <b>Net Cost</b>   | <b>67,654</b>          | <b>(9,962)</b>   | <b>0</b>                    | <b>382</b>  |

# OES/ANTI DRUG ABUSE - SHERIFF

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

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

**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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5          |
|---|------------------------|--|-----------------------------|------------|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |            |
| 44263 - STATE-OCJP S.O. DC                                | 0                      | 0  | 0                           | 0          |
| 44263P - STATE- OCJP SO DC                                | 0                      | 0  | 0                           | 0          |
| 44416 - FEDERAL JAG GRANT                                 | 0                      | 0  | 0                           | 0          |
| 44416P - FEDERAL JAG GRANT                                | 0                      | 0  | 0                           | 0          |
| <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                      | 135  | 108                         | 0          |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0                           | 0          |
| 48003 - TRANSFER-IN3                                      | 0                      | 0  | 0                           | 0          |
| 48211 - CONTRI TRANS FR CO GEN                            | 0                      | 0  | 0                           | 0          |
| <b>Total 48 - TRANSFER</b>                                | <b>0</b>               | <b>135</b>   | <b>108</b>                  | <b>0</b>   |
| <b>Total Revenue</b>                                      | <b>0</b>               | <b>135</b>   | <b>108</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                            | 17                     | 4  | 4                           | 4          |
| 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                            | (190)                  | 156  | 154                         | 65         |
| 51120 - CELL PHONE ALLOW                                  | 0                      | 0  | 0                           | 0          |
| 51125 - CLOTHING ALLOWANCE                                | 0                      | 0  | 0                           | 0          |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(173)</b>           | <b>160</b>   | <b>158</b>                  | <b>69</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |            |
| 521102 - FUEL - VEHICLE                                   | 0                      | 0  | 0                           | 0          |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  | 0                           | 153        |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  | 0                           | 0          |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0          |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 126                    | 47   | 47                          | 0          |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  | 0                           | 0          |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>126</b>             | <b>47</b>  | <b>47</b>                   | <b>153</b> |
| <b>58-TRANSFERS</b>                                       |                        |  |                             |            |
| 58000 - TRANSFER-OUT                                      | 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>(47)</b>            | <b>207</b>   | <b>205</b>                  | <b>222</b> |
| <b>Net Cost</b>   | <b>(47)</b>            | <b>72</b>  | <b>97</b>                   | <b>222</b> |

# GRANT - EVERY 15 MINUTES

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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 checked="" type="checkbox"/> | Estimated <input 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                         | 273   |
| 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>215</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>(46)</b>            | <b>(58)</b>                                |                                    | <b>52</b>                   | <b>215</b>  |
| <b>Net Cost</b>   | <b>(46)</b>            | <b>(58)</b>                                |                                    | <b>52</b>                   | <b>215</b>  |

## 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.

# SOCIAL SERVICES

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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   |
| 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                              | 2,046,933              | 2,305,301   | 2,200,000                   | 2,200,000   |
| 44090 - STATE-PUBLIC ASST.PROGRAM                         | 406,754                | 618,583   | 600,000                     | 600,000   |
| 44091 - STATE ARC ASSISTANCE                              | 29,246                 | 12,399  | 2,200,000                   | 2,200,000   |
| 44093 - STATE - CMSP INCENTIVE                            | 0                      | 0   | 600,000                     | 600,000   |
| 44381 - ACCESS TO TECH GRANT                              | 26,258                 | 38,080  | 30,000                      | 30,000  |
| 44400 - FEDL-WELFARE PUB. ADMIN.                          | 1,163,408              | 1,157,457   | 157,462                     | 157,462   |
| 44430 - FEDL-PUBLIC ASST.PROGRAM                          | 843,262                | 776,389   | 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>4,544,261</b>       | <b>4,936,820</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                 | 16,825  | 20,000                      | 20,000  |
| 46210 - REPAYMENT OF AID                                  | 48,768                 | 67,567  | 55,000                      | 55,000  |
| 46251 - REIMBURSEMENTS/REFUNDS                            | 248                    | 13,122  | 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>99,411</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                   | 8,000,000   |
| 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   |

# SOCIAL SERVICES

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**Fund: 0013 DEPT. SOCIAL SERVICES**

**Budget Unit: 70590 - SOCIAL SRVC**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 26 - ADMINISTRATION**

**2024-25**

Adopted by the

Board of

Supervisors

Detail by Revenue Category and  
Expenditure Object

2022-23

2023-24  
Actual

2024-25

Estimated

Recommended

1

2

3

4

5

**48-TRANSFER (continued)**

|                            |                   |                  |                   |                   |
|----------------------------|-------------------|------------------|-------------------|-------------------|
| <b>Total 48 - TRANSFER</b> | <b>18,000,000</b> | <b>3,000,000</b> | <b>3,570,000</b>  | <b>8,570,000</b>  |
| <b>Total Revenue</b>       | <b>22,775,308</b> | <b>8,036,231</b> | <b>11,437,962</b> | <b>16,437,962</b> |

**51-SALARIES BENEFITS**

|   |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|
| 51000 - REGULAR WAGES                     | 1,740,027        | 1,803,973        | 2,169,524        | 2,819,886        |
| 51020 - OTHER WAGES                       | 47,044           | 40,306           | 140,950          | 140,950          |
| 51060 - OVERTIME PAY                      | 40,704           | 61,976           | 65,000           | 65,000           |
| 51070 - UNEMPLOYMENT INSURANCE            | 14,487           | 12,587           | 10,913           | 10,913           |
| 51080 - RETIREMENT                        | 518,284          | 545,595          | 761,286          | 989,498          |
| 51081 - OPEB LIABILITY                    | 97,503           | 99,010           | 97,503           | 97,503           |
| 51090 - GROUP INSURANCE                   | 328,424          | 366,153          | 460,394          | 981,302          |
| 51100 - FICA/MEDICARE OASDI               | 139,851          | 148,567          | 165,969          | 215,721          |
| 51110 - COMPENSATION INSURANCE            | 36,844           | 82,692           | 82,692           | 75,606           |
| 51120 - CELL PHONE ALLOW                  | 11,000           | 12,950           | 9,600            | 9,600            |
| 51128 - BILINGUAL ALLOWANCE               | 2,118            | 1,680            | 1,680            | 1,680            |
| 51150 - LIFE INSURANCE                    | 334              | 306              | 334              | 5,776            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b> | <b>2,976,620</b> | <b>3,175,795</b> | <b>3,965,845</b> | <b>5,413,435</b> |

**52-SERVICES SUPPLIES**

|                                    |        |        |         |         |
|------------------------------------|--------|--------|---------|---------|
| 520201 - PHONE - LAND LINE (S)     | 3,787  | 5,206  | 10,000  | 10,000  |
| 520202 - CELL PHONE SERVICE        | 456    | 456    | 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 | 33,733 | 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  | 6,976  | 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 | 11,622 | 50,000  | 50,000  |
| 520907 - EQUIP. MAINT.CONTRACT     | 5,929  | 8,612  | 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       |

# SOCIAL SERVICES

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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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |  |   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  | 0  | 0   |
| 521800 - OFFICE EXPENSE                                   | 18,743                 | 20,813                                     | 34,000   | 34,000  |
| 521801 - Office Water                                     | 0                      | 0  | 0  | 0   |
| 521832 - PAMPHLETS  | 0                      | 0  | 0  | 0   |
| 521900 - PROFESSIONAL SVC                                 | 719,876                | 1,964,424                                  | 2,500,000                                      | 2,500,000   |
| 521986 - SECURITY   | 19,177                 | 20,624                                     | 21,700   | 21,700  |
| 523000 - PROMOTIONAL MATERIAL                             | 0                      | 0  | 0  | 0   |
| 523500 - CHILDRENS FAIR EXP                               | 0                      | 0  | 0  | 0   |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 2,372                  | 2,748                                      | 3,000  | 3,000   |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0  | 0  | 0   |
| 524130 - AIR TRAVEL NON-EMPLOYEE                          | 699                    | 0  | 2,500  | 2,500   |
| 524170 - GRANT  | 735                    | 1,640                                      | 3,500  | 3,500   |
| 524207 - STORAGE SPACE RENT                               | 2,436                  | 2,639                                      | 3,000  | 3,000   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                       | 2,855                  | 4,328                                      | 40,000   | 40,000  |
| 524410 - NON-EMPLOYEE INCENTIVE                           | 0                      | 0  | 0  | 0   |
| 524900 - AMMUNITION/TACTICAL SUPP                         | 0                      | 0  | 500  | 500   |
| 525000 - OVERHEAD   | 542,793                | 711,305                                    | 711,305  | 711,305   |
| 525080 - CAPIT EXPENSES- STATE                            | 79,322                 | 93,583                                     | 90,000   | 90,000  |
| 525100 - ANCILLARY, ETC SP DEPT                           | 210                    | 912  | 20,000   | 20,000  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 82,264                 | 36,628                                     | 36,628   | 40,589  |
| 525130 - AFDC CHILDCARE                                   | 129,479                | 131,137                                    | 234,000  | 234,000   |
| 525200 - DATA PROCESSING FEES                             | 536                    | 597  | 3,000  | 3,000   |
| 526900 - CONTRACTS  | 341,257                | 344,224                                    | 420,000  | 420,000   |
| 527000 - TRAINING   | 8,534                  | 15,499                                     | 70,000   | 70,000  |
| 527400 - TRAVEL- IN COUNTY                                | 6,895                  | 9,280                                      | 20,000   | 20,000  |
| 527402 - BUS PASSES-NON EMPLOYEE                          | 0                      | 0  | 12,000   | 12,000  |
| 527410 - CLIENT SERVICE EXP                               | 9,752                  | 6,336                                      | 12,000   | 12,000  |
| 527411 - FOSTER CARE - COUNTY ONLY FUN                    | 50,453                 | 54,268                                     | 150,000  | 150,000   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 23,825                 | 31,205                                     | 75,000   | 75,000  |
| 527510 - TRAVEL-CHILD VISITS                              | 0                      | 0  | 0  | 0   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0  | 0  | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  | 0  | 0   |
| 529370 - INTEREST EXPENSE LEASE                           | 0                      | 0  | 0  | 0   |
| 52970 - PRINCIPAL LEASE                                   | 0                      | 0  | 0  | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>2,171,951</b>       | <b>3,590,923</b>                           | <b>4,877,295</b>                               | <b>4,881,256</b>  |
| <b>53-OTHER CHARGES</b>                                   |                        |  |  |   |
| 530140 - EMERGENT COSTS-CLIENT SVC                        | 0                      | 0  | 0  | 0   |
| 530700 - SUPPORT CARE AFDC FG/U                           | 1,409,585              | 1,187,627                                  | 1,800,000                                      | 1,800,000   |
| 530900 - SPRT CARE AFDC/FC/AAP/KN                         | 1,955,525              | 2,199,809                                  | 3,200,000                                      | 3,200,000   |
| 531300 - GENERAL RELIEF                                   | 19,819                 | 8,238                                      | 120,000  | 120,000   |
| 531400 - EMERGENT SHELTER                                 | 0                      | 0  | 24,000   | 24,000  |
| 532300 - CLIENT TRANSPORT                                 | 0                      | 0  | 0  | 0   |

# SOCIAL SERVICES

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**Fund: 0013 DEPT. SOCIAL SERVICES**

**Budget Unit: 70590 - SOCIAL SRVC**

**Function: 05 - PUBLIC ASSISTANCE**

**Activity: 26 - ADMINISTRATION**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 5                 |
|---|------------------------|---|-----------------------------|-------------------|
| <b>53-OTHER CHARGES (continued)</b>                       |                        |   |                             |                   |
| 532305 - TOP REFUNDS                                      | 1,657                  | 4,830   | 12,000                      | 12,000            |
| 532600 - ILP PROGRAM                                      | 3,934                  | 12,716  | 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>4,106,110</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                         | 17,574                 | 17,701  | 18,000                      | 18,000            |
| <b>Total 58 - TRANSFERS</b>                               | <b>118,374</b>         | <b>84,901</b>   | <b>148,800</b>              | <b>148,800</b>    |
| <b>Total Expenditures and Appropriations</b>              | <b>9,320,462</b>       | <b>10,957,729</b>   | <b>15,027,940</b>           | <b>16,479,491</b> |
| <b>Net Cost</b>   | <b>(13,454,846)</b>    | <b>2,921,498</b>  | <b>3,589,978</b>            | <b>41,529</b>     |

# REALIGNMENT

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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 checked="" type="checkbox"/> | Estimated <input 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              | 2,514,427                                  |                                    | 1,500,000                   | 1,500,000   |
| 48725 - TRN-SS ADULT FOSTER CARE                          | 286,131                | 285,058                                    |                                    | 300,000                     | 300,000   |
| 48780 - TRN-SS CAL WORKS MOE                              | 350,010                | 447,532                                    |                                    | 400,000                     | 400,000   |
| 48782 - TRN-FAMILY SPT SUBACT                             | 422,117                | 596,391                                    |                                    | 500,000                     | 500,000   |
| <b>Total 48 - TRANSFER</b>                                | <b>2,519,806</b>       | <b>3,843,408</b>                           |                                    | <b>2,700,000</b>            | <b>2,700,000</b>  |
| <b>Total Revenue</b>                                      | <b>2,945,022</b>       | <b>4,134,560</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                   | 7,000,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>14,000,000</b>      | <b>2,000,000</b>                           |                                    | <b>4,000,000</b>            | <b>7,000,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>14,000,116</b>      | <b>1,999,858</b>                           |                                    | <b>4,000,000</b>            | <b>7,000,000</b>  |
| <b>Net Cost</b>   | <b>11,055,094</b>      | <b>(2,134,702)</b>                         |                                    | <b>870,000</b>              | <b>3,870,000</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                           | 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              | 3,088,481   | 2,500,000                   | 2,500,000                                      |
| <b>Total 48 - TRANSFER</b>                                | <b>2,026,544</b>       | <b>3,088,481</b>  | <b>2,500,000</b>            | <b>2,500,000</b>                               |
| <b>Total Revenue</b>                                      | <b>2,233,198</b>       | <b>3,336,964</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                   | 4,000,000                                      |
| <b>Total 58 - TRANSFERS</b>                               | <b>4,000,000</b>       | <b>1,000,000</b>  | <b>2,000,000</b>            | <b>4,000,000</b>                               |
| <b>Total Expenditures and Appropriations</b>              | <b>4,000,000</b>       | <b>1,000,000</b>  | <b>2,000,000</b>            | <b>4,000,000</b>                               |
| <b>Net Cost</b>   | <b>1,766,802</b>       | <b>(2,336,964)</b>  | <b>(720,000)</b>            | <b>1,280,000</b>                               |

**Fund: 0001 GENERAL**

**Budget Unit: 20430 - PUBLIC GUARDIAN**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 21 - OTHER 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5              |
|---|------------------------|--|-----------------------------|----------------|
| <b>45-CHARGES FOR SERVICES</b>                            |                        |  |                             |                |
| 45022 - REP PAYEE FEES                                    | 0                      | 0  | 0                           | 0              |
| 45370 - CONSERVATOR 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>                                   |                        |  |                             |                |
| 46253 - REIMB - CO DISASTR RESPON                         | 14                     | 0  | 0                           | 0              |
| <b>Total 46 - OTHER REVENUE</b>                           | <b>14</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>14</b>              | <b>0</b>   | <b>0</b>                    | <b>0</b>       |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |                |
| 51000 - REGULAR WAGES                                     | 74,082                 | 78,229   | 78,229                      | 82,140         |
| 51020 - OTHER WAGES                                       | 0                      | 10,473   | 0                           | 0              |
| 51060 - OVERTIME PAY                                      | 0                      | 405  | 0                           | 0              |
| 51070 - UNEMPLOYMENT INSURANCE                            | 54                     | 51   | 62                          | 62             |
| 51080 - RETIREMENT  | 24,661                 | 21,953   | 27,450                      | 28,823         |
| 51081 - OPEB LIABILITY                                    | 3,567                  | 3,622  | 3,567                       | 3,567          |
| 51090 - GROUP INSURANCE                                   | 24,462                 | 30,257   | 20,125                      | 33,697         |
| 51100 - FICA/MEDICARE OASDI                               | 5,062                  | 6,483  | 5,985                       | 6,284          |
| 51110 - COMPENSATION INSURANCE                            | (1,541)                | 337  | 337                         | 698            |
| 51150 - LIFE INSURANCE                                    | 0                      | 0  | 0                           | 141            |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>130,347</b>         | <b>151,810</b>   | <b>135,755</b>              | <b>155,412</b> |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |                |
| 520201 - PHONE - LAND LINE (S)                            | 220                    | 219  | 720                         | 720            |
| 520209 - PHONE REPAIRS/INSTALL                            | 0                      | 0  | 0                           | 0              |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 25                     | 0  | 250                         | 250            |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 140                    | 152  | 200                         | 200            |
| 520230 - COPY CHARGES                                     | 0                      | 0  | 0                           | 0              |
| 520261 - PRE-PRINTED FORMS                                | 0                      | 351  | 500                         | 500            |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0              |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0  | 0                           | 0              |
| 520902 - VEHICLE MAINTENANCE                              | 0                      | 0  | 0                           | 0              |
| 521230 - OFFICE FURNITURE/EQUIP                           | 0                      | 0  | 0                           | 0              |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 2,050                  | 2,050  | 4,000                       | 4,000          |
| 521800 - OFFICE EXPENSE                                   | 0                      | 464  | 500                         | 500            |
| 521900 - PROFESSIONAL SVC                                 | 991                    | 1,500  | 1,500                       | 1,500          |
| 521986 - SECURITY   | 637                    | 684  | 720                         | 720            |
| 523710 - ANNUAL PUB/REF MANUALS                           | 404                    | 72   | 200                         | 200            |
| 525000 - OVERHEAD   | 0                      | 0  | 0                           | 0              |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 410                    | 530  | 530                         | 832            |
| 527000 - TRAINING   | 0                      | 455  | 500                         | 500            |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  | 0                           | 0              |

**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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 213                    | 208  |                                    | 2,000                       | 2,000   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>5,090</b>           | <b>6,685</b>                               |                                    | <b>11,620</b>               | <b>11,922</b>   |
| <b>Total Expenditures and Appropriations</b>              | <b>135,437</b>         | <b>158,495</b>                             |                                    | <b>147,375</b>              | <b>167,334</b>  |
| <b>Net Cost</b>   | <b>135,423</b>         | <b>158,495</b>                             |                                    | <b>147,375</b>              | <b>167,334</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                           | 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                             | 2,335                  | 2,634   | 2,500                       | 2,500   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>2,335</b>           | <b>2,634</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                               | 17,574                 | 17,701  | 20,000                      | 20,000  |
| <b>Total 48 - TRANSFER</b>                                | <b>17,574</b>          | <b>17,701</b>   | <b>20,000</b>               | <b>20,000</b>   |
| <b>Total Revenue</b>                                      | <b>53,555</b>          | <b>45,478</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                    | 1,150   | 3,300                       | 3,300   |
| 523500 - CHILDRENS FAIR EXP                               | 6,356                  | 9,265   | 8,500                       | 8,500   |
| 523501 - CHILD ABUSE AWARENESS MO                         | 106                    | 2,387   | 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                 | 26,372  | 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>48,413</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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>53-OTHER CHARGES</b>                                   |                        |  |                                    |                             |   |
| 532000 - CONTRIB TO OTHER AGENCY                          | 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>35,973</b>          | <b>48,413</b>                              |                                    | <b>55,746</b>               | <b>55,746</b>   |
| <b>Net Cost</b>   | <b>(17,582)</b>        | <b>2,935</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 checked="" type="checkbox"/> | Estimated <input 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 2024-25<br>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                 | 104,501  | 45,000                      | 45,000  |
| 45005 - SB 2557 COLLECTION CHARGE                         | 46,492                 | 46,532   | 40,000                      | 40,000  |
| 45006 - 5% SUPP. ADMIN. FEE                               | 46,422                 | 24,525   | 25,000                      | 25,000  |
| 45007 - TREAS \$20 DEL COST                               | 42,845                 | 63,900   | 49,000                      | 49,000  |
| 45008 - SPEC. ASSMT.HANDLING CHG                          | 6,098                  | 5,994  | 7,000                       | 7,000   |
| 45010 - ASSM-TAX COLLECTOR FEES                           | 17,497                 | 34,238   | 20,000                      | 20,000  |
| 45011 - TBID - TREAS 2% OF 2%                             | 4,196                  | 4,895  | 3,000                       | 3,000   |
| 45027 - COMPREHENSIVE COLL FEE                            | 24,298                 | 15,775   | 15,000                      | 15,000  |
| 45028 - RETURN CHECK FEES                                 | 2,217                  | 800  | 700                         | 700   |
| 45091 - TREAS. COLLECTION FEES                            | 7,474                  | 2,899  | 7,000                       | 7,000   |
| 45770 - PASSPORT FEES                                     | 10,535                 | 8,290  | 7,500                       | 7,500   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>380,826</b>         | <b>388,349</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 RESPON                         | 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                                       | 8,572                  | 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>8,572</b>           | <b>6,000</b>   | <b>14,468</b>               | <b>14,468</b>   |
| <b>Total Revenue</b>                                      | <b>392,044</b>         | <b>394,592</b>   | <b>369,868</b>              | <b>369,868</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 317,668                | 345,787  | 362,781                     | 359,820   |
| 51020 - OTHER WAGES                                       | 9,110                  | 11,705   | 20,000                      | 20,000  |
| 51060 - OVERTIME PAY                                      | 0                      | 132  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 537                    | 434  | 382                         | 382   |
| 51080 - RETIREMENT  | 89,385                 | 96,096   | 127,300                     | 126,261   |
| 51081 - OPEB LIABILITY                                    | 11,890                 | 12,074   | 11,890                      | 11,890  |
| 51090 - GROUP INSURANCE                                   | 77,292                 | 81,561   | 72,029                      | 134,268   |
| 51100 - FICA/MEDICARE OASDI                               | 23,054                 | 26,228   | 27,753                      | 27,526  |
| 51110 - COMPENSATION INSURANCE                            | 27,514                 | 2,004  | 2,004                       | 3,733   |
| 51150 - LIFE INSURANCE                                    | 334                    | 334  | 334                         | 704   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>556,784</b>         | <b>576,355</b>   | <b>624,473</b>              | <b>684,584</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 317                    | 285  | 500                         | 500   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 19,707                 | 10,362   | 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 520213 - MAILERS/COSTS COLLECTIONS                        | 1,180                  | 2,688                                      |                                    | 4,000                       | 4,000   |
| 520214 - TAX BILL COSTS                                   | 6,175                  | 15,942                                     |                                    | 10,000                      | 10,000  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  |                                    | 0                           | 0   |
| 520221 - ENVELOPES  | 0                      | 0  |                                    | 0                           | 0   |
| 520225 - PO BOX RENT/ANNUAL FEES                          | 0                      | 0  |                                    | 0                           | 0   |
| 520250 - COPY MACHINE LEASE                               | 2,112                  | 199  |                                    | 3,000                       | 3,000   |
| 520261 - PRE-PRINTED FORMS                                | 0                      | 0  |                                    | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  |                                    | 0                           | 0   |
| 520901 - OFFICE EQUIP MAINTENANCE                         | 0                      | 0  |                                    | 1,000                       | 1,000   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 400                    | 450  |                                    | 500                         | 500   |
| 521750 - FITNESS & WELLNESS                               | 0                      | 0  |                                    | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 4,372                  | 4,514                                      |                                    | 6,000                       | 6,000   |
| 521801 - Office Water                                     | 0                      | 0  |                                    | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 62,081                 | 54,909                                     |                                    | 55,000                      | 55,000  |
| 523700 - PUBLICATIONS-LEGAL NOTICE                        | 0                      | 0  |                                    | 1,000                       | 1,000   |
| 524705 - BANK FEES/COSTS                                  | 30,357                 | 22,341                                     |                                    | 43,000                      | 43,000  |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 4,075                  | 4,517                                      |                                    | 4,517                       | 5,146   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  |                                    | 300                         | 300   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 1,361                  | 712  |                                    | 7,000                       | 7,000   |
| 529500 - COMPUTER   | 0                      | 0  |                                    | 7,000                       | 7,000   |
| 540412 - SOFTWARE   | 0                      | 0  |                                    | 64,000                      | 64,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>132,137</b>         | <b>116,919</b>                             |                                    | <b>226,817</b>              | <b>227,446</b>  |
| <b>54-FIXED ASSETS</b>                                    |                        |  |                                    |                             |   |
| 540412 - SOFTWARE   | 0                      | 11,181                                     |                                    | 0                           | 0   |
| <b>Total 54 - FIXED ASSETS</b>                            | <b>0</b>               | <b>11,181</b>                              |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>688,921</b>         | <b>704,455</b>                             |                                    | <b>851,290</b>              | <b>912,030</b>  |
| <b>Net Cost</b>   | <b>296,877</b>         | <b>309,863</b>                             |                                    | <b>481,422</b>              | <b>542,162</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                                    |                                    | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                     | 1,692,975   |
| 48002 - TRANSFER-IN2                                      | 966,197                | 1,566,197                                  |                                    | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>966,197</b>         | <b>1,566,197</b>                           |                                    | <b>1,165,166</b>            | <b>1,892,975</b>  |
| <b>Total Revenue</b>                                      | <b>994,602</b>         | <b>1,566,197</b>                           |                                    | <b>1,165,166</b>            | <b>1,892,975</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>(396,265)</b>                           |                                    | <b>0</b>                    | <b>(727,809)</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 checked="" type="checkbox"/> | Estimated <input 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                      | 600,000                                    |                                    | 0                           | 0   |
| 583180 - CONTRIB TRANS DEBT SVC                           | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>0</b>               | <b>600,000</b>                             |                                    | <b>200,000</b>              | <b>200,000</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>691</b>             | <b>598,831</b>                             |                                    | <b>198,831</b>              | <b>198,831</b>  |
| <b>Net Cost</b>   | <b>(218,512)</b>       | <b>395,904</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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 525740 - FIRE PREVENT -TITLE III                          | 0                      | 0  |                                    | 0                           | 0   |
| 525764 - CONSRVTN PROJ--SRR BUTTES                        | 0                      | 0  |                                    | 0                           | 0   |
| 525880 - ALMANOR WTRSHD ADVIS                             | 0                      | 0  |                                    | 0                           | 0   |
| 528483 - CLSROOM/LOCHERMN TITL III                        | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</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   |
| 585576 - CONTRIB TO PUBLIC WRKS                           | 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>  |

# 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**

2024-25

Adopted by the  
Board of  
Supervisors

| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23     | 2023-24  | 2024-25          | 5        |
|---|-------------|--|------------------|----------|
|   | Actual<br>2 | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | Recommended<br>4 |          |
| <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

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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 checked="" type="checkbox"/> | Estimated <input 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

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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 checked="" type="checkbox"/> | Estimated <input 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

State Controller Schedule  
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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 checked="" type="checkbox"/> Estimated <input type="checkbox"/> |  | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|-----------------------------|---|
|   |                        | 3  |  |                             |   |
| <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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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>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>  |

# INTENS DRUG SUP

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**Fund: 0001 GENERAL**

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

**Function: 02 - PUBLIC PROTECTION**

**Activity: 19 - DETENTION & CORRECTION**

**2024-25**

Adopted by the  
Board of  
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| Detail by Revenue Category and<br>Expenditure Object<br>1 | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 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                           | 30        |
| 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>30</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>30</b> |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>   | <b>0</b>                    | <b>30</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**

| 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                                    |                             |   |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0  |                                    | 0                           | 0   |
| 44408P - FEDERAL STIMULUS                                 | 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>                               |                        |  |                                    |                             |   |
| 51020 - OTHER WAGES                                       | 0                      | 0  |                                    | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0  |                                    | 0                           | 0   |
| 51080 - RETIREMENT  | 0                      | 0  |                                    | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  |                                    | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  |                                    | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0  |                                    | 0                           | 2,362   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>2,362</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 520410 - SOFTWARE LICENSE                                 | 0                      | 0  |                                    | 0                           | 0   |
| 521231 - COMPUTERS<1500.00                                | 0                      | 0  |                                    | 0                           | 0   |
| 521900 - PROFESSIONAL SVC                                 | 0                      | 0  |                                    | 0                           | 0   |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  |                                    | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  |                                    | 0                           | 0   |
| <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>2,362</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>0</b>                                   |                                    | <b>0</b>                    | <b>2,362</b>  |

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

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

**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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>Recommended<br>4 | 5        |
|---|------------------------|---|-----------------------------|----------|
| <b>44-STATE FEDERAL AID</b>                               |                        |   |                             |          |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 0                      | 0   | 0                           | 0        |
| 44408P - FEDERAL STIMULUS                                 | 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>                               |                        |   |                             |          |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0   | 0                           | 0        |
| 525000 - OVERHEAD   | 0                      | 0   | 0                           | 0        |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0   | 0                           | 0        |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0   | 0                           | 0        |
| 527503 - TRAVEL - NEW EMP TRAINING                        | 0                      | 0   | 0                           | 0        |
| <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> |

# PROB-CRT DRUG

State Controller Schedule  
County Budget Act

**Plumas County**  
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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<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-----------------------------|---|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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/DACFI

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**Fund: 0047 PLAN - DWR DACFI**

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

**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 checked="" type="checkbox"/> | Estimated <input 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                                    |                             |   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  |                                    | 0                           | 0   |
| 528402 - PROP 1B CONTINGENCY                              | 0                      | 0  |                                    | 0                           | 0   |
| 528403 - VEH REPLACEMENT CONTING                          | 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>  |

# HEALTH DEPARTMENT

State Controller Schedule  
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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 checked="" type="checkbox"/> | Estimated <input 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

State Controller Schedule  
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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>2024-25<br>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|------------------------------------|-------------------------|--|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                         |  |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                                    |                         |  |
| 44292 - STATE - LITERACY 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>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>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  |
| 51070 - UNEMPLOYMENT INSURANCE                            | 19                     | 15   |                                    | 888                     | 888  |
| 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>19</b>              | <b>15</b>                                  |                                    | <b>888</b>              | <b>888</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  |
| 520220 - PAPER/PAPER SUPPLIES                             | 0                      | 0  |                                    | 0                       | 0  |
| 520226 - TONER/COPY MACH SUPPL                            | 0                      | 0  |                                    | 0                       | 0  |
| 520300 - FOOD   | 0                      | 0  |                                    | 0                       | 0  |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  |                                    | 0                       | 0  |
| 521800 - OFFICE EXPENSE                                   | 0                      | 0  |                                    | 0                       | 0  |
| 524510 - BOOK(S) - SP DEPT EXP                            | 0                      | 0  |                                    | 0                       | 0  |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                       | 0  |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  |                                    | 0                       | 0  |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  |                                    | 0                       | 0  |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  |                                    | 0                       | 0  |
| <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>19</b>              | <b>15</b>                                  |                                    | <b>888</b>              | <b>888</b>                                     |
| <b>Net Cost</b>   | <b>19</b>              | <b>15</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 checked="" type="checkbox"/> | Estimated <input 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 RESPON                         | 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

State Controller Schedule  
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: 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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> |  | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|-----------------------------|---|
|   |                        | 3  |  |                             |   |
| <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

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
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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**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5        |
|---|------------------------|--|-----------------------------|----------|
| <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

State Controller Schedule  
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 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 checked="" type="checkbox"/> | Estimated <input 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   |
| 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>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 4

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
Governmental Funds  
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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 checked="" type="checkbox"/> | Estimated <input 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 Schedule  
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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> |  | 2024-25<br>Recommended<br>4 | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|-----------------------------|---|
|   |                        | 3  |  |                             |   |
| <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 Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input 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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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>                                 |                        |  |                             |  |
| 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>                                       |

# RE-ENTRY PROGRAM

State Controller Schedule  
County Budget Act

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

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

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

2024-25

Adopted by the

Board of

Supervisors

5

Detail by Revenue Category and  
Expenditure Object

2022-23

Actual

2

2023-24

Actual

Estimated

3

2024-25

Recommended

4

1

**44-STATE FEDERAL AID**

44027 - STATE GRANT

50,000

0

0

0

44290 - STATE-OTHER

0

384,877

0

0

**Total 44 - STATE & FEDERAL AID**

50,000

384,877

0

0

**45-CHARGES FOR SERVICES**

45028 - RETURN CHECK FEES

0

0

0

0

**Total 45 - CHARGES FOR SERVICES**

0

0

0

0

**46-OTHER REVENUE**

46070 - CNTRB FR OTHR AGENCY

0

0

0

0

**Total 46 - OTHER REVENUE**

0

0

0

0

**48-TRANSFER**

48000 - TRANSFER-IN

0

0

0

0

48001 - TRANSFER-IN1

0

0

0

0

**Total 48 - TRANSFER**

0

0

0

0

**Total Revenue**

50,000

384,877

0

0

**51-SALARIES BENEFITS**

51000 - REGULAR WAGES

0

0

0

0

51020 - OTHER WAGES

0

0

0

0

51060 - OVERTIME PAY

12,193

12,668

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

969

0

0

51110 - COMPENSATION INSURANCE

0

0

0

0

**Total 51 - SALARIES & BENEFITS**

19,703

19,905

0

0

**52-SERVICES SUPPLIES**

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

**Total 52 - SERVICES & SUPPLIES**

0

7,956

0

0

**58-TRANSFERS**

58000 - TRANSFER-OUT

0

0

0

0

**Total 58 - TRANSFERS**

0

0

0

0

**Total Expenditures and Appropriations**

19,703

27,861

0

0

**Net Cost**

(30,297)

(357,016)

0

0

# DA-AUTO & WC FRAUD

State Controller Schedule  
County Budget Act

**Plumas County**  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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   |
| 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   |
| <b>Total 51 - SALARIES &amp; BENEFITS</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   |
| 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>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>  |

# DA-JAG GRANT DEPT

State Controller Schedule  
County Budget Act

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

**Budget Unit: 70305 - DA-JAG GRANT DEPT**

**Function: 02 - PUBLIC PROTECTION**

**Activity: 17 - JUDICIAL**

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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/><br>3 | 2024-25<br>Recommended<br>4 | 5        |
|---|------------------------|--|-----------------------------|----------|
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                             |          |
| 44408 - FEDERAL STIMULUS (ARRA)                           | 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        |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0        |
| 51070 - UNEMPLOYMENT INSURANCE                            | 0                      | 0  | 0                           | 0        |
| 51080 - RETIREMENT  | 0                      | 0  | 0                           | 0        |
| 51090 - GROUP INSURANCE                                   | 0                      | 0  | 0                           | 0        |
| 51100 - FICA/MEDICARE OASDI                               | 0                      | 0  | 0                           | 0        |
| 51110 - COMPENSATION INSURANCE                            | 0                      | 0  | 0                           | 0        |
| <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        |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 0                      | 0  | 0                           | 0        |
| <b>Total 52 - SERVICES &amp; SUPPLIES</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        |
| 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>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> |

# DA/VERTICAL PROSECUTION

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>44-STATE FEDERAL AID</b>                               |                        |  |                                    |                             |   |
| 44268 - D.A. SRVP GRANT                                   | 0                      | 0  |                                    | 0                           | 0   |
| 44268P - ST- CAL EMA VB                                   | 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   |
| 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>                               |                        |  |                                    |                             |   |
| 525000 - OVERHEAD   | 0                      | 0  |                                    | 0                           | 0   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 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>  |

# ALTERNATIVE SENTENCING PROGRAM

State Controller Schedule  
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**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input 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   |
| 44290 - STATE-OTHER                                       | 15,331                 | 7,816  | 0                           | 0   |
| 44290P - STATE OTHER                                      | 435,606                | 8,337  | 0                           | 0   |
| 44291 - STATE-OCJP D.A. DC                                | 0                      | 0  | 0                           | 0   |
| 44293 - STATE-E.BYRNE MM JAG BSCC                         | 0                      | 0  | 0                           | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                 | <b>450,937</b>         | <b>16,153</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                                      | 17,283                 | 22,987   | 0                           | 0   |
| 48002 - TRANSFER-IN2                                      | 0                      | 0  | 0                           | 0   |
| 48003 - TRANSFER-IN3                                      | 0                      | 0  | 0                           | 0   |
| 48079 - TRN-CCPIF AB109                                   | 169,239                | 278,207  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                                | <b>186,522</b>         | <b>301,194</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Total Revenue</b>                                      | <b>637,459</b>         | <b>317,347</b>   | <b>0</b>                    | <b>0</b>  |
| <b>51-SALARIES BENEFITS</b>                               |                        |  |                             |   |
| 51000 - REGULAR WAGES                                     | 159,100                | 169,627  | 0                           | 0   |
| 51020 - OTHER WAGES                                       | 0                      | 0  | 0                           | 0   |
| 51040 - HOLIDAY PAY                                       | 0                      | 0  | 0                           | 0   |
| 51060 - OVERTIME PAY                                      | 106                    | 2,296  | 0                           | 0   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 1,908                  | 630  | 0                           | 0   |
| 51080 - RETIREMENT  | 40,239                 | 40,864   | 0                           | 0   |
| 51081 - OPEB LIABILITY                                    | 7,135                  | 7,245  | 0                           | 0   |
| 51090 - GROUP INSURANCE                                   | 13,367                 | 9,628  | 0                           | 0   |
| 51100 - FICA/MEDICARE OASDI                               | 12,611                 | 14,235   | 0                           | 0   |
| 51110 - COMPENSATION INSURANCE                            | (72)                   | 1,991  | 0                           | 0   |
| 51120 - CELL PHONE ALLOW                                  | 1,560                  | 1,685  | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>235,954</b>         | <b>248,201</b>   | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |  |                             |   |
| 520201 - PHONE - LAND LINE (S)                            | 286                    | 218  | 0                           | 0   |
| 520204 - INTERNET SEARCH ENGINE                           | 8,559                  | 7,842  | 0                           | 0   |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 0                      | 0  | 0                           | 0   |
| 520300 - FOOD   | 0                      | 0  | 0                           | 0   |
| 520407 - REFUSE DISPOSAL                                  | 0                      | 0  | 0                           | 0   |
| 520419 - COVID PPE & CLEANING COST                        | 0                      | 0  | 0                           | 0   |
| 521102 - FUEL - VEHICLE                                   | 230                    | 40   | 0                           | 0   |
| 521230 - OFFICE FURNITURE/EQUIP                           | 5,000                  | 0  | 0                           | 0   |
| 521600 - MEMBERSHIPS/ANNUAL DUES                          | 0                      | 0  | 0                           | 0   |
| 521800 - OFFICE EXPENSE                                   | 82                     | 0  | 0                           | 0   |

# 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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 521900 - PROFESSIONAL SVC                                 | 220,007                | 0  |                                    | 0                           | 0   |
| 524000 - RENT - OFFICE/SPACE                              | 0                      | 0  |                                    | 0                           | 0   |
| 524200 - RENTS/LEASES STRUCTURES                          | 0                      | 14,555                                     |                                    | 0                           | 0   |
| 524207 - STORAGE SPACE RENT                               | 0                      | 960  |                                    | 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                 | 1,147                                      |                                    | 0                           | 0   |
| 527750 - IN CNTY HOSTING                                  | 0                      | 0  |                                    | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 1,000                                      |                                    | 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>31,831</b>                              |                                    | <b>0</b>                    | <b>0</b>  |
| <b>58-TRANSFERS</b>                                       |                        |  |                                    |                             |   |
| 58000 - TRANSFER-OUT                                      | 0                      | 0  |                                    | 0                           | 0   |
| 58001 - TRANSFER-OUT1                                     | 615                    | 359  |                                    | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                               | <b>615</b>             | <b>359</b>                                 |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Total Expenditures and Appropriations</b>              | <b>507,097</b>         | <b>280,391</b>                             |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(130,362)</b>       | <b>(36,956)</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 checked="" type="checkbox"/> | Estimated <input 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>Total Revenue</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: 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 checked="" type="checkbox"/> | Estimated <input 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 Schedule  
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: 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 checked="" type="checkbox"/> | Estimated <input 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 Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>46-OTHER REVENUE</b>                                   |                        |  |                                    |                             |   |
| 46253 - REIMB - CO DISASTR RESPONS                        | 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 checked="" type="checkbox"/> | Estimated <input 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>Total Revenue</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   |
| 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>  |

**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 checked="" type="checkbox"/> | Estimated <input 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>Total Revenue</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   |
| 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   |
| <b>Total 51 - SALARIES &amp; BENEFITS</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   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 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>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>(1,072)</b>                             |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>0</b>               | <b>(1,072)</b>                             |                                    | <b>0</b>                    | <b>0</b>  |

# SIERRA HSE BRD/CR

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                           | (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                            | (1,689)                | 1,816   | 1,816                       | 1,210   |
| 51119 - LIABILITY INSURANCE                               | 0                      | 0   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(1,271)</b>         | <b>2,053</b>  | <b>1,968</b>                | <b>1,362</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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>52-SERVICES SUPPLIES (continued)</b>                   |                        |  |                                    |                             |   |
| 523800 - EQUIP RENT/LEASE                                 | 0                      | 0  |                                    | 0                           | 0   |
| 524430 - CABLE RADIO/TV                                   | 0                      | 0  |                                    | 0                           | 0   |
| 524550 - KITCHEN EQUIPMENT                                | 0                      | 0  |                                    | 0                           | 0   |
| 524642 - CERTIFICATION/LICENSES                           | 0                      | 0  |                                    | 0                           | 0   |
| 525000 - OVERHEAD   | 9,229                  | 1,896                                      |                                    | 1,896                       | 1,896   |
| 525119 - LIABILITY SELF-FUND INSURANCE                    | 1,159                  | 1,101                                      |                                    | 1,101                       | 389   |
| 527000 - TRAINING   | 0                      | 0  |                                    | 0                           | 0   |
| 527400 - TRAVEL- IN COUNTY                                | 0                      | 0  |                                    | 0                           | 0   |
| 527500 - TRAVEL- OUT OF COUNTY                            | 0                      | 0  |                                    | 0                           | 0   |
| 527802 - ELECTRIC CHARGES                                 | 0                      | 0  |                                    | 0                           | 0   |
| 527804 - HEATING FUEL/OIL                                 | 0                      | 0  |                                    | 0                           | 0   |
| 527807 - WATER/SEWER CHARGES                              | 0                      | 0  |                                    | 0                           | 0   |
| 528400 - CONTINGENCIES                                    | 0                      | 0  |                                    | 0                           | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>10,388</b>          | <b>2,997</b>                               |                                    | <b>2,997</b>                | <b>2,285</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>9,117</b>           | <b>5,050</b>                               |                                    | <b>4,965</b>                | <b>3,647</b>  |
| <b>Net Cost</b>   | <b>9,177</b>           | <b>5,510</b>                               |                                    | <b>4,965</b>                | <b>3,647</b>  |

# MENTAL HEALTH SERVICES ACT CAPITAL FAC. & TECH.

State Controller Schedule  
County Budget Act

**Plumas County**  
Financing Sources and Uses by Budget Unit by Object  
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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><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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <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                                | (2)                    | 0  |                                    | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                     | <b>(2)</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>(61)</b>            | <b>(61)</b>                                |                                    | <b>0</b>                    | <b>0</b>  |
| <b>Net Cost</b>   | <b>(61)</b>            | <b>(61)</b>                                |                                    | <b>0</b>                    | <b>0</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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                           | (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                            | (55)                   | 5   | 5                           | 0  |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(54)</b>            | <b>5</b>  | <b>5</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  |
| 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>(111)</b>           | <b>(108)</b>  | <b>5</b>                    | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>535</b>             | <b>781</b>  | <b>5</b>                    | <b>0</b>                                       |

# WRAP AROUND PRG

State Controller Schedule  
County Budget Act

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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<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                           | 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                            | (202)                  | 78  | 78                          | 34   |
| 51150 - LIFE INSURANCE                                    | 0                      | 0   | 0                           | 0  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>(194)</b>           | <b>80</b>   | <b>80</b>                   | <b>36</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                          | 3  |
| 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>3</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

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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 checked="" type="checkbox"/> | Estimated <input type="checkbox"/> |                             |   |
| <b>Total Expenditures and Appropriations</b>              | (538)                  | (372)                                      |                                    | 104                         | 39  |
| <b>Net Cost</b>   | (684)                  | (579)                                      |                                    | 104                         | 39  |

# DRINK/DRIVE PROG

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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 checked="" type="checkbox"/> | Estimated <input 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 checked="" type="checkbox"/> | Estimated <input 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

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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 checked="" type="checkbox"/> | Estimated <input 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>48-TRANSFER</b>  |                        |  |                                    |                             |   |
| 48781 - TR-SS-PROTECTIVE SVC                              | 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   | 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>  |

**FISCAL YEAR 2024-2025**

# **POSITION ALLOCATION & PAY SCHEDULES**



# POSITION ALLOCATION

| Allocations 2024/2025                                 |              |                               |                               |                                 |                                   |                               |
|---|--------------|-------------------------------|-------------------------------|---------------------------------|-----------------------------------|-------------------------------|
| CLASSIFICATION  |              | 22/23<br>Positions<br>Adopted | 23/24<br>Positions<br>Adopted | 24/25<br>Positions<br>Requested | 24/25<br>Positions<br>Recommended | 24/25<br>Positions<br>Adopted |
| <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                                 | 1                             |
| Finance/Admin Assistant                               |              |                               |                               | 1                               | 0                                 | 0                             |
|   |              | 2                             | 2                             | 3                               | 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.     |              | 1                             | 0                             | 0                               | 0                                 | 0                             |
| Assistant Risk Mgr/Occupational Safety & Health Spec. |              | 0                             | 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                                 | 0                             |
|   |              | 5                             | 5                             | 6                               | 5                                 | 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      |              | 0                             | 1                             | 1                               | 1                                 | 1                             |
| Fiscal Support Coordinator OR                         |              | 0                             | 0                             | 0                               | 0                                 | 0                             |
| Auditor Accounting Technician OR                      |              |                               |                               |                                 |                                   |                               |
| Auditor Accounting Clerk I/II                         |              |                               |                               |                                 |                                   |                               |
|   |              | 6                             | 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               |              |                               |                               |                                 |                                   |                               |
|   |              | 6                             | 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              | 2              | 0              | 0              |
|  |              | 4              | 4              | 6              | 4              | 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>57.7242</b> | <b>58.7242</b> | <b>62.7242</b> | <b>59.7242</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                                    |              | 1   | 2   | 2   | 2   | 2   |
|  |              | 2   | 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                              |              | 0.6 | 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                                       |              |     |     |     |     |     |
|  |              | 8.6 | 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                              |              | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 |
| Grant Compliance Officer                                       |              |     |     |     |     |     |
|  |              | 0.4 | 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   | 5   | 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  |              | 4   | 3   | 3   | 2   | 2   |
| Legal Services Assistant I/II OR                               |              | 2   | 3   | 3   | 3   | 3   |
| Administrative Assistant I/II OR                               |              |     |     |     |     |     |
| Office Assistant I/II/III                                      |              |     |     |     |     |     |
|  |              | 16  | 16  | 16  | 14  | 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      | 0.5    |
|  |              | 1.5    | 1.5    | 1.5    | 1      | 1.5    |
| <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   |              | 6      | 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  |              | 14     | 15     | 15     | 15     | 15     |
| Sheriff Fiscal Officer I/II                                      |              | 1      | 2      | 2      | 2      | 2      |
| Communications Supervisor  |              | 1      | 1      | 1      | 1      | 1      |
| Sheriff's Office Manager   |              | 0      | 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      |
|  |              | 43     | 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      | 3      | 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      | 0      |
|  |              | 4      | 4      | 6      | 5      | 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.                |              | 0      | 1      | 1      | 1      | 1      |
|  |              | 0      | 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            |              | 0               | 1               | 1               | 1               | 1               |
| Building Plancheck/Inspector OR                   |              |                 |                 |                 |                 |                 |
| Plans Examiner I/II                               |              |                 |                 |                 |                 |                 |
| Senior Building Inspector OR                      |              | 3               | 2               | 3               | 2               | 2               |
| Building Inspector I/II                           |              |                 |                 |                 |                 |                 |
| Senior Permit Technician OR                       |              | 2               | 3               | 3               | 2               | 2               |
| Permit Technician                                 |              |                 |                 |                 |                 |                 |
| Department Fiscal Officer I/II                    |              | 0.5             | 0.5             | 0.7             | 0.35            | 0.35            |
| Administrative Assistant I/II                     |              | 1               | 1               | 1               | 1               | 1               |
|   |              | 7.5             | 8.5             | 9.7             | 7.35            | 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               | 1               | 1               | 1               |
| Department Fiscal Officer I/II                    |              | 0.4             | 0.4             | 1.4             | 0.5             | 0.5             |
| Administrative Assistant I/II                     |              | 0               | 0               | 0               | 0               | 0               |
|   |              | 4.4             | 4.4             | 6.4             | 5.5             | 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                    |              | 0.4             | 0               | 0               | 0.1             | 0.1             |
|   |              | 2               | 2               | 2               | 2.1             | 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             | 0.6             | 0.05            | 0.05            |
|   |              | 1.1             | 1.1             | 1.6             | 1.05            | 1.05            |
| <b>PUBLIC PROTECTION TOTALS</b>                   |              | <b>134.6058</b> | <b>139.6058</b> | <b>145.3058</b> | <b>138.1058</b> | <b>138.6058</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                     |              | 0               | 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               |
|   |              | 56              | 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>57.795</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                               |                          | 0             | 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         |
|   |                          | 11.3          | 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>54.8</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             | 5             | 4             | 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             | 8             | 7             | 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                    |                          | 0.42          | 0.55          | 0.55          | 0.55          | 0.55          |
| Health Education Specialist OR                          |                          |               |               |               |               |               |
| Community Outreach Coordinator                          |                          |               |               |               |               |               |
| Public Health Nurse I/II/III OR                         |                          | 0.13          | 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  | 1.875  | 1.875  |
| Physicians Assistant OR                          |  | 1            | 1      | 1      | 1      | 1      |
| Nurse Practitioner                               |  |              |        |        |        |        |
| Public Health Nurse I/II/III OR                  |  | 6.07         | 8.07   | 8.07   | 8.07   | 8.07   |
| Registered Nurse I/II OR                         |  |              |        |        |        |        |
| Licensed Vocational Nurse I/II                   |  |              |        |        |        |        |
| Registered Dental Assistant I/II                 |  | 0.75         | 0      | 0      | 0      | 0      |
| HIV Specialty Clinic Therapist                   |  | 0            | 0      | 0      | 0      | 0      |
| Health Education Coordinator I/II OR             |  | 11.33        | 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                   |  | 1            | 2      | 2      | 2      | 2      |
| Public Health Emergency Preparedness Coordinator |  | 1            | 0.8    | 0.8    | 0.8    | 0.8    |
| Mentoring Coordinator                            |  | 0            | 0      | 0      | 0      | 0      |
| Department Fiscal Officer I/II OR                |  | 3.73         | 3.89   | 3.89   | 3.89   | 3.89   |
| Management Analyst I/II OR                       |  |              |        |        |        |        |
| Grant Compliance Officer OR                      |  |              |        |        |        |        |
| PH Administrative Services Officer               |  |              |        |        |        |        |
| Office Supervisor                                |  | 0.825        | 1      | 1      | 1      | 1      |
| Administrative Assistant I/II OR                 |  | 2.75         | 2.75   | 2.75   | 3.75   | 3.75   |
| Office Assistant I/II/III OR                     |  |              |        |        |        |        |
| Fiscal and Technical Services Assistant I/II/III |  |              |        |        |        |        |
|  |  | 33.12        | 36.2   | 36.2   | 38.1   | 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      | 0.1    | 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            | 0.1    | 0.1    | 0.1    | 0.1    |
| Department Fiscal Officer I/II OR                |  | 0.08         | 0      | 0      | 0      | 0      |
| Grant Compliance Officer OR                      |  |              |        |        |        |        |
| Management Analyst I/II OR                       |  |              |        |        |        |        |
| PH Administrative Services Officer               |  |              |        |        |        |        |
|  |  | 0.61         | 0.63   | 0.63   | 0.73   | 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            | 0.1    | 0.1    | 0.1    | 0.1    |
| Department Fiscal Officer I/II OR                |  | 0.08         | 0      | 0      | 0      | 0      |
| Grant Compliance Officer OR                      |  |              |        |        |        |        |
| Management Analyst I/II OR                       |  |              |        |        |        |        |
| PH Administrative Services Officer               |  |              |        |        |        |        |
|  |  | 0.61         | 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 | 2.25 | 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             | 50             | 50             |
| <b>HEALTH AND SANITATION TOTALS</b>               |       | <b>91.525</b>  | <b>94.645</b>  | <b>95.645</b>  | <b>98.645</b>  | <b>98.645</b>  |
| <b>EDUCATION</b>                                  |       |                |                |                |                |                |
| <b>LIBRARY</b>                                    |       |                |                |                |                |                |
|   | 20670 |                |                |                |                |                |
| County Librarian                                  |       | 0.5            | 0.5            | 0.5            | 0.5            | 0.5            |
| Librarian   |       | 0.5            | 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                             |       | 1              | 2.5            | 2.5            | 2.5            | 2.5            |
| Library Aide                                      |       |                |                |                |                |                |
|   |       | 4.726          | 5.726          | 5.726          | 5.726          | 5.726          |
| <b>LITERACY</b>                                   |       |                |                |                |                |                |
|   | 20675 |                |                |                |                |                |
| County Librarian                                  |       | 0.5            | 0.5            | 0.5            | 0.5            | 0.5            |
| Librarian   |       | 0.5            | 0              | 0              | 0              | 0              |
| Lib./Literacy Program Coordinator                 |       | 0              | 0              | 0              | 0              | 0              |
| Lib./Literacy Program Assistant I/II              |       | 0.95           | 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>                     |       |                |                |                |                |                |
|   | 20678 |                |                |                |                |                |
| 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>                               |       |                |                |                |                |                |
|   | 20680 |                |                |                |                |                |
| 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>7.676</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>                                     |       |                |                |                |                |                |
|   | 20780 |                |                |                |                |                |
| 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>406.126</b> | <b>418.246</b> | <b>428.946</b> | <b>421.746</b> | <b>422.246</b> |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### ELECTED OFFICIALS

| Job Title                              | HOURLY RATE |        |        |        |        |         |         |         |          |          |
|--|-------------|--------|--------|--------|--------|---------|---------|---------|----------|----------|
|  | STEP 1      | STEP 2 | STEP 3 | STEP 4 | STEP 5 | L1      | L2      | L3      | L4       | L5       |
| ASSESSOR                               | \$46.05     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$48.37 | \$50.78 | \$53.32 | \$55.99  | \$58.78  |
| AUDITOR/CONTROLLER                     | \$47.55     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$49.94 | \$52.43 | \$55.06 | \$57.80  | \$60.70  |
| BOARD OF SUPERVISORS-CPI 2014          | \$22.08     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$23.19 | \$24.35 | \$25.56 | \$26.84  | \$28.19  |
| BOARD OF SUPERVISORS-CPI 2018          | \$24.29     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$25.51 | \$26.78 | \$28.12 | \$29.53  | \$31.00  |
| BOARD OF SUPERVISORS-NON PERS-CPI 2022 | \$30.36     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31.87 | \$33.47 | \$35.14 | \$36.90  | \$38.74  |
| BOARD OF SUPERVISORS-PERSABLE-CPI 2022 | \$28.38     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$29.80 | \$31.29 | \$32.85 | \$34.50  | \$36.22  |
| BOARD OF SUPERVISORS-NON PERS-CPI 2023 | \$31.62     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$33.20 | \$34.86 | \$36.60 | \$38.43  | \$40.35  |
| BOARD OF SUPERVISORS-PERSABLE-CPI 2023 | \$29.56     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$31.04 | \$32.59 | \$34.22 | \$35.93  | \$37.73  |
| BOARD OF SUPERVISORS-NON PERS-CPI 2024 | \$32.83     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$34.48 | \$36.20 | \$38.01 | \$39.91  | \$41.90  |
| BOARD OF SUPERVISORS-PERSABLE-CPI 2024 | \$30.70     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$32.23 | \$33.84 | \$35.53 | \$37.31  | \$39.18  |
| CLERK-RECORDER **                      | \$46.05     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$48.37 | \$50.78 | \$53.32 | \$55.99  | \$58.78  |
| DISTRICT ATTORNEY                      | \$84.54     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$88.76 | \$93.21 | \$97.86 | \$102.75 | \$107.90 |
| SHERIFF/CORONER                        | \$58.64     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$61.58 | \$64.65 | \$67.88 | \$71.27  | \$74.84  |
| TREASURER/TAX COLLECTOR **             | \$46.05     | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$48.37 | \$50.78 | \$53.32 | \$55.99  | \$58.78  |

\*\* Stipends adopted by Ordinance #07-1059 on 09/02/2007, revised as of 06/30/2024 per Ordinance #22-1142 adopted 03/01/2022

|                         |        |        |        |        |        |        |        |        |        |        |
|-------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| CLERK-RECORDER          | \$4.27 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4.48 | \$4.71 | \$4.94 | \$5.19 | \$5.45 |
| TREASURER/TAX COLLECTOR | \$5.16 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5.42 | \$5.69 | \$5.97 | \$6.27 | \$6.59 |

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

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

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### OE3 PUBLIC WORKS MID-MGMT

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

# PAY SCHEDULES

## County of Plumas Pay Schedule

Effective as of 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 PLANCHCK 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 |
| ENVIRONMENTAL HEALTH TECH 3    | \$37.10 | \$38.96 | \$40.91 | \$42.95 | \$45.09 | \$47.35 | \$49.71 | \$52.21 | \$54.82 | \$57.57 |
| EPIDEMIOLOGIST                 | \$17.47 | \$18.34 | \$19.26 | \$20.24 | \$21.25 | \$22.31 | \$23.45 | \$24.62 | \$25.86 | \$27.15 |
| EXECUTIVE ASSISTANT-PLANNING   | \$22.96 | \$24.10 | \$25.32 | \$26.58 | \$27.92 | \$29.31 | \$30.79 | \$32.33 | \$33.96 | \$35.66 |
| FAIR FISCAL COORDINATOR 1      | \$25.31 | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| FAIR FISCAL COORDINATOR 2      | \$19.84 | \$20.84 | \$21.88 | \$22.99 | \$24.15 | \$25.36 | \$26.63 | \$27.96 | \$29.37 | \$30.85 |
| FAMILY VIOLENCE OFFICER        | \$16.64 | \$17.48 | \$18.36 | \$19.29 | \$20.27 | \$21.28 | \$22.34 | \$23.48 | \$24.66 | \$25.90 |
| FIELD SERVICES ASSISTANT       | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| FISCAL & TECH SERVICES ASST 1  | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 |
| FISCAL & TECH SERVICES ASST 2  | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 | \$29.57 |
| FISCAL & TECH SERVICES ASST 3  | \$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 1   | \$25.31 | \$26.57 | \$27.91 | \$29.30 | \$30.78 | \$32.32 | \$33.94 | \$35.64 | \$37.43 | \$39.30 |
| GEO INFO SYS (GIS) PLANNER 2   | \$25.78 | \$27.07 | \$28.43 | \$29.87 | \$31.35 | \$32.93 | \$34.59 | \$36.33 | \$38.14 | \$40.05 |
| HAZ MAT SPECIALIST 1           | \$28.44 | \$29.88 | \$31.37 | \$32.94 | \$34.60 | \$36.34 | \$38.15 | \$40.06 | \$42.07 | \$44.18 |
| HAZ MAT SPECIALIST 2           | \$31.29 | \$32.87 | \$34.51 | \$36.25 | \$38.06 | \$39.97 | \$41.99 | \$44.09 | \$46.30 | \$48.61 |
| HAZ MAT SPECIALIST 3           | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 | \$28.14 |
| HEAD COOK                      | \$16.43 | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 |
| HEALTH AIDE 1                  | \$17.26 | \$18.12 | \$19.02 | \$19.97 | \$20.97 | \$22.03 | \$23.13 | \$24.30 | \$25.52 | \$26.81 |
| 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 | \$22.70 | \$24.88 | \$26.13 | \$27.44 | \$28.81 | \$30.26 | \$31.78 | \$33.37 | \$35.04 | \$36.80 |
| LEAD DEPUTY CLERK-RECORDER     | \$23.94 | \$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 |
| TVICTIM/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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 |
| RELIGIBILITY 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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### 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 07/09/2024 per Board of Supervisors Resolution Number 2024-8931; revised as of 06/30/2024 per Ordinance Number 22-1142 and Resolution Number 2024-8930, and 07/14/2024 per Resolution Number 2024-8925 and adopted by the Board as of 08/13/2024 per Resolution Number 2024-8940

### UNDERSHERIFF

| Job Title    | STEP 1  | STEP 2  | STEP 3  | STEP 4  | STEP 5  | L1      | L2      | L3      | L4      | L5      |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| UNDERSHERIFF | \$44.82 | \$47.07 | \$49.43 | \$51.91 | \$54.51 | \$57.24 | \$60.11 | \$63.12 | \$66.28 | \$69.60 |

**FISCAL YEAR 2024-2025**

# **Schedule 10 - Internal Service Funds**



# UNEMPLOYMENT INSURANCE RESERVE

State Controller Schedule  
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<br>Actual<br>2 | 2023-24                                    |  | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|  |                        | 3  | 4  |   |
| <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                    | 401  | 0  | 0   |
| 525000 - OVERHEAD  | 949                    | 375  | 375  | 375   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>121,852</b>         | <b>50,088</b>                              | <b>375</b>                                     | <b>375</b>  |
| <b>Total Operating Expenses</b>                          | <b>121,852</b>         | <b>50,088</b>                              | <b>375</b>                                     | <b>375</b>  |
| <b>Operating Income (Loss)</b>                           | <b>(11,852)</b>        | <b>39,912</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>50,511</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 Schedule  
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 checked="" type="checkbox"/><br>Estimated <input 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                               | 1,312,519              | 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>1,312,519</b>       | <b>2,387,765</b>   | <b>2,387,769</b>            | <b>2,387,769</b>  |
| <b>Total Operating Revenues</b>                          | <b>1,312,519</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  | 3,717,008              | 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>3,787,080</b>       | <b>1,912,571</b>   | <b>2,545,635</b>            | <b>2,545,635</b>  |
| <b>Total Operating Expenses</b>                          | <b>3,787,080</b>       | <b>1,912,571</b>   | <b>2,545,635</b>            | <b>2,545,635</b>  |
| <b>Operating Income (Loss)</b>                           | <b>(2,476,927)</b>     | <b>525,705</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                                 | 1,000,000              | 0  | 0                           | 0   |
| <b>Total 48 - TRANSFER</b>                               | <b>1,000,000</b>       | <b>0</b>   | <b>0</b>                    | <b>0</b>  |
| <b>Change in Net position</b>                            | <b>(1,488,163)</b>     | <b>478,304</b>   | <b>(157,866)</b>            | <b>(157,866)</b>  |
| <b>Net Position - Beginning Balance</b>                  |                        |  |                             |   |
| <b>Net Position - Ending Balance</b>                     |                        |  |                             |   |

# OTHER POST-EMPLOYMENT BENEFITS PENSION ISF

State Controller Schedule  
County Budget Act

**Plumas County**  
Operation of Internal Service Fund  
Fiscal Year 2024-25

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                                  | 213,175                | 180,017   | 0                           | 0   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                | <b>213,175</b>         | <b>180,017</b>  | <b>0</b>                    | <b>0</b>  |
| <b>52-SERVICES SUPPLIES</b>                              |                        |   |                             |   |
| 520525 - CALPERS PARS CONTRIBUTION                       | 0                      | 0   | 250,000                     | 0   |
| 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>0</b>  |
| <b>Total Operating Expenses</b>                          | <b>213,175</b>         | <b>180,017</b>  | <b>250,000</b>              | <b>0</b>  |
| <b>Operating Income (Loss)</b>                           | <b>(1,703,704)</b>     | <b>348,798</b>  | <b>(328,241)</b>            | <b>(78,241)</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>58-TRANSFERS</b>                                      |                        |   |                             |   |
| 58000 - TRANSFER-OUT                                     | (1,000,000)            | 0   | 0                           | 0   |
| <b>Total 58 - TRANSFERS</b>                              | <b>(1,000,000)</b>     | <b>0</b>  | <b>0</b>                    | <b>0</b>  |
| <b>Change in Net position</b>                            | <b>(205,025)</b>       | <b>870,841</b>  | <b>715,055</b>              | <b>965,055</b>  |
| <b>Net Position - Beginning Balance</b>                  |                        |   |                             |   |
| <b>Net Position - Ending Balance</b>                     |                        |   |                             |   |

**FISCAL YEAR 2024-2025**

# **Schedule 11 - Enterprise Funds**



# SOLID WASTE PLANNING/OPERATIONS

State Controller Schedule  
County Budget Act

**Plumas County**  
Operation of Enterprise Fund  
Fiscal Year 2024-25

Schedule 11  
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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        | 2024-25  |
|   |                        | Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | Recommended    | Adopted by the<br>Board of<br>Supervisors<br>5 |
| <b>Operating Revenues</b>                         |                        |  |                |  |
| <b>45-CHARGES FOR SERVICES</b>                    |                        |  |                |  |
| 45073 - GREEN WASTE FEES                          | 6,099                  | 13,264   | 15,000         | 15,000   |
| 45301 - TIPPING FEE                               | 0                      | 0  | 0              | 0  |
| 45301P - TIPPING FEE                              | 0                      | 0  | 0              | 0  |
| 45306 - SOLID WASTE SURCHARGE                     | 336,389                | 442,291  | 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>455,555</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>542,974</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                    | (13)                   | 413  | 413            | 380  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>         | <b>(13)</b>            | <b>413</b>   | <b>413</b>     | <b>380</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                     | 278,422                | 0  | 10,000         | 10,000   |
| 521900 - PROFESSIONAL SVC                         | 143,759                | 141,591  | 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                | 115,727  | 100,000        | 100,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>         | <b>609,966</b>         | <b>333,645</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 Schedule  
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<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> Recommended |                  | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | 3  | 4                |   |
| <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>609,953</b>         | <b>370,746</b>   | <b>430,531</b>   | <b>430,498</b>  |
| <b>Operating Income (Loss)</b>                           | <b>(202,155)</b>       | <b>172,228</b>   | <b>33,469</b>    | <b>33,502</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)               | (104,140)  | (165,000)        | (165,000)   |
| 580717 - TRF-GRN WST INTR DPT CST                        | (58,413)               | (57,267)   | (60,000)         | (60,000)  |
| <b>Total 58 - TRANSFERS</b>                              | <b>(103,492)</b>       | <b>(161,407)</b>   | <b>(225,000)</b> | <b>(225,000)</b>  |
| <b>Change in Net position</b>                            | <b>(198,640)</b>       | <b>115,547</b>   | <b>(171,531)</b> | <b>(171,498)</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>49,852</b>          | <b>515,547</b>   | <b>228,469</b>   | <b>228,502</b>  |

# AIRPORTS

State Controller Schedule  
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<br>Actual<br>2 | 2023-24                                    |  | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|   |                        | 3  | 4  |   |
| <b>Operating Revenues</b>                     |                        |  |  |   |
| <b>43-USE OF MONEY PROPERTY</b>               |                        |  |  |   |
| 43020 - RENTS & CONCESSIONS                   | 131,983                | 138,555                                    | 135,000  | 135,000   |
| 43020P - RENTS & CONCESSIONS                  | 0                      | 0  | 0  | 0   |
| 43030 - SALE OF FUEL                          | 370,137                | 431,254                                    | 400,000  | 400,000   |
| <b>Total 43 - USE OF MONEY &amp; PROPERTY</b> | <b>502,120</b>         | <b>569,809</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                 | 6,965                                      | 10,000   | 10,000  |
| 46823P - AIRPORT FEES                         | 0                      | 0  | 0  | 0   |
| <b>Total 46 - OTHER REVENUE</b>               | <b>37,962</b>          | <b>27,147</b>                              | <b>14,000</b>                                  | <b>14,000</b>   |
| <b>Total Operating Revenues</b>               | <b>540,082</b>         | <b>596,956</b>                             | <b>549,000</b>                                 | <b>549,000</b>  |
| <b>Operating Expenses</b>                     |                        |  |  |   |
| <b>51-SALARIES BENEFITS</b>                   |                        |  |  |   |
| 51000 - REGULAR WAGES                         | 91,761                 | 93,289                                     | 102,672  | 98,689  |
| 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                 | 23,541                                     | 36,028   | 34,626  |
| 51081 - OPEB LIABILITY                        | 4,135                  | 4,334                                      | 4,268  | 4,268   |
| 51082 - PENSION EXPENSE                       | 0                      | 0  | 0  | 0   |
| 51090 - GROUP INSURANCE                       | 12,773                 | 11,125                                     | 54,076   | 54,006  |
| 51100 - FICA/MEDICARE OASDI                   | 7,379                  | 7,284                                      | 7,854  | 7,549   |
| 51110 - COMPENSATION INSURANCE                | 150                    | 1,030                                      | 1,030  | 1,362   |
| 51111 - COMPENSATED ABSENCE EXP               | 0                      | 0  | 0  | 0   |
| 51120 - CELL PHONE ALLOW                      | 400                    | 600  | 600  | 600   |
| 51150 - LIFE INSURANCE                        | 391                    | 354  | 391  | 253   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>     | <b>146,692</b>         | <b>145,549</b>                             | <b>240,292</b>                                 | <b>234,726</b>  |
| <b>52-SERVICES SUPPLIES</b>                   |                        |  |  |   |
| 520201 - PHONE - LAND LINE (S)                | 6,229                  | 6,701                                      | 7,400  | 7,400   |
| 520210 - POSTAGE/SHIP, MAIL COST              | 185                    | 126  | 300  | 300   |
| 520402 - CLEANING SUPPLIES                    | 0                      | 0  | 0  | 0   |
| 520407 - REFUSE DISPOSAL                      | 4,627                  | 4,454                                      | 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                     | 918  | 1,000  | 1,000   |
| 521102 - FUEL - VEHICLE                       | 0                      | 0  | 0  | 0   |
| 521105 - FUEL AV GAS                          | 113,830                | 120,055                                    | 100,000  | 100,000   |
| 521106 - FUEL JET A                           | 161,484                | 111,928                                    | 105,000  | 105,000   |
| 521108 - JET FUEL TAXES                       | 10,580                 | 11,173                                     | 20,000   | 20,000  |
| 521300 - MAINT. BUILDINGS & GROUND            | 31,131                 | 29,078                                     | 30,000   | 30,000  |

# AIRPORTS

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| Fund Title: 0110 - AIRPORTS                   |                        |  |  |   |
|---|------------------------|--|--|---|
| Service Activity: 0110 - AIRPORTS             |                        |  |  |   |
| Operating Detail<br>1                         | 2022-23<br>Actual<br>2 | 2023-24                                    |  | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|   |                        | 3  | 4  |   |
| <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                 | 12,283                                     | 18,000   | 18,000  |
| 521750 - FITNESS & WELLNESS                   | 0                      | 0  | 0  | 0   |
| 521800 - OFFICE EXPENSE                       | 120                    | 361  | 500  | 500   |
| 521900 - PROFESSIONAL SVC                     | 19,875                 | 43,738                                     | 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  | 2,621   |
| 527400 - TRAVEL- IN COUNTY                    | 5,501                  | 4,892                                      | 6,000  | 6,000   |
| 527500 - TRAVEL- OUT OF COUNTY                | 284                    | 0  | 500  | 500   |
| 527802 - ELECTRIC CHARGES                     | 22,343                 | 25,652                                     | 26,000   | 26,000  |
| 527803 - PROPANE/OTHR HEATING FUEL            | 1,278                  | 1,002                                      | 1,400  | 1,400   |
| 527807 - WATER/SEWER CHARGES                  | 2,523                  | 2,716                                      | 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>461,996</b>         | <b>519,210</b>                             | <b>513,831</b>                                 | <b>514,223</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>608,688</b>         | <b>664,759</b>                             | <b>779,123</b>                                 | <b>773,949</b>  |
| <b>Operating Income (Loss)</b>                | <b>(267,246)</b>       | <b>47,744</b>                              | <b>(401,654)</b>                               | <b>(396,447)</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>  |

# AIRPORTS

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| Fund Title: 0110 - AIRPORTS                              |                        |   |                             |   |
|--|------------------------|---|-----------------------------|---|
| Service Activity: 0110 - AIRPORTS                        |                        |   |                             |   |
| Operating Detail<br>1                                    | 2022-23<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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) (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                                      | 898                    | 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>898</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>(18,706)</b>        | <b>(19,467)</b>   | <b>(193,845)</b>            | <b>(188,671)</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>1,892,409</b>       | <b>1,795,408</b>  | <b>1,621,030</b>            | <b>1,626,204</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>4 | Adopted by the<br>Board of<br>Supervisors<br>5 |
|---|------------------------|--|--|--------------|--|
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |              |  |
| <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   |              | 0  |
| 541745 - CHESTER AIRPORT RESEAL           | 2,098                  | 0  | 0  |              | 0  |
| 541750 - QUNCY WILDLIFE                   | 25,713                 | 8,265                                      | 11,258   |              | 0  |
| 541755 - BECKW AIRPORT RESEAL             | 9,096                  | 0  | 0  |              | 0  |
| 541756 - QUINCY AIRPORT BEACON            | 0                      | 61,552                                     | 62,100   |              | 0  |
| 541757 - BECKW AIRPORT RESEAL CONST       | 0                      | 18,040                                     | 238,672  |              | 238,672  |
| 541758 - CHESTER AP RESEAL CONSTRUCTI     | 0                      | 601,299                                    | 131,994  |              | 0  |
| 543800 - PLOW/WINGS/SANDER                | 0                      | 0  | 0  |              | 0  |
| 545330 - CHSRT--PLANNING                  | 4,090                  | 19,130                                     | 43,530   |              | 43,530   |
| 545331 - QNCY--PLANNING                   | 5,220                  | 13,935                                     | 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<br>Actual<br>2 | 2023-24<br>Actual <input checked="" type="checkbox"/> Estimated <input type="checkbox"/> Recommended |                    | 2024-25<br>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | 3  | 4                  |   |
| <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                  | 9,760  | 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>731,981</b>   | <b>1,582,191</b>   | <b>1,365,272</b>  |
| <b>Total Operating Expenses</b>                          | <b>72,669</b>          | <b>739,066</b>   | <b>1,589,276</b>   | <b>1,372,357</b>  |
| <b>Operating Income (Loss)</b>                           | <b>(290,015)</b>       | <b>(642,986)</b>   | <b>(1,954,652)</b> | <b>(1,732,526)</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                 | 666,761  | 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                      | 21,382   | 42,615             | 42,615  |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                | <b>63,569</b>          | <b>688,143</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>(51,942)</b>  | <b>(559,236)</b>   | <b>(342,317)</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>3,493,120</b>   | <b>2,426,590</b>   | <b>2,643,509</b>  |

# PLUMAS COUNTY TRANSIT AUTHORITY

State Controller Schedule  
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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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|  |                        | 3  | 4  |   |
| <b>Operating Expenses</b>                                |                        |  |  |   |
| <b>52-SERVICES SUPPLIES</b>                              |                        |  |  |   |
| 520419 - COVID PPE & CLEANING COST                       | 0                      | 0  | 0  | 0   |
| 521900 - PROFESSIONAL SVC                                | 829,234                | 903,912                                    | 1,084,407                                      | 1,084,407   |
| 524400 - SPECIAL DEPARTMENT EXPENSE                      | 0                      | 0  | 0  | 0   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                | <b>829,234</b>         | <b>903,912</b>                             | <b>1,084,407</b>                               | <b>1,084,407</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>                                   |                        |  |  |   |
| 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>829,234</b>         | <b>903,912</b>                             | <b>1,084,407</b>                               | <b>1,084,407</b>  |
| <b>Operating Income (Loss)</b>                           | <b>(1,055,149)</b>     | <b>(859,774)</b>                           | <b>(2,009,019)</b>                             | <b>(1,786,893)</b>  |
| <b>Non-Operating revenues (Expenses)</b>                 |                        |  |  |   |
| <b>43-USE OF MONEY PROPERTY</b>                          |                        |  |  |   |
| 43998 - UNREALIZED GAINS/LOSSES                          | 2,940                  | 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>Total Non-Operating revenues (Expenses)</b>           | <b>2,940</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                | 903,912                                    | 1,084,407                                      | 1,084,407   |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>829,234</b>         | <b>903,912</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>Net Position - Beginning Balance</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>  |

# CSA #12 SENIOR TRANSPORTATION

State Controller Schedule  
County Budget Act

**Plumas County**  
Operation of Enterprise Fund  
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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                            | 2024-25  |
|   |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> | Adopted by the<br>Board of<br>Supervisors<br>5 |
|   |                        | 3  | 4                                  |  |
| <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                | 142,936                                    | 295,737                            | 272,307  |
| 51020 - OTHER WAGES                           | 141,950                | 146,636                                    | 66,538                             | 66,538   |
| 51060 - OVERTIME PAY                          | 390                    | 1,732                                      | 0                                  | 0  |
| 51070 - UNEMPLOYMENT INSURANCE                | 2,471                  | 2,960                                      | 2,760                              | 2,760  |
| 51080 - RETIREMENT                            | 35,426                 | 38,993                                     | 103,774                            | 95,553   |
| 51081 - OPEB LIABILITY                        | 6,457                  | 6,762                                      | 6,659                              | 6,659  |
| 51082 - PENSION EXPENSE                       | 0                      | 0  | 0                                  | 0  |
| 51090 - GROUP INSURANCE                       | 21,637                 | 29,817                                     | 104,322                            | 90,201   |
| 51100 - FICA/MEDICARE OASDI                   | 18,810                 | 22,518                                     | 22,624                             | 20,832   |
| 51110 - COMPENSATION INSURANCE                | (106)                  | 1,256                                      | 1,256                              | 2,432  |
| 51111 - COMPENSATED ABSENCE EXP               | 0                      | 0  | 0                                  | 0  |
| 51150 - LIFE INSURANCE                        | 0                      | 0  | 0                                  | 866  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>     | <b>332,067</b>         | <b>393,610</b>                             | <b>603,670</b>                     | <b>558,148</b>                                 |
| <b>52-SERVICES SUPPLIES</b>                   |                        |  |                                    |  |
| 520202 - CELL PHONE SERVICE                   | 1,662                  | 996  | 1,500                              | 1,500  |
| 520419 - COVID PPE & CLEANING COST            | 0                      | 0  | 0                                  | 0  |
| 520900 - EQUIPMENT MAINTENANCE                | 36,026                 | 33,611                                     | 40,000                             | 40,000   |
| 521102 - FUEL - VEHICLE                       | 85,617                 | 70,460                                     | 70,000                             | 70,000   |
| 521800 - OFFICE EXPENSE                       | 300                    | 92   | 300                                | 300  |
| 521900 - PROFESSIONAL SVC                     | 0                      | 0  | 0                                  | 0  |
| 521986 - SECURITY                             | 95                     | 102  | 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                              | 10,915   |
| 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>133,888</b>                             | <b>141,201</b>                     | <b>143,010</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>505,293</b>         | <b>527,498</b>                             | <b>744,871</b>                     | <b>701,158</b>                                 |
| <b>Operating Income (Loss)</b>                | <b>(722,462)</b>       | <b>(478,809)</b>                           | <b>(1,663,483)</b>                 | <b>(1,397,644)</b>                             |

# CSA #12 SENIOR TRANSPORTATION

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Operation of Enterprise Fund  
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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>Adopted by the<br>Board of<br>Supervisors<br>5 |
|  |                        | Actual <input checked="" type="checkbox"/> | Estimated <input type="checkbox"/> Recommended |   |
|  |                        | 3  | 4  |   |
| <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                 | 30,000                                     | 30,000   | 30,000  |
| 44290 - STATE-OTHER                                      | 0                      | 0  | 0  | 0   |
| <b>Total 44 - STATE &amp; FEDERAL AID</b>                | <b>30,139</b>          | <b>30,000</b>                              | <b>30,000</b>                                  | <b>30,000</b>   |
| <b>46-OTHER REVENUE</b>                                  |                        |  |  |   |
| 46070 - CNTRB FR OTHR AGENCY                             | 359,788                | 376,652                                    | 407,912  | 407,912   |
| 46211 - CONTRIB-GEN FUND                                 | 39,661                 | 48,513                                     | 299,343  | 299,343   |
| <b>Total 46 - OTHER REVENUE</b>                          | <b>399,449</b>         | <b>425,165</b>                             | <b>707,255</b>                                 | <b>707,255</b>  |
| <b>48-TRANSFER</b>                                       |                        |  |  |   |
| 48000 - TRANSFER-IN                                      | 992                    | 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>992</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>(68,912)</b>        | <b>(67,781)</b>                            | <b>500</b>                                     | <b>44,213</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>(328,247)</b>       | <b>(67,781)</b>                            | <b>500</b>                                     | <b>44,213</b>   |

**FISCAL YEAR 2024-2025**

# **Special Districts**



# SCHEDULE 12 - SUMMARY

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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 June 30, 2024<br>2 | Decreases to Obligated Fund Balances<br>3 | Additional Source<br>4 | Total Financing Sources<br>5 | Increases Obligated Fund Balances<br>6 | Total Financing Uses<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   | 98,147                                    | 1,604,550              | 1,702,697                    | 1,702,697                              | 0                         | 1,702,697                 |  |
| <b>Total County Air/Flood Control</b>    | <b>0</b>                                  | <b>98,147</b>                             | <b>1,615,370</b>       | <b>1,713,517</b>             | <b>1,713,517</b>                       | <b>0</b>                  | <b>1,713,517</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 - BECKWORTH CO.SERV.AREA            | 0   | 23,801                                    | 201,805                | 225,606                      | 225,606                                | 0                         | 225,606                   |  |
| 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>196,864</b>                            | <b>346,805</b>         | <b>543,669</b>               | <b>543,669</b>                         | <b>0</b>                  | <b>543,669</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>328,341</b>                            | <b>2,025,910</b>       | <b>2,354,251</b>             | <b>2,354,251</b>                       | <b>0</b>                  | <b>2,354,251</b>          |  |

# SCHEDULE 13 - FUND-BALANCES

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| District and Agency Name                          | Less Obligated Fund Balances     |              |                  |          |          | Fund Balance Available June 30, 2024 |
|---|----------------------------------|--------------|------------------|----------|----------|--------------------------------------|
|   | 1                                | 2            | 3                | 4        | 5        |                                      |
|   | Total Fund Balance June 30, 2024 | Encumbrances | Committed        | Assigned |          | 6                                    |
| <b>County Air/Flood Control</b>                   |                                  |              |                  |          |          |                                      |
| 0201 AIR POLLUTION CONTROL                        | 1,807                            | 0            | 1,807            | 0        | 0        | 0                                    |
| 0208 FLOOD CNTRL 0208                             | 2,192,269                        | 0            | 2,192,269        | 0        | 0        | 0                                    |
| 0208 0208B FLOOD CNTRL 0208B                      | (5,287)                          | 0            | (5,287)          | 0        | 0        | 0                                    |
| <b>Total County Air/Flood Control</b>             | <b>2,188,789</b>                 | <b>0</b>     | <b>2,188,789</b> | <b>0</b> | <b>0</b> | <b>0</b>                             |
| <b>Lighting Districts</b>                         |                                  |              |                  |          |          |                                      |
| 0202 CRESCENT MILLS LIGHTING                      | 15,008                           | 0            | 15,008           | 0        | 0        | 0                                    |
| 0204 QUINCY LIGHTING                              | 72,096                           | 0            | 72,096           | 0        | 0        | 0                                    |
| <b>Total Lighting Districts</b>                   | <b>87,104</b>                    | <b>0</b>     | <b>87,104</b>    | <b>0</b> | <b>0</b> | <b>0</b>                             |
| <b>Community Service Districts</b>                |                                  |              |                  |          |          |                                      |
| 0206 BECKWOURTH CO.SERV.AREA                      | 23,801                           | 0            | 23,801           | 0        | 0        | 0                                    |
| 0221 WALKER RANCH CSD                             | 1,131,371                        | 0            | 1,131,371        | 0        | 0        | 0                                    |
| 0223 GRIZZLY RANCH CSD                            | 63                               | 0            | 63               | 0        | 0        | 0                                    |
| <b>Total Community Service Districts</b>          | <b>1,155,235</b>                 | <b>0</b>     | <b>1,155,235</b> | <b>0</b> | <b>0</b> | <b>0</b>                             |
| <b>Miscellaneous Districts</b>                    |                                  |              |                  |          |          |                                      |
| 0215 CO.SVC.AREA#11-AMBULANCE                     | 8,206                            | 0            | 8,206            | 0        | 0        | 0                                    |
| 0219 MONTEREY FORUM                               | 20,844                           | 0            | 20,844           | 0        | 0        | 0                                    |
| <b>Total Miscellaneous Districts</b>              | <b>29,050</b>                    | <b>0</b>     | <b>29,050</b>    | <b>0</b> | <b>0</b> | <b>0</b>                             |
| <b>Total Special Districts and Other Agencies</b> | <b>3,460,178</b>                 | <b>0</b>     | <b>3,460,178</b> | <b>0</b> | <b>0</b> | <b>0</b>                             |

# SCHEDULE 14 - OBLIGATED FUND BALANCES

State Controller Schedule  
County Budget Act

Plumas County  
Special Districts and Other Agencies  
Nonenterprise - Obligated Fund Balances  
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| District and Agency Name<br>1                          | Obligated<br>Fund Balance<br>June 30, 2024<br>2 | Decreases or Cancellations<br>Adopted by the<br>Board of<br>Supervisors<br>3 |                  |                  | Increases or Creations<br>Adopted by the<br>Board of<br>Supervisors<br>4 |                  |                  | Total Obligated<br>by the Fund Balances<br>for the<br>Budget Year<br>7 |
|--|---|--|------------------|------------------|--|------------------|------------------|--|
|  |   | Recommended<br>2   | Recommended<br>3 | Recommended<br>4 | Recommended<br>5   | Recommended<br>6 | Recommended<br>7 |  |
| County Air/Flood Control<br>0201 AIR POLLUTION CONTROL | Restricted 1,807                                | 0  | 0                | 0                | 0  | 0                | 0                | 1,807  |
| <b>Total AIR POLLUTION CONTROL</b>                     | <b>1,807</b>                                    | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>1,807</b>   |
| 0208 FLOOD CNTRL 0208                                  | Restricted 2,192,269                            | 0  | 98,147           | 0                | 0  | 0                | 0                | 2,094,122  |
| <b>Total FLOOD CNTRL 0208</b>                          | <b>2,192,269</b>                                | <b>0</b>   | <b>98,147</b>    | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>2,094,122</b>   |
| 02080208B FLOOD CNTRL 0208B                            | Restricted (5,287)                              | 253,175  | 0                | 0                | 0  | 0                | 0                | (5,287)  |
| <b>Total FLOOD CNTRL 0208B</b>                         | <b>(5,287)</b>                                  | <b>253,175</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>(5,287)</b>   |
| <b>Total County Air/Flood Control</b>                  | <b>2,188,789</b>                                | <b>253,175</b>   | <b>98,147</b>    | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>2,090,642</b>   |
| <b>Lighting Districts</b>                              |   |  |                  |                  |  |                  |                  |  |
| 0202 CRESCENT MILLS LIGHTING                           | Restricted 15,008                               | 3,789  | 3,789            | 0                | 0  | 0                | 0                | 11,219   |
| <b>Total CRESCENT MILLS LIGHTING</b>                   | <b>15,008</b>                                   | <b>3,789</b>   | <b>3,789</b>     | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>11,219</b>  |
| 0204 QUINCY LIGHTING                                   | Restricted 72,096                               | 29,540   | 29,540           | 0                | 0  | 0                | 0                | 42,556   |
| <b>Total QUINCY LIGHTING</b>                           | <b>72,096</b>                                   | <b>29,540</b>  | <b>29,540</b>    | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>42,556</b>  |
| <b>Total Lighting Districts</b>                        | <b>87,104</b>                                   | <b>33,329</b>  | <b>33,329</b>    | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>53,775</b>  |
| <b>Community Service Districts</b>                     |   |  |                  |                  |  |                  |                  |  |
| 0206 BECKWOURTH CO.SERV.AREA                           | Restricted 23,801                               | 23,046   | 23,801           | 0                | 0  | 0                | 0                | 0  |
| <b>Total BECKWOURTH CO.SERV.AREA</b>                   | <b>23,801</b>                                   | <b>23,046</b>  | <b>23,801</b>    | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>   |
| 0221 WALKER RANCH CSD                                  | Restricted 1,131,371                            | 173,063  | 173,063          | 0                | 0  | 0                | 0                | 958,308  |
| <b>Total WALKER RANCH CSD</b>                          | <b>1,131,371</b>                                | <b>173,063</b>   | <b>173,063</b>   | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>958,308</b>   |
| 0223 GRIZZLY RANCH CSD                                 | Restricted 63                                   | 0  | 0                | 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>0</b>         | <b>0</b>         | <b>63</b>  |
| <b>Total Community Service Districts</b>               | <b>1,155,235</b>                                | <b>196,109</b>   | <b>196,864</b>   | <b>0</b>         | <b>0</b>   | <b>0</b>         | <b>0</b>         | <b>958,371</b>   |
| <b>Miscellaneous Districts</b>                         |   |  |                  |                  |  |                  |                  |  |

# SCHEDULE 14 - OBLIGATED FUND BALANCES

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Plumas County  
Special Districts and Other Agencies  
Nonenterprise - Obligated Fund Balances  
Fiscal Year 2024-25

| District and Agency Name                          | 1          | 2                | 3              | 4              | 5        | 6        | 7        | Decreases or Cancellations |   | Increases or Creations     |   | Total Obligated<br>Fund Balances<br>June 30, 2024 |
|---|------------|------------------|----------------|----------------|----------|----------|----------|----------------------------|---|----------------------------|---|---|
|   |            |                  |                |                |          |          |          | Recommended<br>Supervisors | Adopted by the<br>Board of<br>Supervisors | Recommended<br>Supervisors | Adopted by the<br>Board of<br>Supervisors |   |
| Miscellaneous Districts (continued)               |            |                  |                |                |          |          |          |                            |   |                            |   |   |
| 0215 CO.SVC.AREA#11-AMBULANCE                     |            |                  |                |                |          |          |          |                            |   |                            |   |   |
|   | Restricted | 8,206            | 0              | 0              | 0        | 0        | 0        | 0                          | 0   | 0                          | 0   | 8,206   |
| <b>Total CO.SVC.AREA#11-AMBULANCE</b>             |            | <b>8,206</b>     | <b>0</b>       | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>                   | <b>0</b>                                  | <b>0</b>                   | <b>0</b>                                  | <b>8,206</b>                                      |
| 0219 MONTEREY FORUM                               |            |                  |                |                |          |          |          |                            |   |                            |   |   |
|   | Restricted | 20,844           | 1              | 1              | 0        | 0        | 0        | 0                          | 0   | 0                          | 0   | 20,843  |
| <b>Total MONTEREY FORUM</b>                       |            | <b>20,844</b>    | <b>1</b>       | <b>1</b>       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>                   | <b>0</b>                                  | <b>0</b>                   | <b>0</b>                                  | <b>20,843</b>                                     |
| <b>Total Miscellaneous Districts</b>              |            | <b>29,050</b>    | <b>1</b>       | <b>1</b>       | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>                   | <b>0</b>                                  | <b>0</b>                   | <b>0</b>                                  | <b>29,049</b>                                     |
| <b>Total Special Districts and Other Agencies</b> |            | <b>3,460,178</b> | <b>482,614</b> | <b>328,341</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b>                   | <b>0</b>                                  | <b>0</b>                   | <b>0</b>                                  | <b>3,131,837</b>                                  |

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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>                                       |

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<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                    | 841  | 800                         | 800  |
| 40020 - CURRENT UNSECURED TAXES                           | 21                     | 24   | 20                          | 20   |
| 40040 - PRIOR UNSECURED TAXES                             | 0                      | 0  | 10                          | 10   |
| 40130 - SUPPLEMENTAL TAXES                                | 17                     | 15   | 20                          | 20   |
| <b>Total 40 - TAX REVENUE</b>                             | <b>861</b>             | <b>880</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>2,315</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                    | 857  | 1,000                       | 1,000  |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>2,218</b>           | <b>698</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>1,876</b>   | <b>4,844</b>                | <b>4,844</b>                                   |
| <b>Net Cost</b>   | <b>1,614</b>           | <b>(439)</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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                 | 44,052  | 40,800                      | 40,800   |
| 40020 - CURRENT UNSECURED TAXES                           | 1,116                  | 1,336   | 1,100                       | 1,100  |
| 40040 - PRIOR UNSECURED TAXES                             | 25                     | 19  | 30                          | 30   |
| 40130 - SUPPLEMENTAL TAXES                                | 912                    | 843   | 1,000                       | 1,000  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>44,328</b>          | <b>46,250</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>66,291</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                 | 63,023  | 70,000                      | 70,000   |
| <b>Total 52 - SERVICES &amp; SUPPLIES</b>                 | <b>55,364</b>          | <b>64,985</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                 | 6,690   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>3,145</b>           | <b>6,690</b>  | <b>10,000</b>               | <b>10,000</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>58,509</b>          | <b>71,675</b>   | <b>92,220</b>               | <b>92,220</b>                                  |
| <b>Net Cost</b>   | <b>(24,850)</b>        | <b>5,384</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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                 | 10,715  | 10,000                      | 10,000   |
| 40020 - CURRENT UNSECURED TAXES                           | 293                    | 308   | 300                         | 300  |
| 40040 - PRIOR UNSECURED TAXES                             | 6                      | 4   | 10                          | 10   |
| 40070 - TIMBER YIELD TAX                                  | 16                     | 11  | 25                          | 25   |
| 40130 - SUPPLEMENTAL TAXES                                | 239                    | 194   | 200                         | 200  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>11,435</b>          | <b>11,232</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                 | 36,597  | 41,000                      | 41,000   |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>34,709</b>          | <b>36,597</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>481,057</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                 | 14,400  | 15,000                      | 15,000   |
| 51070 - UNEMPLOYMENT INSURANCE                            | 236                    | 238   | 13                          | 13   |
| 51100 - FICA/MEDICARE OASDI                               | 1,106                  | 1,102   | 0                           | 1,148  |
| 51110 - COMPENSATION INSURANCE                            | 90                     | 81  | 81                          | 156  |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>15,887</b>          | <b>15,821</b>   | <b>15,094</b>               | <b>16,317</b>                                  |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 520201 - PHONE - LAND LINE (S)                            | 293                    | 343   | 300                         | 300  |
| 520210 - POSTAGE/SHIP, MAIL COST                          | 645                    | 551   | 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                    | 184   | 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                         | 172  |
| 525500 - TAX ADMIN FEE                                    | 252                    | 238   | 300                         | 300  |
| 527800 - UTILITIES  | 2,410                  | 1,749   | 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>475,984</b>  | <b>34,757</b>               | <b>34,817</b>                                  |
| <b>58-TRANSFERS</b>                                       |                        |   |                             |  |
| 580001 - TRANSFER   | 47,179                 | 45,206  | 175,000                     | 174,472  |
| 580021 - TRANSFER-OUT ARPA                                | 0                      | 0   | 0                           | 0  |
| <b>Total 58 - TRANSFERS</b>                               | <b>47,179</b>          | <b>45,206</b>   | <b>175,000</b>              | <b>174,472</b>                                 |
| <b>Total Expenditures and Appropriations</b>              | <b>236,062</b>         | <b>537,011</b>  | <b>224,851</b>              | <b>225,606</b>                                 |
| <b>Net Cost</b>   | <b>62,417</b>          | <b>55,954</b>   | <b>23,046</b>               | <b>23,801</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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                | 120,084   | 110,000                     | 110,000  |
| 40020 - CURRENT UNSECURED TAXES                           | 2,834                  | 3,366   | 3,000                       | 3,000  |
| 40040 - PRIOR UNSECURED TAXES                             | 63                     | 48  | 50                          | 50   |
| 40070 - TIMBER YIELD TAX                                  | 2,757                  | 1,866   | 3,000                       | 3,000  |
| 40130 - SUPPLEMENTAL TAXES                                | 2,315                  | 2,124   | 1,000                       | 1,000  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>123,911</b>         | <b>127,488</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                | 211,809   | 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>211,809</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>1,412,939</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                            | 7                      | 60  | 59                          | 59   |
| <b>Total 51 - SALARIES &amp; BENEFITS</b>                 | <b>15</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                          | 25   |
| 525500 - TAX ADMIN FEE                                    | 2,866                  | 2,816   | 3,000                       | 3,000  |

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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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 3 | 2024-25<br>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                 | 57,746  | 55,000                      | 55,000   |
| 528000 - OPERATIONS                                       | 621                    | 584   | 2,000                       | 2,000  |
| 528500 - CHESTER DIVERSION DAM                            | 7,935                  | 11,863  | 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>350,629</b>  | <b>1,682,664</b>            | <b>1,682,636</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                  | 148,640   | 10,000                      | 20,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>1,055</b>           | <b>148,640</b>  | <b>10,000</b>               | <b>20,000</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>384,895</b>         | <b>499,334</b>  | <b>1,692,725</b>            | <b>1,702,697</b>                               |
| <b>Net Cost</b>   | <b>(965,911)</b>       | <b>(913,605)</b>  | <b>88,175</b>               | <b>98,147</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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                     | 0  |
| 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>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>0</b>               | <b>0</b>  | <b>165,000</b>              | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>114</b>             | <b>156</b>  | <b>165,000</b>              | <b>0</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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                | 148,660   | 0                           | 0  |
| 40020 - CURRENT UNSECURED TAXES                           | 3,719                  | 4,412   | 0                           | 0  |
| 40040 - PRIOR UNSECURED TAXES                             | 82                     | 62  | 0                           | 0  |
| 40130 - SUPPLEMENTAL TAXES                                | 3,038                  | 2,784   | 0                           | 0  |
| <b>Total 40 - TAX REVENUE</b>                             | <b>150,147</b>         | <b>155,918</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>157,358</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>52-SERVICES SUPPLIES</b>                               |                        |   |                             |  |
| 521700 - MISC EXPENSES                                    | 149,486                | 160,827   | 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>164,225</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Total Expenditures and Appropriations</b>              | <b>153,653</b>         | <b>164,225</b>  | <b>0</b>                    | <b>0</b>                                       |
| <b>Net Cost</b>   | <b>2,132</b>           | <b>6,867</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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> Recommended<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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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                | 109,786   | 110,000                     | 110,000  |
| <b>Total 45 - CHARGES FOR SERVICES</b>                    | <b>129,019</b>         | <b>133,786</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>169,027</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                  | 133   | 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                | 254,705   | 190,000                     | 190,000  |
| 522150 - WELL TESTING PROF SVC                            | 1,048                  | 2,408   | 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                 | 69,634  | 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>364,202</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                  | 4,617   | 15,000                      | 15,000   |
| <b>Total 58 - TRANSFERS</b>                               | <b>4,128</b>           | <b>4,617</b>  | <b>15,000</b>               | <b>15,000</b>                                  |
| <b>Total Expenditures and Appropriations</b>              | <b>224,731</b>         | <b>368,819</b>  | <b>318,063</b>              | <b>318,063</b>                                 |
| <b>Net Cost</b>   | <b>56,407</b>          | <b>199,792</b>  | <b>173,063</b>              | <b>173,063</b>                                 |

# SCHEDULE 15 - NON-ENTERPRISE FINANCING

State Controller Schedule  
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

Schedule 15  
Page 15.13

| 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 checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> 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 REQUESTED 2024/25 | AMOUNT RECOMMENDED 2024/25 | AMOUNT FINAL 2024/25 | DEPARTMENT TOTAL 2024/25 |
|-----------------------------------|-----------------------------|---|--------------------------|----------------------------|----------------------|--------------------------|
| AG COMMISSIONER                   | EQUIPMENT                   | EQUIPMENT   |                          |                            | 75,000               | 75,000                   |
| AIRPORTS                          | CAPITAL IMPROVEMENT         | BEACON TOWER- QUINCY  | 270,000                  | 270,000                    | 270,000              |                          |
|                                   | CAPITAL IMPROVEMENT         | ALP- QUINCY   | 273,000                  | 273,000                    | 273,000              |                          |
|                                   | CAPITAL IMPROVEMENT         | RESEAL APRON/JOINT SEAL- QUINCY - DESIGN  | 54,000                   | 54,000                     | 54,000               |                          |
|                                   | CAPITAL IMPROVEMENT         | PERIMETER FENCE- QUINCY - NEPA  | 20,000                   | 20,000                     | 20,000               |                          |
|                                   | CAPITAL IMPROVEMENT         | ALP- ROGERS   | 272,000                  | 272,000                    | 272,000              |                          |
|                                   | CAPITAL IMPROVEMENT         | FUEL FARM EXPANSION- CHESTER - DESIGN   | 78,000                   | 78,000                     | 78,000               |                          |
|                                   | CAPITAL IMPROVEMENT         | RESEAL TAXIWAY/APRON - CHESTER - NEPA   | 4,000                    | 4,000                      | 4,000                |                          |
|                                   | CAPITAL IMPROVEMENT         | RESEAL TAXIWAY/APRON/PILOT'S LOUNGE- BECKWOURTH NEPA  | 30,000                   | 30,000                     | 30,000               |                          |
|                                   | EQUIPMENT                   | FLAIL MOWER   | 25,000                   | 25,000                     | 25,000               |                          |
|                                   | CAPITAL IMPROVEMENT         | CHSRT--PLANNING   |                          | 43,530                     | 43,530               |                          |
|                                   | CAPITAL IMPROVEMENT         | BCKWRTH--PLANNING   |                          | 44,440                     | 44,440               |                          |
|                                   | CAPITAL IMPROVEMENT         | BECKW AIRPORT RESEAL CONST  |                          | 238,672                    | 238,672              |                          |
|                                   | CAPITAL IMPROVEMENT         | QNCY--PLANNING  |                          | 37,630                     | 37,630               |                          |
|                                   |                             |   |                          |                            |                      | 1,390,272                |
| AUDITOR-CONTROLLER                | SOFTWARE                    | TYLER-MUNIS SYSTEM IMPROVEMENTS   | 50,000                   | 50,000                     | 50,000               | 50,000                   |
| COUNTY LIBRARY                    | VEHICLE/TRUCK               | MOBILE LIBRARY  | 30,239                   | 30,239                     | 173,794              | 173,794                  |
| COURT SECURITY                    | VEHICLE/TRUCK               | PATROL VEHICLE (1)  | 75,000                   | 75,000                     | 75,000               | 75,000                   |
| DISTRICT ATTORNEY                 | VEHICLE/TRUCK               | VEHICLE 4X4   | 60,000                   | 60,000                     | 60,000               | 60,000                   |
| ELECTIONS                         | ELECTION EQUIPMENT          | ELECTION EQUIPMENT  | 130,816                  | 130,816                    | 130,816              | 130,816                  |
| FACILITY SERVICES                 | CAPITAL IMPROVEMENTS        |   | 622,293                  | 622,293                    | 622,293              |                          |
|                                   | VEHICLE                     |   | 75,000                   | 75,000                     | 75,000               |                          |
|                                   | EQUIPMENT                   |   | 25,000                   | 25,000                     | 25,000               | 722,293                  |
| FARM ADVISOR                      | VEHICLE/TRUCK               | TRUCK 4X4   | 48,500                   | 48,500                     | 48,500               | 48,500                   |
| HAVA - ELECTIONS                  | EQUIPMENT                   | ELECTION EQUIPMENT  | 30,000                   | 30,000                     | 30,000               | 30,000                   |
| PUBLIC HEALTH                     | VEHICLE/TRUCK               | IMMUNIZATION TRANSPORT VANS (2)   | 116,500                  | 116,500                    | 116,500              | 116,500                  |
| INFORMATION TECHNOLOGY            | REMODEL                     | SERVER ROOM REMODEL   | 25,000                   | 25,000                     | 25,000               | 25,000                   |
| M.H. MHSA                         | VEHICLE                     | REPLACEMENT VEHICLES (6 OR 7)   | 250,000                  | 250,000                    | 250,000              | 250,000                  |
| PROBATION- ADULT HIGH RISK        | VEHICLE/TRUCK               | ADMINISTRATION VEHICLE (1)  | 50,000                   | 50,000                     | 50,000               | 50,000                   |
| RECORDER MICROGRAPHIC             | EQUIPMENT                   | OFFICE EQUIPMENT- REPLACEMENT   | 20,000                   | 20,000                     | 4,000                | 4,000                    |
| RECORDER MODERNIZATION            | COMPUTER HARDWARE EQUIPMENT | COMPUTER EQUIPMENT- REPLACEMENT<br>OFFICE EQUIPMENT- REPLACEMENT  | 20,000<br>20,000         | 20,000<br>20,000           | 20,000<br>20,000     | 40,000                   |
| ROAD DEPARTMENT                   | EQUIPMENT                   | AG PATCHER  | 90,000                   | 90,000                     | 90,000               |                          |
|                                   | EQUIPMENT                   | SURVEY EQUIPMENT  | 16,000                   | 16,000                     | 106,000              |                          |
|                                   | EQUIPMENT                   | FORD F550 TRUCKS (7)  | 925,000                  | 925,000                    | 925,000              |                          |
|                                   |                             |   |                          |                            |                      | 1,121,000                |
| SENIOR SERVICES-NUTRITION         | VEHICLE/TRUCK               | VANS  | 107,990                  | 107,990                    | 107,990              | 107,990                  |
| SHERIFF - AB 443                  | VEHICLE/TRUCK               | LAW ENFORCEMENT VEHICLES (1 OR 2)   | 100,000                  | 100,000                    | 150,000              |                          |
|                                   | SOFTWARE                    | RIMS DISPATCH SOFTWARE (ARPA FUNDS)   | 471,571                  | 471,571                    | 361,274              |                          |
|                                   | COMM. EQUIPMENT             | TITLE III COMMUNICATION PROJECTS  | 250,000                  | 250,000                    | 250,000              |                          |
|                                   | EQUIPMENT                   | TITLE III DRONES UNDERWATER ROV SAR EQUIPMENT   | 140,324                  | 140,324                    | 140,324              |                          |
|                                   | PATROL EQUIPMENT            | TITLE III SAR REPLACEMENT 4X4   | 80,000                   | 80,000                     | 8,000                |                          |
|                                   |                             |   |                          |                            |                      | 909,598                  |
| SHERIFF - GRANTS                  | EQUIPMENT                   | REPEATER EQUIP/INSTALL  | -                        | -                          | 46,147               |                          |
|                                   | EQUIPMENT                   | VEHICLE   | 60,000                   | 60,000                     | 72,674               | 118,821                  |
| SHERIFF - COMMUNICATIONS          | COMM. EQUIPMENT             | REPEATERS (5), BASE STATIONS (2), MICROWAVE LINKS (9), RADIO IP DEVICES (8), PREFABRICATED BUILDING & GENERATOR | 772,000                  | 772,000                    | 772,000              |                          |
|                                   | SOFTWARE                    | SOFTWARE FOR COMMUNICATION PROJECT  | 100,000                  | 100,000                    | 100,000              |                          |
|                                   | EQUIPMENT                   | COMPUTER EQUIPMENT FOR COMMUNICATION PROJECT  | 30,000                   | 30,000                     | 30,000               |                          |
|                                   |                             |   |                          |                            |                      | 902,000                  |
| SHERIFF - SLESF                   | VEHICLE/TRUCK               | LAW ENFORCEMENT PATROL VEHICLE  | 86,000                   | 86,000                     | 86,000               | 86,000                   |
| SHERIFF - HOMELND SECURITY        | COMM. EQUIPMENT             | LAW ENFORCEMENT MOBILE RATIOS   | 39,000                   | 39,000                     | 39,000               | 39,000                   |
| SHERIFF - HOMELAND SECURITY - OES | EQUIPMENT                   | COMPUTER EQUIPMENT  | 34,769                   | 34,769                     | 34,769               |                          |
|                                   | EQUIPMENT                   | REPEATER EQUIPMENT / INSTALLATION   | 30,000                   | 30,000                     | 30,000               |                          |
|                                   |                             |   |                          |                            |                      | 64,769                   |
| SHERIFF-MEDCOM                    | EQUIPMENT                   | REPEATER EQUIPMENT / INSTALLATION   | 35,000                   | 35,000                     | 44,226               | 44,226                   |
| SHERIFF - OHV GRANT               | PATROL EQUIPMENT            | TO BE DETERMINED BASED ON GRANT   | 11,000                   | 11,000                     | 12,205               | 12,205                   |
| SOCIAL SERVICES                   | VEHICLE/TRUCK               | TRANSPORT VEHICLES (2)  | 150,000                  | 150,000                    | 150,000              | 150,000                  |
| SOLID WASTE PLANNING              | CAPITAL IMPROVEMENT         | QUINCY TRANSFER STATION   | 30,000                   | 30,000                     | 30,000               |                          |
|                                   | CAPITAL IMPROVEMENT         | GRAEAGLE TRANSFER STATION   | 31,000                   | 31,000                     | 31,000               |                          |
|                                   |                             |   |                          |                            |                      | 61,000                   |

# CAPITAL & FIXED ASSET

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|        |           |           |           |           |
|--------|-----------|-----------|-----------|-----------|
| TOTALS | 6,264,002 | 6,628,274 | 6,857,784 | 6,857,784 |
|--------|-----------|-----------|-----------|-----------|

# 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.

# GUIDE TO THE BUDGET

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**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.

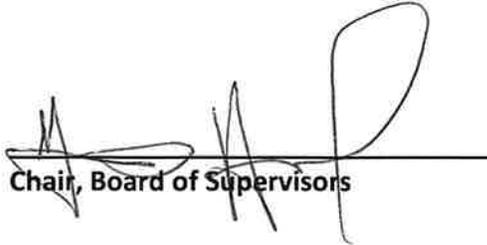
The foregoing, Resolution No. 24- 8916 was duly passed and adopted by the Board of Supervisors of Plumas County, State of California, at a regular meeting of said Board held on the 4th day of June 2024 by the following vote:

**RESOLUTION NO. 24- 8916**

**AYES:** Supervisors: Ceresola, McGowan, Goss, Engel, Hagwood

**NOES:**

**ABSENT:**

  
Chair, Board of Supervisors

**ATTEST:**  
  
Clerk of the Board of Supervisors

Approved as to form:

  
Joshua Brachtel, Attorney  
County Counsel's Office

# PROP 4 RESOLUTION

---

## 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>           |

|                      |
|----------------------|
| <b>Plumas County</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     \$ 40,599,399

|   |                      |
|---|----------------------|
| <b>FY 2024/25 Prop 4 Spending Limit</b> | <b>\$ 41,732,122</b> |
|---|----------------------|



Martee Graham  
Auditor / Controller

**Quincy Lighting**

**Prop 4 Spending Limit-Revision  
FY 2024/25**

*Growth Factor:*

|  |        |
|--|--------|
| Per Capita Personal Income<br>Change from Prior Year | 1.0362 |
| <b>X</b>   |        |
| Population Growth from<br>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

|                |
|----------------|
| <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**



**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.

# TAX RATE AND BONDS RESOLUTION

## RESOLUTION NO. 24- 8949 .

### **A RESOLUTION ADOPTING THE BASIC TAX RATE FOR PLUMAS COUNTY AND THE RATES FOR THE PLUMAS UNIFIED SCHOOL DISTRICT AND THE PLUMAS DISTRICT HOSPITAL BONDS & SENECA HEALTHCARE DISTRICT FOR FISCAL YEAR 2024/25**

**WHEREAS**, Government Code §29100 requires that the tax rates be set and approved by the Board of Supervisors.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors, County of Plumas, State of California, as follows:

The ad valorem property tax rate for Plumas County is 1% of the assessed value (\$1,000.00 per \$100,000 of assessed value) for the 2024/25-year, tax year 2024, with the bond rates to be ADDED to the 1% rate as follows:

The additional tax rates for the **Plumas Unified School District Bond** for Secured Assessed Values

Measure A: 0.01352% (\$13.52 per \$100,000 of assessed value)

Measure B: 0.05763% (\$57.63 per \$100,000 of assessed value)

The additional tax rates for the **Plumas Unified School District Bond** for Unsecured Assessed Values

Measure A: 0.01624% (\$16.24 per \$100,000 of assessed value)

Measure B: 0.05051% (\$50.51 per \$100,000 of assessed value)

The additional tax rates for the **Plumas District Hospital Bond**, as calculated and approved, by resolution No. 2024-3, by the Plumas District Hospital's Board, are affixed at **0.03282%** of the Secured assessed value (\$32.82 per \$100,000 of assessed value) and 0.04543% of the Unsecured assessed value for the fiscal year 2024/25 tax year 2024.

The additional tax rates for the **Seneca Healthcare District**, as calculated and approved, by resolution No. 449, by the Seneca Healthcare District Board, are affixed at **0.00080%** of the Secured assessed value (\$80.00 per \$100,000 of assessed value).

The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds are affixed at 0.15516% (\$155.16 per \$100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2024/25, tax year 2024.

# TAX RATE AND BONDS RESOLUTION

---

The foregoing, Resolution No. 24- 8949 was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 17th day of September 2024 by the following vote:

**AYES:**Supervisors: Ceresola, McGowan, Engel, Hagwood

**NOES:**

**ABSENT:** Supervisor Goss

  
\_\_\_\_\_  
Chair, Board of Supervisors

**ATTEST:**

  
\_\_\_\_\_  
Clerk of the Board of Supervisors

# TAX RATE AND BONDS RESOLUTION

9/11/2024

Unitary Schedule 1  
**PLUMAS COUNTY**  
**Calculation of Unitary Average Tax Rate**  
**FY 2024/25 | Tax Year 2024**  
 w/ PDH Resolution XXXX Seneca HealthCare District Resolution 449

|  |                            |          |
|--|----------------------------|----------|
| FY 2024/25 Ad Valorem Secured  | \$ 5,224,734,699.00        | A        |
| Plus Utility   | \$ 818,415,996.00          | B        |
| Plus HOE   | \$ 26,126,357.00           | C        |
| <b>Total Secured, Utility, &amp; HOE</b>   | <b>\$ 6,069,277,052.00</b> | <b>D</b> |
| Times the 1% Tax Rate  | 1.000000%                  |          |
| <b>FY 2024/25 Gross County Wide Tax (Less Unsecured)</b>                                     | <b>\$ 60,692,771.00</b>    |          |
| Divided by Secured Ad Valorem (see above 'D')  | \$ 6,069,277,052.00        |          |
| <b>Unitary Rate - Countywide Tax Divided by Secured Ad Valorem - R&amp;T Code 98.9(b)(1)</b> | <b>1.000000%</b>           |          |
| Prior Year Unitary Debt Service Rate   | 0.16182%                   | F        |
| Countywide Secured (Including HOE) Debt Service Levy 2023/24 (immediate prior fiscal year)   | \$ 3,737,284.00            | G        |
| Countywide Secured (Including HOE) Debt Service Levy 2022/23 (second prior fiscal year)      | \$ 3,897,677.00            | H        |
| <b>Percentage of Difference Between 2 Preceding Years</b>                                    | <b>95.88491%</b>           |          |
| <b>Final Unitary Debt Service Tax Rate</b>   | <b>0.15516%</b>            |          |
| Current Year Unitary Value   | \$ 816,354,142.00          | E        |
| Current Year Unitary Debt Service Levy   | \$ 1,266,662.91            | A1       |

# TAX RATE AND BONDS RESOLUTION

Schedule 3

9/11/2024

## PLUMAS COUNTY DEBT SERVICE

### *Measure A School Bond 2002, 2005 and 2016 Refunding Bonds*

#### **FY 24/25 Tax Year 2024**

w/PDH Resolution & Seneca Healthcare

Tax Code 10070

|                                      |    |                         |   |
|--------------------------------------|----|-------------------------|---|
| FY 2024/25 Bond Debt Requirement     | \$ | 856,264.50              | 1 |
| Unitary portion of Debt Service      | \$ | 236,554.53              | 2 |
| <b>Total Debt</b>                    | \$ | <b>856,264.50</b>       |   |
| Reserve - old bond                   | \$ | 50,000.00               | 3 |
| Unitary Portion                      | \$ | (236,554.53)            |   |
| Unsecured Portion                    | \$ | (207.65)                |   |
| <b>Total Debt for Secured</b>        | \$ | <b>669,502.32</b>       |   |
| <b>Total Unsecured Value</b>         | \$ | <b>1,558,366.00</b>     | 4 |
| Minus 13.7% Delinquent Rate          | \$ | (213,496.14)            |   |
| Unsecured Rate (Prior Year Sec Rate) |    | <b>0.01544%</b>         | 5 |
| <b>Unsecured Portion</b>             | \$ | <b>207.65</b>           |   |
| <b>Total Secured / Utility Value</b> | \$ | <b>5,133,018,361.00</b> | 6 |
| Plus HOE                             | \$ | 26,044,114.00           | 7 |
| Minus 4% Delinquent Rate             | \$ | (205,320,734.44)        |   |
| <b>Total Value to collect on</b>     | \$ | <b>4,953,741,740.56</b> |   |
| <b>Secured Debt Service</b>          | \$ | <b>669,502.32</b>       |   |
| <b>FY 2024/25 Secured Bond Rate</b>  |    | <b>0.01352%</b>         |   |
| <b>FY 2023/24 Secured Bond Rate</b>  |    | <b>0.01623%</b>         |   |

# TAX RATE AND BONDS RESOLUTION

Schedule 3

01/1/2024

## PLUMAS COUNTY DEBT SERVICE

### Measure B School Bond 2016 General Obligation Bonds Only

#### **FY 24/25 Tax Year 2024**

w/PDH Resolution & Seneca Healthcare District

Tax code 10071

|   |           |                         |   |
|---|-----------|-------------------------|---|
| FY 24/25 Bond Debt Requirement                        | \$        | 3,737,284.00            | 1 |
| Unitary portion of Debt Service                       | \$        | 878,140.15              | 2 |
| <b>Total Debt</b>                                     | <b>\$</b> | <b>3,737,284.00</b>     |   |
| Total add on in fund from Prior Year for Sinking Fund | \$        | 100,000.00              | 3 |
| Unitary Portion                                       | \$        | (878,140.15)            |   |
| Unsecured Portion                                     | \$        | (104,497.68)            |   |
| <b>Total Debt for Secured</b>                         | <b>\$</b> | <b>2,854,646.17</b>     |   |
| <br>  |           |                         |   |
| Total Unsecured Value                                 | \$        | 175,818,987.00          | 4 |
| Minus 13.7% Delinquent Rate                           | \$        | (24,087,201.22)         |   |
| Unsecured Rate (Prior Year Sec Rate)                  |           | <b>0.06887000%</b>      | 5 |
| <b>Unsecured Portion</b>                              | <b>\$</b> | <b>104,497.68</b>       |   |
| <br>  |           |                         |   |
| Total Secured / Utility Value (adj)                   | \$        | 5,133,018,361.00        | 6 |
| Plus HOE  | \$        | 26,044,114.00           | 7 |
| Minus 4% Delinquent Rate                              | \$        | (205,320,734.44)        |   |
| <b>Total Value to collect on</b>                      | <b>\$</b> | <b>4,953,741,740.56</b> |   |
| <br>  |           |                         |   |
| Secured Debt Service                                  | \$        | 2,854,646.17            |   |
| <b>FY 2024/25 Secured Bond Rate</b>                   |           | <b>0.05763%</b>         |   |
| <b>FY 2023/24 Secured Bond Rate</b>                   |           | <b>0.06887%</b>         |   |

# TAX RATE AND BONDS RESOLUTION

## Exhibit B

### Semi-Annual Debt Service Payment Schedule

| Period Ending | Principal    | Interest      | Debt Service  | Annual Debt Service |
|---------------|--------------|---------------|---------------|---------------------|
| 8/1/2019      |              | \$ 443,912.78 | \$ 443,912.78 | \$ 443,912.78       |
| 2/1/2020      |              | 496,300.00    | 496,300.00    |                     |
| 8/1/2020      | \$ 1,370,000 | 496,300.00    | 1,866,300.00  | 2,325,400.00        |
| 2/1/2021      |              | 468,900.00    | 468,900.00    |                     |
| 8/1/2021      | 970,000      | 468,900.00    | 1,438,900.00  | 1,907,800.00        |
| 2/1/2022      |              | 449,500.00    | 449,500.00    |                     |
| 8/1/2022      | 175,000      | 449,500.00    | 624,500.00    | 1,074,000.00        |
| 2/1/2023      |              | 445,125.00    | 445,125.00    |                     |
| 8/1/2023      | 205,000      | 445,125.00    | 650,125.00    | 1,095,250.00        |
| 2/1/2024      |              | 440,000.00    | 440,000.00    |                     |
| 8/1/2024      | 235,000      | 440,000.00    | 675,000.00    | 1,115,000.00        |
| 2/1/2025      |              | 434,125.00    | 434,125.00    |                     |
| 8/1/2025      | 270,000      | 434,125.00    | 704,125.00    | 1,138,250.00        |
| 2/1/2026      |              | 427,375.00    | 427,375.00    |                     |
| 8/1/2026      | 305,000      | 427,375.00    | 732,375.00    | 1,159,750.00        |
| 2/1/2027      |              | 419,750.00    | 419,750.00    |                     |
| 8/1/2027      | 340,000      | 419,750.00    | 759,750.00    | 1,179,500.00        |
| 2/1/2028      |              | 411,250.00    | 411,250.00    |                     |
| 8/1/2028      | 380,000      | 411,250.00    | 791,250.00    | 1,202,500.00        |
| 2/1/2029      |              | 401,750.00    | 401,750.00    |                     |
| 8/1/2029      | 425,000      | 401,750.00    | 826,750.00    | 1,228,500.00        |
| 2/1/2030      |              | 391,125.00    | 391,125.00    |                     |
| 8/1/2030      | 470,000      | 391,125.00    | 861,125.00    | 1,252,250.00        |
| 2/1/2031      |              | 379,375.00    | 379,375.00    |                     |
| 8/1/2031      | 515,000      | 379,375.00    | 894,375.00    | 1,273,750.00        |
| 2/1/2032      |              | 366,500.00    | 366,500.00    |                     |
| 8/1/2032      | 570,000      | 366,500.00    | 936,500.00    | 1,303,000.00        |
| 2/1/2033      |              | 352,250.00    | 352,250.00    |                     |
| 8/1/2033      | 620,000      | 352,250.00    | 972,250.00    | 1,324,500.00        |
| 2/1/2034      |              | 339,850.00    | 339,850.00    |                     |
| 8/1/2034      | 675,000      | 339,850.00    | 1,014,850.00  | 1,354,700.00        |
| 2/1/2035      |              | 326,350.00    | 326,350.00    |                     |
| 8/1/2035      | 725,000      | 326,350.00    | 1,051,350.00  | 1,377,700.00        |
| 2/1/2036      |              | 311,850.00    | 311,850.00    |                     |
| 8/1/2036      | 780,000      | 311,850.00    | 1,091,850.00  | 1,403,700.00        |
| 2/1/2037      |              | 296,250.00    | 296,250.00    |                     |
| 8/1/2037      | 840,000      | 296,250.00    | 1,136,250.00  | 1,432,500.00        |
| 2/1/2038      |              | 279,450.00    | 279,450.00    |                     |

8/1/2019

B-1

City of El Paso - Projection of Tax Rates  
El Paso Unified School District

# TAX RATE AND BONDS RESOLUTION

Exhibit A

Semi-Annual Debt Service Payment Schedule

| Period Ending | Principal | Interest     | Debt Service | Annual Debt Service |
|---------------|-----------|--------------|--------------|---------------------|
| 8/1/2021      |           | \$166,471.67 | \$166,471.67 | \$166,471.67        |
| 2/1/2022      |           | 225,300.00   | 225,300.00   |                     |
| 8/1/2022      | \$385,000 | 225,300.00   | 610,300.00   | 835,600.00          |
| 2/1/2023      |           | 221,450.00   | 221,450.00   |                     |
| 8/1/2023      | 390,000   | 221,450.00   | 611,450.00   | 832,900.00          |
| 2/1/2024      |           | 215,600.00   | 215,600.00   |                     |
| 8/1/2024      | 400,000   | 215,600.00   | 615,600.00   | 831,200.00          |
| 2/1/2025      |           | 207,600.00   | 207,600.00   |                     |
| 8/1/2025      | 420,000   | 207,600.00   | 627,600.00   | 835,200.00          |
| 2/1/2026      |           | 199,200.00   | 199,200.00   |                     |
| 8/1/2026      | 435,000   | 199,200.00   | 634,200.00   | 833,400.00          |
| 2/1/2027      |           | 190,500.00   | 190,500.00   |                     |
| 8/1/2027      | 450,000   | 190,500.00   | 640,500.00   | 831,000.00          |
| 2/1/2028      |           | 181,500.00   | 181,500.00   |                     |
| 8/1/2028      | 470,000   | 181,500.00   | 651,500.00   | 833,000.00          |
| 2/1/2029      |           | 172,100.00   | 172,100.00   |                     |
| 8/1/2029      | 490,000   | 172,100.00   | 662,100.00   | 834,200.00          |
| 2/1/2030      |           | 162,300.00   | 162,300.00   |                     |
| 8/1/2030      | 510,000   | 162,300.00   | 672,300.00   | 834,600.00          |
| 2/1/2031      |           | 152,100.00   | 152,100.00   |                     |
| 8/1/2031      | 530,000   | 152,100.00   | 682,100.00   | 834,200.00          |
| 2/1/2032      |           | 141,500.00   | 141,500.00   |                     |
| 8/1/2032      | 550,000   | 141,500.00   | 691,500.00   | 833,000.00          |
| 2/1/2033      |           | 136,000.00   | 136,000.00   |                     |
| 8/1/2033      | 560,000   | 136,000.00   | 696,000.00   | 832,000.00          |
| 2/1/2034      |           | 130,400.00   | 130,400.00   |                     |
| 8/1/2034      | 575,000   | 130,400.00   | 705,400.00   | 835,800.00          |
| 2/1/2035      |           | 124,650.00   | 124,650.00   |                     |
| 8/1/2035      | 585,000   | 124,650.00   | 709,650.00   | 834,300.00          |
| 2/1/2036      |           | 112,950.00   | 112,950.00   |                     |
| 8/1/2036      | 605,000   | 112,950.00   | 717,950.00   | 830,900.00          |
| 2/1/2037      |           | 105,387.50   | 105,387.50   |                     |
| 8/1/2037      | 620,000   | 105,387.50   | 725,387.50   | 830,775.00          |
| 2/1/2038      |           | 97,637.50    | 97,637.50    |                     |
| 8/1/2038      | 640,000   | 97,637.50    | 737,637.50   | 835,275.00          |
| 2/1/2039      |           | 89,637.50    | 89,637.50    |                     |
| 8/1/2039      | 655,000   | 89,637.50    | 744,637.50   | 834,275.00          |

# TAX RATE AND BONDS RESOLUTION

*Exhibit d*

Semi-Annual Debt Service Payment Schedule

Phumas Unified School District  
2016 General Obligation Refunding Bonds

| Period Ending | Principal      | Interest     | Debt Service   |
|---------------|----------------|--------------|----------------|
| 2/1/2017      | —              | \$ 19,618.20 | \$ 19,618.20   |
| 8/1/2017      | \$ 141,000.00  | 43,064.35    | 184,064.35     |
| 2/1/2018      |                | 42,324.10    | 42,324.10      |
| 8/1/2018      | 28,000.00      | 42,324.10    | 70,324.10      |
| 2/1/2019      |                | 42,154.70    | 42,154.70      |
| 8/1/2019      | 28,000.00      | 42,154.70    | 70,154.70      |
| 2/1/2020      |                | 41,964.30    | 41,964.30      |
| 8/1/2020      | 29,000.00      | 41,964.30    | 70,964.30      |
| 2/1/2021      |                | 41,745.35    | 41,745.35      |
| 8/1/2021      | 29,000.00      | 41,745.35    | 70,745.35      |
| 2/1/2022      |                | 41,509.00    | 41,509.00      |
| 8/1/2022      | 740,000.00     | 41,509.00    | 781,509.00     |
| 2/1/2023      |                | 35,071.00    | 35,071.00      |
| 8/1/2023      | 757,000.00     | 35,071.00    | 792,071.00     |
| 2/1/2024      |                | 27,879.50    | 27,879.50      |
| 8/1/2024      | 809,000.00     | 27,879.50    | 836,879.50     |
| 2/1/2025      |                | 19,385.00    | 19,385.00      |
| 8/1/2025      | 830,000.00     | 19,385.00    | 849,385.00     |
| 2/1/2026      |                | 10,089.00    | 10,089.00      |
| 8/1/2026      | 855,000.00     | 10,089.00    | 865,089.00     |
|               | \$4,246,000.00 | \$666,926.45 | \$4,912,926.45 |

# TAX RATE AND BONDS RESOLUTION

## Exhibit A

### Semi-Annual Debt Service Payment Schedule

| Period Ending | Principal   | Interest      | Debt Service  | Annual Debt Service |
|---------------|-------------|---------------|---------------|---------------------|
| 2/1/2018      |             | \$ 186,338.75 | \$ 186,338.75 |                     |
| 8/1/2018      | \$1,670,000 | 143,337.50    | 1,813,337.50  | \$ 1,999,676.25     |
| 2/1/2019      |             | 126,637.50    | 126,637.50    |                     |
| 8/1/2019      | 1,835,000   | 126,637.50    | 1,961,637.50  | 2,088,275.00        |
| 2/1/2020      |             | 108,287.50    | 108,287.50    |                     |
| 8/1/2020      | 75,000      | 108,287.50    | 183,287.50    | 291,575.00          |
| 2/1/2021      |             | 107,537.50    | 107,537.50    |                     |
| 8/1/2021      | 80,000      | 107,537.50    | 187,537.50    | 295,075.00          |
| 2/1/2022      |             | 106,737.50    | 106,737.50    |                     |
| 8/1/2022      | 85,000      | 106,737.50    | 191,737.50    | 298,475.00          |
| 2/1/2023      |             | 105,887.50    | 105,887.50    |                     |
| 8/1/2023      | 95,000      | 105,887.50    | 200,887.50    | 306,775.00          |
| 2/1/2024      |             | 104,937.50    | 104,937.50    |                     |
| 8/1/2024      | 105,000     | 104,937.50    | 209,937.50    | 314,875.00          |
| 2/1/2025      |             | 103,887.50    | 103,887.50    |                     |
| 8/1/2025      | 110,000     | 103,887.50    | 213,887.50    | 317,775.00          |
| 2/1/2026      |             | 102,787.50    | 102,787.50    |                     |
| 8/1/2026      | 120,000     | 102,787.50    | 222,787.50    | 325,575.00          |
| 2/1/2027      |             | 100,987.50    | 100,987.50    |                     |
| 8/1/2027      | 130,000     | 100,987.50    | 230,987.50    | 331,975.00          |
| 2/1/2028      |             | 99,037.50     | 99,037.50     |                     |
| 8/1/2028      | 140,000     | 99,037.50     | 239,037.50    | 338,075.00          |
| 2/1/2029      |             | 96,937.50     | 96,937.50     |                     |
| 8/1/2029      | 150,000     | 96,937.50     | 246,937.50    | 343,875.00          |
| 2/1/2030      |             | 94,687.50     | 94,687.50     |                     |
| 8/1/2030      | 160,000     | 94,687.50     | 254,687.50    | 349,375.00          |
| 2/1/2031      |             | 92,287.50     | 92,287.50     |                     |
| 8/1/2031      | 175,000     | 92,287.50     | 267,287.50    | 359,575.00          |
| 2/1/2032      |             | 89,662.50     | 89,662.50     |                     |
| 8/1/2032      | 185,000     | 89,662.50     | 274,662.50    | 364,325.00          |
| 2/1/2033      |             | 86,771.88     | 86,771.88     |                     |
| 8/1/2033      | 200,000     | 86,771.88     | 286,771.88    | 373,543.76          |
| 2/1/2034      |             | 83,646.88     | 83,646.88     |                     |
| 8/1/2034      | 210,000     | 83,646.88     | 293,646.88    | 377,293.76          |
| 2/1/2035      |             | 80,234.38     | 80,234.38     |                     |
| 8/1/2035      | 225,000     | 80,234.38     | 305,234.38    | 385,468.76          |
| 2/1/2036      |             | 76,578.13     | 76,578.13     |                     |

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Resident of Debt Service Schedule  
 Phoenix Unified School District  
 1000 North Central Avenue, Suite 100  
 Phoenix, Arizona 85004

# TAX RATE AND BONDS RESOLUTION

AUD70-2360-100  
wAudCertValByTBase  
2.6.001

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES INCLUDED

9/3/2024  
2:28 34PM  
Page 1 of 6

| TAX CODE:    | 00001 BASIC TAX 1% |                  |               |
|--------------|--------------------|------------------|---------------|
| VALUE BASE:  | 7 Net of All       |                  |               |
| TYPE:        | OPERATING          |                  |               |
|              | <u>SECURED</u>     | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT | 25,610             | 3,073            | 28,683        |
| LOCAL        | 5,130,956,507      | 177,286,071      | 5,308,242,578 |
| UTILITY      | 2,061,854          |                  | 2,061,854     |
| TOTAL        | 5,133,018,361      | 177,286,071      | 5,310,304,432 |
| PLUS HOX     | 26,044,114         | 82,243           | 26,126,357    |
| TOTAL        | 5,159,062,475      | 177,368,314      | 5,336,430,789 |

| TAX CODE:    | 00002 Unitary 1% |                  |              |
|--------------|------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All     |                  |              |
| TYPE:        | OPERATING        |                  |              |
|              | <u>SECURED</u>   | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 23               | 0                | 23           |
| LOCAL        |                  |                  | 0            |
| UTILITY      | 739,355,478      |                  | 739,355,478  |
| TOTAL        | 739,355,478      |                  | 739,355,478  |
| PLUS HOX     |                  |                  | 0            |
| TOTAL        | 739,355,478      |                  | 739,355,478  |

| TAX CODE:    | 00003 Railroad Unitary 1% |                  |              |
|--------------|---------------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All              |                  |              |
| TYPE:        | OPERATING                 |                  |              |
|              | <u>SECURED</u>            | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 3                         | 0                | 3            |
| LOCAL        |                           |                  | 0            |
| UTILITY      | 76,998,664                |                  | 76,998,664   |
| TOTAL        | 76,998,664                |                  | 76,998,664   |
| PLUS HOX     |                           |                  | 0            |
| TOTAL        | 76,998,664                |                  | 76,998,664   |

| TAX CODE:    | 10070 School Bond Measure A 530-283-6500 |                  |               |
|--------------|--|------------------|---------------|
| VALUE BASE:  | 7 Net of All                             |                  |               |
| TYPE:        | OPERATING                                |                  |               |
|              | <u>SECURED</u>                           | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT | 24,483                                   | 3,010            | 27,493        |
| LOCAL        | 4,994,376,165                            | 175,736,744      | 5,170,112,909 |
| UTILITY      | 1,547,341                                |                  | 1,547,341     |
| TOTAL        | 4,995,923,506                            | 175,736,744      | 5,171,660,250 |
| PLUS HOX     | 25,295,114                               | 82,243           | 25,377,357    |
| TOTAL        | 5,021,218,620                            | 175,818,987      | 5,197,037,607 |

| TAX CODE:    | 10071 School Bond Measure B 530-283-6500 |                  |               |
|--------------|--|------------------|---------------|
| VALUE BASE:  | 7 Net of All                             |                  |               |
| TYPE:        | OPERATING                                |                  |               |
|              | <u>SECURED</u>                           | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT | 24,483                                   | 3,010            | 27,493        |
| LOCAL        | 4,994,376,165                            | 175,736,744      | 5,170,112,909 |
| UTILITY      | 1,547,341                                |                  | 1,547,341     |
| TOTAL        | 4,995,923,506                            | 175,736,744      | 5,171,660,250 |
| PLUS HOX     | 25,295,114                               | 82,243           | 25,377,357    |
| TOTAL        | 5,021,218,620                            | 175,818,987      | 5,197,037,607 |

| TAX CODE:    | 10075 Unitary Debt Service |                  |              |
|--------------|----------------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All               |                  |              |
| TYPE:        | OPERATING                  |                  |              |
|              | <u>SECURED</u>             | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 23                         | 0                | 23           |
| LOCAL        |                            |                  | 0            |
| UTILITY      | 739,355,478                |                  | 739,355,478  |
| TOTAL        | 739,355,478                |                  | 739,355,478  |
| PLUS HOX     |                            |                  | 0            |
| TOTAL        | 739,355,478                |                  | 739,355,478  |

| TAX CODE:    | 10076 Railroad Unitary Debt Service |                  |              |
|--------------|-------------------------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All                        |                  |              |
| TYPE:        | OPERATING                           |                  |              |
|              | <u>SECURED</u>                      | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 3                                   | 0                | 3            |
| LOCAL        |                                     |                  | 0            |
| UTILITY      | 76,998,664                          |                  | 76,998,664   |
| TOTAL        | 76,998,664                          |                  | 76,998,664   |
| PLUS HOX     |                                     |                  | 0            |
| TOTAL        | 76,998,664                          |                  | 76,998,664   |

| TAX CODE:    | 10080 Plumas District Hospital Bond 2008 |                  |              |
|--------------|--|------------------|--------------|
| VALUE BASE:  | 7 Net of All                             |                  |              |
| TYPE:        | OPERATING                                |                  |              |
|              | <u>SECURED</u>                           | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 4,695                                    | 956              | 5,651        |
| LOCAL        | 865,531,506                              | 56,198,944       | 921,730,450  |
| UTILITY      | 846,472                                  |                  | 846,472      |
| TOTAL        | 866,377,978                              | 56,198,944       | 922,576,922  |
| PLUS HOX     | 8,911,913                                | 68,951           | 8,980,864    |
| TOTAL        | 875,289,891                              | 56,267,895       | 931,557,786  |

| TAX CODE:    | 10090 Seneca Healthcare Bond B 2022 |                  |               |
|--------------|-------------------------------------|------------------|---------------|
| VALUE BASE:  | 7 Net of All                        |                  |               |
| TYPE:        | OPERATING                           |                  |               |
|              | <u>SECURED</u>                      | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT | 7,400                               | 1,214            | 8,614         |
| LOCAL        | 2,191,029,130                       | 70,276,768       | 2,261,305,898 |
| UTILITY      | 168,904                             |                  | 168,904       |
| TOTAL        | 2,191,198,034                       | 70,276,768       | 2,261,474,802 |
| PLUS HOX     | 5,472,600                           |                  | 5,472,600     |
| TOTAL        | 2,196,670,634                       | 70,276,768       | 2,266,947,402 |

| TAX CODE:    | 20001 COUNTY   |                  |               |
|--------------|----------------|------------------|---------------|
| VALUE BASE:  | 7 Net of All   |                  |               |
| TYPE:        | SPECIAL        |                  |               |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT | 25,610         | 3,073            | 28,683        |
| LOCAL        | 5,130,956,507  | 177,286,071      | 5,308,242,578 |
| UTILITY      | 2,061,854      |                  | 2,061,854     |
| TOTAL        | 5,133,018,361  | 177,286,071      | 5,310,304,432 |
| PLUS HOX     | 26,044,114     | 82,243           | 26,126,357    |
| TOTAL        | 5,159,062,475  | 177,368,314      | 5,336,430,789 |

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# TAX RATE AND BONDS RESOLUTION

AUD70-2360-100  
wAudCertValByTaxBase  
2.9.2024

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES INCLUDED

5/22/24  
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Page 2 of 6

| TAX CODE:    | 20090 AMERICAN VALLEY CSD |                  |              |
|--------------|---------------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All              |                  |              |
| TYPE:        | SPECIAL                   |                  |              |
|              | <u>SECURED</u>            | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 2,064                     | 486              | 2,550        |
| LOCAL        | 455,788,866               | 27,899,553       | 483,688,419  |
| UTILITY      | 22,200                    |                  | 22,200       |
| TOTAL        | 455,811,066               | 27,899,553       | 483,710,619  |
| PLUS HOX     | 5,117,913                 | 26,951           | 5,144,864    |
| TOTAL        | 460,928,979               | 27,926,504       | 488,855,483  |

| TAX CODE:    | 20100 BECKWOURTH CSA |                  |              |
|--------------|----------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All         |                  |              |
| TYPE:        | SPECIAL              |                  |              |
|              | <u>SECURED</u>       | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 105                  | 5                | 110          |
| LOCAL        | 13,655,324           | 113,520          | 13,768,844   |
| UTILITY      |                      |                  | 0            |
| TOTAL        | 13,655,324           | 113,520          | 13,768,844   |
| PLUS HOX     | 168,000              |                  | 168,000      |
| TOTAL        | 13,823,324           | 113,520          | 13,936,844   |

| TAX CODE:    | 20115 BECKWOURTH PEAK FIRE PROTECTIC |                  |              |
|--------------|--------------------------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All                         |                  |              |
| TYPE:        | SPECIAL                              |                  |              |
|              | <u>SECURED</u>                       | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 4,732                                | 209              | 4,941        |
| LOCAL        | 625,255,012                          | 17,054,006       | 642,309,018  |
| UTILITY      | 517,411                              |                  | 517,411      |
| TOTAL        | 625,772,423                          | 17,054,006       | 642,826,429  |
| PLUS HOX     | 4,071,268                            |                  | 4,071,268    |
| TOTAL        | 629,843,691                          | 17,054,006       | 646,897,697  |

| TAX CODE:    | 20120 CENTRAL PLUMAS REC & PARK |                  |              |
|--------------|---------------------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All                    |                  |              |
| TYPE:        | SPECIAL                         |                  |              |
|              | <u>SECURED</u>                  | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 3,831                           | 662              | 4,493        |
| LOCAL        | 764,122,081                     | 30,205,921       | 794,328,002  |
| UTILITY      | 514,837                         |                  | 514,837      |
| TOTAL        | 764,636,918                     | 30,205,921       | 794,842,839  |
| PLUS HOX     | 8,246,913                       | 61,951           | 8,308,864    |
| TOTAL        | 772,883,831                     | 30,267,872       | 803,151,703  |

| TAX CODE:    | 20130 CHESTER CEMETERY |                  |               |
|--------------|------------------------|------------------|---------------|
| VALUE BASE:  | 7 Net of All           |                  |               |
| TYPE:        | SPECIAL                |                  |               |
|              | <u>SECURED</u>         | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT | 7,400                  | 1,214            | 8,614         |
| LOCAL        | 2,191,029,130          | 70,276,768       | 2,261,305,898 |
| UTILITY      | 168,904                |                  | 168,904       |
| TOTAL        | 2,191,198,034          | 70,276,768       | 2,261,474,802 |
| PLUS HOX     | 5,472,600              |                  | 5,472,600     |
| TOTAL        | 2,196,670,634          | 70,276,768       | 2,266,947,402 |

| TAX CODE:    | 20140 CHESTER FIRE |                  |              |
|--------------|--------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All       |                  |              |
| TYPE:        | SPECIAL            |                  |              |
|              | <u>SECURED</u>     | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 1,425              | 173              | 1,598        |
| LOCAL        | 296,452,665        | 25,539,532       | 321,992,197  |
| UTILITY      |                    |                  | 0            |
| TOTAL        | 296,452,665        | 25,539,532       | 321,992,197  |
| PLUS HOX     | 2,672,600          |                  | 2,672,600    |
| TOTAL        | 299,125,265        | 25,539,532       | 324,664,797  |

| TAX CODE:    | 20150 CHESTER PUD |                  |              |
|--------------|-------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All      |                  |              |
| TYPE:        | SPECIAL           |                  |              |
|              | <u>SECURED</u>    | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 1,425             | 173              | 1,598        |
| LOCAL        | 296,452,665       | 25,539,532       | 321,992,197  |
| UTILITY      |                   |                  | 0            |
| TOTAL        | 296,452,665       | 25,539,532       | 321,992,197  |
| PLUS HOX     | 2,672,600         |                  | 2,672,600    |
| TOTAL        | 299,125,265       | 25,539,532       | 324,664,797  |

| TAX CODE:    | 20160 CHESTER PUD ZONE A |                  |              |
|--------------|--------------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All             |                  |              |
| TYPE:        | SPECIAL                  |                  |              |
|              | <u>SECURED</u>           | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 1,222                    | 145              | 1,367        |
| LOCAL        | 221,157,948              | 16,039,216       | 237,197,164  |
| UTILITY      |                          |                  | 0            |
| TOTAL        | 221,157,948              | 16,039,216       | 237,197,164  |
| PLUS HOX     | 2,217,600                |                  | 2,217,600    |
| TOTAL        | 223,375,548              | 16,039,216       | 239,414,764  |

| TAX CODE:    | 20170 CLIO PUD |                  |              |
|--------------|----------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All   |                  |              |
| TYPE:        | SPECIAL        |                  |              |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 93             | 3                | 96           |
| LOCAL        | 16,928,075     | 69,641           | 16,997,716   |
| UTILITY      |                |                  | 0            |
| TOTAL        | 16,928,075     | 69,641           | 16,997,716   |
| PLUS HOX     | 140,000        |                  | 140,000      |
| TOTAL        | 17,068,075     | 69,641           | 17,137,716   |

| TAX CODE:    | 20180 CRESCENT MILLS FIRE |                  |              |
|--------------|---------------------------|------------------|--------------|
| VALUE BASE:  | 7 Net of All              |                  |              |
| TYPE:        | SPECIAL                   |                  |              |
|              | <u>SECURED</u>            | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 442                       | 27               | 469          |
| LOCAL        | 42,647,676                | 6,600,425        | 49,248,101   |
| UTILITY      |                           |                  | 0            |
| TOTAL        | 42,647,676                | 6,600,425        | 49,248,101   |
| PLUS HOX     | 766,911                   | 7,000            | 773,911      |
| TOTAL        | 43,414,587                | 6,607,425        | 50,022,012   |

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# TAX RATE AND BONDS RESOLUTION

AUD70-7350-100  
wAudCertValByTaxBase  
2 6 001

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES INCLUDED

03/20/24  
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| TAX CODE: 20190 CRESCENT MILLS LIGHTING |           |           |           | TAX CODE: 20200 CROMBERG CEMETERY |            |           |            |
|---|-----------|-----------|-----------|-----------------------------------|------------|-----------|------------|
| VALUE BASE: 7 Net of All                |           |           |           | VALUE BASE: 7 Net of All          |            |           |            |
| TYPE: SPECIAL                           |           |           |           | TYPE: SPECIAL                     |            |           |            |
|   | SECURED   | UNSECURED | TOTAL     |                                   | SECURED    | UNSECURED | TOTAL      |
| PARCEL COUNT                            | 119       | 5         | 124       | PARCEL COUNT                      | 328        | 37        | 365        |
| LOCAL                                   | 7,466,136 | 20,031    | 7,486,167 | LOCAL                             | 54,859,331 | 2,215,562 | 57,074,893 |
| UTILITY                                 |           |           | 0         | UTILITY                           |            |           | 0          |
| TOTAL                                   | 7,466,136 | 20,031    | 7,486,167 | TOTAL                             | 54,859,331 | 2,215,562 | 57,074,893 |
| PLUS HOX                                | 196,000   |           | 196,000   | PLUS HOX                          | 497,000    |           | 497,000    |
| TOTAL                                   | 7,662,136 | 20,031    | 7,682,167 | TOTAL                             | 55,356,331 | 2,215,562 | 57,571,893 |

| TAX CODE: 20210 CSA #11 (AMBULANCE) |             |            |             | TAX CODE: 20230 EASTERN PLUMAS HEALTHCARE |               |            |               |
|-------------------------------------|-------------|------------|-------------|---|---------------|------------|---------------|
| VALUE BASE: 7 Net of All            |             |            |             | VALUE BASE: 7 Net of All                  |               |            |               |
| TYPE: SPECIAL                       |             |            |             | TYPE: SPECIAL                             |               |            |               |
|                                     | SECURED     | UNSECURED  | TOTAL       |   | SECURED       | UNSECURED  | TOTAL         |
| PARCEL COUNT                        | 4,895       | 956        | 5,851       | PARCEL COUNT                              | 9,787         | 492        | 10,279        |
| LOCAL                               | 865,531,506 | 56,198,944 | 921,730,450 | LOCAL                                     | 1,717,347,980 | 36,030,577 | 1,753,378,557 |
| UTILITY                             | 846,472     |            | 846,472     | UTILITY                                   | 961,236       |            | 961,236       |
| TOTAL                               | 866,377,973 | 56,198,944 | 922,576,922 | TOTAL                                     | 1,718,309,216 | 36,030,577 | 1,754,339,793 |
| PLUS HOX                            | 8,911,913   | 68,951     | 8,980,864   | PLUS HOX                                  | 8,922,163     |            | 8,922,163     |
| TOTAL                               | 875,289,891 | 56,267,895 | 931,557,786 | TOTAL                                     | 1,727,231,379 | 36,030,577 | 1,763,261,956 |

| TAX CODE: 20240 EASTERN PLUMAS RURAL FIRE |             |           |             | TAX CODE: 20250 FLOOD CONTROL COUNTY |               |             |               |
|---|-------------|-----------|-------------|--------------------------------------|---------------|-------------|---------------|
| VALUE BASE: 7 Net of All                  |             |           |             | VALUE BASE: 7 Net of All             |               |             |               |
| TYPE: SPECIAL                             |             |           |             | TYPE: SPECIAL                        |               |             |               |
|   | SECURED     | UNSECURED | TOTAL       |                                      | SECURED       | UNSECURED   | TOTAL         |
| PARCEL COUNT                              | 1,403       | 71        | 1,474       | PARCEL COUNT                         | 25,515        | 3,069       | 28,584        |
| LOCAL                                     | 183,768,068 | 5,704,834 | 189,472,902 | LOCAL                                | 5,109,203,272 | 176,932,976 | 5,286,136,248 |
| UTILITY                                   | 259,669     |           | 259,669     | UTILITY                              | 1,984,938     |             | 1,984,938     |
| TOTAL                                     | 184,027,737 | 5,704,834 | 189,732,571 | TOTAL                                | 5,111,188,210 | 176,932,976 | 5,288,121,186 |
| PLUS HOX                                  | 1,700,895   |           | 1,700,895   | PLUS HOX                             | 25,960,114    | 82,243      | 26,042,357    |
| TOTAL                                     | 185,728,632 | 5,704,834 | 191,433,466 | TOTAL                                | 5,137,148,324 | 177,015,219 | 5,314,163,543 |

| TAX CODE: 20260 GRAEAGLE CSD |             |           |             | TAX CODE: 20270 GRAEAGLE FIRE |             |           |             |
|------------------------------|-------------|-----------|-------------|-------------------------------|-------------|-----------|-------------|
| VALUE BASE: 7 Net of All     |             |           |             | VALUE BASE: 7 Net of All      |             |           |             |
| TYPE: SPECIAL                |             |           |             | TYPE: SPECIAL                 |             |           |             |
|                              | SECURED     | UNSECURED | TOTAL       |                               | SECURED     | UNSECURED | TOTAL       |
| PARCEL COUNT                 | 1,256       | 52        | 1,308       | PARCEL COUNT                  | 1,758       | 69        | 1,827       |
| LOCAL                        | 290,063,623 | 5,966,712 | 296,030,335 | LOCAL                         | 534,970,896 | 6,299,191 | 541,270,087 |
| UTILITY                      |             |           | 0           | UTILITY                       |             |           | 0           |
| TOTAL                        | 290,063,623 | 5,966,712 | 296,030,335 | TOTAL                         | 534,970,896 | 6,299,191 | 541,270,087 |
| PLUS HOX                     | 1,260,000   |           | 1,260,000   | PLUS HOX                      | 1,820,000   |           | 1,820,000   |
| TOTAL                        | 291,323,623 | 5,966,712 | 297,290,335 | TOTAL                         | 536,790,896 | 6,299,191 | 543,090,087 |

| TAX CODE: 20280 GREENHORN CREEK CSD |            |           |            | TAX CODE: 20290 GREENVILLE CEMETERY |             |           |             |
|-------------------------------------|------------|-----------|------------|-------------------------------------|-------------|-----------|-------------|
| VALUE BASE: 7 Net of All            |            |           |            | VALUE BASE: 7 Net of All            |             |           |             |
| TYPE: SPECIAL                       |            |           |            | TYPE: SPECIAL                       |             |           |             |
|                                     | SECURED    | UNSECURED | TOTAL      |                                     | SECURED     | UNSECURED | TOTAL       |
| PARCEL COUNT                        | 387        | 9         | 396        | PARCEL COUNT                        | 1,261       | 64        | 1,325       |
| LOCAL                               | 29,044,120 | 93,960    | 29,138,080 | LOCAL                               | 98,978,687  | 3,044,548 | 102,023,235 |
| UTILITY                             |            |           | 0          | UTILITY                             | 48,352      |           | 48,352      |
| TOTAL                               | 29,044,120 | 93,960    | 29,138,080 | TOTAL                               | 99,027,039  | 3,044,548 | 102,071,587 |
| PLUS HOX                            | 378,000    |           | 378,000    | PLUS HOX                            | 1,140,362   | 6,292     | 1,146,654   |
| TOTAL                               | 29,422,120 | 93,960    | 29,516,080 | TOTAL                               | 100,167,401 | 3,050,840 | 103,218,241 |

Final

# TAX RATE AND BONDS RESOLUTION

AUD70 2360-100  
w/AucCertValByTfBase  
2 6 001

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES INCLUDED

WSP001  
2 28 00PLJ  
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| TAX CODE:    | 20300          | GRIZZLY LAKE CSD |              |              | TAX CODE:      | 20310            | HAMILTON BRANCH FIRE |  |  |
|--------------|----------------|------------------|--------------|--------------|----------------|------------------|----------------------|--|--|
| VALUE BASE:  | 7              | Net of All       |              |              | VALUE BASE:    | 7                | Net of All           |  |  |
| TYPE:        | SPECIAL        |                  |              |              | TYPE:          | SPECIAL          |                      |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>         |  |  |
| PARCEL COUNT | 505            | 30               | 535          | PARCEL COUNT | 967            | 140              | 1,107                |  |  |
| LOCAL        | 59,334,597     | 2,925,639        | 62,260,236   | LOCAL        | 313,916,095    | 3,836,251        | 317,752,346          |  |  |
| UTILITY      |                |                  | 0            | UTILITY      |                |                  | 0                    |  |  |
| TOTAL        | 59,334,597     | 2,925,639        | 62,260,236   | TOTAL        | 313,916,095    | 3,836,251        | 317,752,346          |  |  |
| PLUS HOX     | 587,895        |                  | 587,895      | PLUS HOX     | 1,043,000      |                  | 1,043,000            |  |  |
| TOTAL        | 59,922,492     | 2,925,639        | 62,848,131   | TOTAL        | 314,959,095    | 3,836,251        | 318,795,346          |  |  |

| TAX CODE:    | 20320          | INDIAN VALLEY CSD |              |              | TAX CODE:      | 20340            | JOHNSVILLE PUD |  |  |
|--------------|----------------|-------------------|--------------|--------------|----------------|------------------|----------------|--|--|
| VALUE BASE:  | 7              | Net of All        |              |              | VALUE BASE:    | 7                | Net of All     |  |  |
| TYPE:        | SPECIAL        |                   |              |              | TYPE:          | SPECIAL          |                |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u>  | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>   |  |  |
| PARCEL COUNT | 1,810          | 84                | 1,894        | PARCEL COUNT | 80             | 1                | 81             |  |  |
| LOCAL        | 185,837,408    | 10,238,194        | 196,075,602  | LOCAL        | 12,044,477     | 45,639           | 12,090,116     |  |  |
| UTILITY      | 48,352         |                   | 48,352       | UTILITY      |                |                  | 0              |  |  |
| TOTAL        | 185,885,760    | 10,238,194        | 196,123,954  | TOTAL        | 12,044,477     | 45,639           | 12,090,116     |  |  |
| PLUS HOX     | 2,467,273      | 13,292            | 2,480,565    | PLUS HOX     | 28,000         |                  | 28,000         |  |  |
| TOTAL        | 188,353,033    | 10,251,486        | 198,604,519  | TOTAL        | 12,072,477     | 45,639           | 12,118,116     |  |  |

| TAX CODE:    | 20350          | LAPORTE FIRE     |              |              | TAX CODE:      | 20360            | MEADOW VALLEY CEMETERY |  |  |
|--------------|----------------|------------------|--------------|--------------|----------------|------------------|------------------------|--|--|
| VALUE BASE:  | 7              | Net of All       |              |              | VALUE BASE:    | 7                | Net of All             |  |  |
| TYPE:        | SPECIAL        |                  |              |              | TYPE:          | SPECIAL          |                        |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>           |  |  |
| PARCEL COUNT | 312            | 9                | 321          | PARCEL COUNT | 853            | 296              | 1,149                  |  |  |
| LOCAL        | 33,864,534     | 55,128           | 33,919,662   | LOCAL        | 93,806,700     | 25,086,515       | 118,893,215            |  |  |
| UTILITY      |                |                  | 0            | UTILITY      |                |                  | 0                      |  |  |
| TOTAL        | 33,864,534     | 55,128           | 33,919,662   | TOTAL        | 93,806,700     | 25,086,515       | 118,893,215            |  |  |
| PLUS HOX     | 21,000         |                  | 21,000       | PLUS HOX     | 833,000        |                  | 833,000                |  |  |
| TOTAL        | 33,885,534     | 55,128           | 33,940,662   | TOTAL        | 94,639,700     | 25,086,515       | 119,726,215            |  |  |

| TAX CODE:    | 20370          | MEADOW VALLEY FIRE |              |              | TAX CODE:      | 20380            | MOHAWK VALLEY CEMETERY |  |  |
|--------------|----------------|--------------------|--------------|--------------|----------------|------------------|------------------------|--|--|
| VALUE BASE:  | 7              | Net of All         |              |              | VALUE BASE:    | 7                | Net of All             |  |  |
| TYPE:        | SPECIAL        |                    |              |              | TYPE:          | SPECIAL          |                        |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u>   | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>           |  |  |
| PARCEL COUNT | 359            | 34                 | 393          | PARCEL COUNT | 3,446          | 153              | 3,599                  |  |  |
| LOCAL        | 57,294,006     | 343,532            | 57,637,538   | LOCAL        | 898,477,717    | 10,334,927       | 908,812,644            |  |  |
| UTILITY      |                |                    | 0            | UTILITY      | 172,424        |                  | 172,424                |  |  |
| TOTAL        | 57,294,006     | 343,532            | 57,637,538   | TOTAL        | 898,650,141    | 10,334,927       | 908,985,068            |  |  |
| PLUS HOX     | 784,000        |                    | 784,000      | PLUS HOX     | 3,143,000      |                  | 3,143,000              |  |  |
| TOTAL        | 58,078,006     | 343,532            | 58,421,538   | TOTAL        | 901,793,141    | 10,334,927       | 912,128,068            |  |  |

| TAX CODE:    | 20390          | PENINSULA FIRE   |               |              | TAX CODE:      | 20400            | PLUMAS EUREKA CSD |  |  |
|--------------|----------------|------------------|---------------|--------------|----------------|------------------|-------------------|--|--|
| VALUE BASE:  | 7              | Net of All       |               |              | VALUE BASE:    | 7                | Net of All        |  |  |
| TYPE:        | SPECIAL        |                  |               |              | TYPE:          | SPECIAL          |                   |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>  |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>      |  |  |
| PARCEL COUNT | 3,440          | 536              | 3,976         | PARCEL COUNT | 653            | 15               | 668               |  |  |
| LOCAL        | 1,136,700,063  | 19,628,484       | 1,156,328,547 | LOCAL        | 178,719,814    | 1,077,605        | 179,797,419       |  |  |
| UTILITY      |                |                  | 0             | UTILITY      |                |                  | 0                 |  |  |
| TOTAL        | 1,136,700,063  | 19,628,484       | 1,156,328,547 | TOTAL        | 178,719,814    | 1,077,605        | 179,797,419       |  |  |
| PLUS HOX     | 1,246,000      |                  | 1,246,000     | PLUS HOX     | 574,000        |                  | 574,000           |  |  |
| TOTAL        | 1,137,946,063  | 19,628,484       | 1,157,574,547 | TOTAL        | 179,293,814    | 1,077,605        | 180,371,419       |  |  |

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# TAX RATE AND BONDS RESOLUTION

March 28, 2024  
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County of Plumas  
**AUDITOR CERTIFIED VALUES BY TAX BASE**  
 Model Num: Final, Tax Year: 2024  
**AIRCRAFT VALUES INCLUDED**

03/28/24  
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| TAX CODE:    | 20410          | PLUMAS DISTRICT HOSPITAL |               |              | TAX CODE:      | 20420            | PORTOLA CEMETERY |  |  |
|--------------|----------------|--------------------------|---------------|--------------|----------------|------------------|------------------|--|--|
| VALUE BASE:  | 7              | Net of All               |               |              | VALUE BASE:    | 7                | Net of All       |  |  |
| TYPE:        | SPECIAL        |                          |               | TYPE:        | SPECIAL        |                  |                  |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u>         | <u>TOTAL</u>  |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>     |  |  |
| PARCEL COUNT | 7,343          | 1,211                    | 8,554         | PARCEL COUNT | 5,141          | 278              | 5,419            |  |  |
| LOCAL        | 1,129,500,283  | 69,308,103               | 1,189,508,386 | LOCAL        | 690,534,186    | 22,782,846       | 713,317,032      |  |  |
| UTILITY      | 909,722        |                          | 909,722       | UTILITY      | 761,406        |                  | 761,406          |  |  |
| TOTAL        | 1,121,110,535  | 69,308,103               | 1,190,418,108 | TOTAL        | 691,295,592    | 22,782,846       | 714,078,438      |  |  |
| PLUS HOX     | 11,600,351     | 82,243                   | 11,682,594    | PLUS HOX     | 5,464,163      |                  | 5,464,163        |  |  |
| TOTAL        | 1,132,710,356  | 69,390,346               | 1,202,100,702 | TOTAL        | 696,759,755    | 22,782,846       | 719,542,601      |  |  |

| TAX CODE:    | 20430          | PORTOLA, CITY OF |              |              | TAX CODE:      | 20440            | PRATTVILLE-ALMANOR FIRE |  |  |
|--------------|----------------|------------------|--------------|--------------|----------------|------------------|-------------------------|--|--|
| VALUE BASE:  | 7              | Net of All       |              |              | VALUE BASE:    | 7                | Net of All              |  |  |
| TYPE:        | SPECIAL        |                  |              | TYPE:        | SPECIAL        |                  |                         |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>            |  |  |
| PARCEL COUNT | 1,603          | 93               | 1,696        | PARCEL COUNT | 201            | 88               | 289                     |  |  |
| LOCAL        | 179,187,549    | 3,270,222        | 182,457,771  | LOCAL        | 28,390,351     | 8,699,752        | 37,090,103              |  |  |
| UTILITY      |                |                  | 0            | UTILITY      | 154,021        |                  | 154,021                 |  |  |
| TOTAL        | 179,187,549    | 3,270,222        | 182,457,771  | TOTAL        | 28,544,372     | 8,699,752        | 37,244,124              |  |  |
| PLUS HOX     | 2,244,268      |                  | 2,244,268    | PLUS HOX     | 49,000         |                  | 49,000                  |  |  |
| TOTAL        | 181,431,817    | 3,270,222        | 184,702,039  | TOTAL        | 28,593,372     | 8,699,752        | 37,293,124              |  |  |

| TAX CODE:    | 20450          | QUINCY LAPORTE CEMETERY |              |              | TAX CODE:      | 20470            | QUINCY FIRE  |  |  |
|--------------|----------------|-------------------------|--------------|--------------|----------------|------------------|--------------|--|--|
| VALUE BASE:  | 7              | Net of All              |              |              | VALUE BASE:    | 7                | Net of All   |  |  |
| TYPE:        | SPECIAL        |                         |              | TYPE:        | SPECIAL        |                  |              |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u>        | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |  |  |
| PARCEL COUNT | 4,266          | 723                     | 4,989        | PARCEL COUNT | 2,680          | 536              | 3,216        |  |  |
| LOCAL        | 800,806,676    | 31,285,165              | 832,091,841  | LOCAL        | 631,454,734    | 28,690,446       | 660,145,180  |  |  |
| UTILITY      | 520,455        |                         | 520,455      | UTILITY      | 189,062        |                  | 189,062      |  |  |
| TOTAL        | 801,327,131    | 31,285,165              | 832,612,296  | TOTAL        | 631,643,796    | 28,690,446       | 660,334,242  |  |  |
| PLUS HOX     | 7,574,913      | 61,951                  | 7,636,864    | PLUS HOX     | 6,818,913      | 40,951           | 6,859,864    |  |  |
| TOTAL        | 808,902,044    | 31,347,116              | 840,249,160  | TOTAL        | 638,462,709    | 28,731,397       | 667,194,106  |  |  |

| TAX CODE:    | 20480          | QUINCY LIGHTING  |              |              | TAX CODE:      | 20490            | SENECA HEALTHCARE |  |  |
|--------------|----------------|------------------|--------------|--------------|----------------|------------------|-------------------|--|--|
| VALUE BASE:  | 7              | Net of All       |              |              | VALUE BASE:    | 7                | Net of All        |  |  |
| TYPE:        | SPECIAL        |                  |              | TYPE:        | SPECIAL        |                  |                   |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>      |  |  |
| PARCEL COUNT | 2,351          | 551              | 2,902        | PARCEL COUNT | 7,400          | 1,214            | 8,614             |  |  |
| LOCAL        | 486,087,172    | 28,833,041       | 514,920,213  | LOCAL        | 2,191,029,130  | 70,276,768       | 2,261,305,898     |  |  |
| UTILITY      | 347,975        |                  | 347,975      | UTILITY      | 168,904        |                  | 168,904           |  |  |
| TOTAL        | 486,435,147    | 28,833,041       | 515,268,188  | TOTAL        | 2,191,198,034  | 70,276,768       | 2,261,474,802     |  |  |
| PLUS HOX     | 5,278,913      | 47,951           | 5,326,864    | PLUS HOX     | 5,472,600      |                  | 5,472,600         |  |  |
| TOTAL        | 491,714,060    | 28,880,992       | 520,595,052  | TOTAL        | 2,196,670,634  | 70,276,768       | 2,266,947,402     |  |  |

| TAX CODE:    | 20510          | TAYLORSVILLE CEMETERY |              |              | TAX CODE:      | 20520            | WEST ALMANOR CSD |  |  |
|--------------|----------------|-----------------------|--------------|--------------|----------------|------------------|------------------|--|--|
| VALUE BASE:  | 7              | Net of All            |              |              | VALUE BASE:    | 7                | Net of All       |  |  |
| TYPE:        | SPECIAL        |                       |              | TYPE:        | SPECIAL        |                  |                  |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u>      | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>     |  |  |
| PARCEL COUNT | 709            | 80                    | 789          | PARCEL COUNT | 701            | 128              | 829              |  |  |
| LOCAL        | 106,195,703    | 1,916,543             | 108,112,246  | LOCAL        | 380,937,807    | 3,093,099        | 384,030,906      |  |  |
| UTILITY      | 4,176          |                       | 4,176        | UTILITY      |                |                  | 0                |  |  |
| TOTAL        | 106,199,879    | 1,916,543             | 108,116,422  | TOTAL        | 380,937,807    | 3,093,099        | 384,030,906      |  |  |
| PLUS HOX     | 861,000        |                       | 861,000      | PLUS HOX     | 455,000        |                  | 455,000          |  |  |
| TOTAL        | 107,060,879    | 1,916,543             | 108,977,422  | TOTAL        | 381,392,807    | 3,093,099        | 384,485,906      |  |  |

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# TAX RATE AND BONDS RESOLUTION

AUD70-2363-100  
wAudCertValByTBase  
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County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES INCLUDED

9/3/2024  
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| TAX CODE: 30010 PLUMAS COUNTY OFFICE OF EDUCAT |               |             |               | TAX CODE: 30020 FEATHER RIVER COLLEGE |               |             |               |
|--|---------------|-------------|---------------|---------------------------------------|---------------|-------------|---------------|
| VALUE BASE: 7 Net of All                       |               |             |               | VALUE BASE: 7 Net of All              |               |             |               |
| TYPE: SPECIAL                                  |               |             |               | TYPE: SPECIAL                         |               |             |               |
|  | SECURED       | UNSECURED   | TOTAL         |                                       | SECURED       | UNSECURED   | TOTAL         |
| PARCEL COUNT                                   | 24,483        | 3,010       | 27,493        | PARCEL COUNT                          | 24,483        | 3,010       | 27,493        |
| LOCAL  | 4,994,376,165 | 175,736,744 | 5,170,112,909 | LOCAL                                 | 4,994,376,165 | 175,736,744 | 5,170,112,909 |
| UTILITY  | 1,547,341     |             | 1,547,341     | UTILITY                               | 1,547,341     |             | 1,547,341     |
| TOTAL  | 4,995,923,506 | 175,736,744 | 5,171,660,250 | TOTAL                                 | 4,995,923,506 | 175,736,744 | 5,171,660,250 |
| PLUS HOX                                       | 25,295,114    | 82,243      | 25,377,357    | PLUS HOX                              | 25,295,114    | 82,243      | 25,377,357    |
| TOTAL  | 5,021,218,620 | 175,818,987 | 5,197,037,607 | TOTAL                                 | 5,021,218,620 | 175,818,987 | 5,197,037,607 |

| TAX CODE: 30030 PLUMAS UNIFIED SCHOOL DISTRICT |               |             |               | TAX CODE: 30040 SIERRA PLUMAS JOINT UNIFIED SCHC |             |           |             |
|--|---------------|-------------|---------------|--|-------------|-----------|-------------|
| VALUE BASE: 7 Net of All                       |               |             |               | VALUE BASE: 7 Net of All                         |             |           |             |
| TYPE: SPECIAL                                  |               |             |               | TYPE: SPECIAL                                    |             |           |             |
|  | SECURED       | UNSECURED   | TOTAL         |  | SECURED     | UNSECURED | TOTAL       |
| PARCEL COUNT                                   | 24,483        | 3,010       | 27,493        | PARCEL COUNT                                     | 1,127       | 63        | 1,190       |
| LOCAL  | 4,994,376,165 | 175,736,744 | 5,170,112,909 | LOCAL  | 136,580,342 | 1,549,327 | 138,129,669 |
| UTILITY  | 1,547,341     |             | 1,547,341     | UTILITY  | 514,513     |           | 514,513     |
| TOTAL  | 4,995,923,506 | 175,736,744 | 5,171,660,250 | TOTAL  | 137,094,855 | 1,549,327 | 138,644,182 |
| PLUS HOX                                       | 25,295,114    | 82,243      | 25,377,357    | PLUS HOX   | 749,000     |           | 749,000     |
| TOTAL  | 5,021,218,620 | 175,818,987 | 5,197,037,607 | TOTAL  | 137,843,855 | 1,549,327 | 139,393,182 |

| TAX CODE: 30050 ERAF     |               |             |               |
|--------------------------|---------------|-------------|---------------|
| VALUE BASE: 7 Net of All |               |             |               |
| TYPE: SPECIAL            |               |             |               |
|                          | SECURED       | UNSECURED   | TOTAL         |
| PARCEL COUNT             | 25,610        | 3,073       | 28,683        |
| LOCAL                    | 5,130,956,507 | 177,286,071 | 5,308,242,578 |
| UTILITY                  | 2,061,854     |             | 2,061,854     |
| TOTAL                    | 5,133,018,361 | 177,286,071 | 5,310,304,432 |
| PLUS HOX                 | 26,044,114    | 82,243      | 26,126,357    |
| TOTAL                    | 5,159,062,475 | 177,368,314 | 5,336,430,789 |

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# TAX RATE AND BONDS RESOLUTION

AUD70-2360-100  
wAudCertValByTBase  
2 6.001

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES EXCLUDED

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|                    |           |                                    |                  |               |                    |           |                                    |                  |               |
|--------------------|-----------|------------------------------------|------------------|---------------|--------------------|-----------|------------------------------------|------------------|---------------|
| <b>TAX CODE:</b>   | 00001     | BASIC TAX 1%                       |                  |               | <b>TAX CODE:</b>   | 00002     | Unitary 1%                         |                  |               |
| <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               | <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               |
| <b>TYPE:</b>       | OPERATING |                                    |                  |               | <b>TYPE:</b>       | OPERATING |                                    |                  |               |
|                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT       |           | 25,610                             | 3,038            | 28,648        | PARCEL COUNT       |           | 23                                 | 0                | 23            |
| LOCAL              |           | 5,130,956,507                      | 170,683,997      | 5,301,640,504 | LOCAL              |           |                                    |                  | 0             |
| UTILITY            |           | 2,061,854                          |                  | 2,061,854     | UTILITY            |           | 739,355,478                        |                  | 739,355,478   |
| TOTAL              |           | 5,133,018,361                      | 170,683,997      | 5,303,702,358 | TOTAL              |           | 739,355,478                        |                  | 739,355,478   |
| PLUS HOX           |           | 26,044,114                         | 82,243           | 26,126,357    | PLUS HOX           |           |                                    |                  | 0             |
| TOTAL              |           | 5,159,062,475                      | 170,766,240      | 5,329,828,715 | TOTAL              |           | 739,355,478                        |                  | 739,355,478   |
| <b>TAX CODE:</b>   | 00003     | Railroad Unitary 1%                |                  |               | <b>TAX CODE:</b>   | 10070     | School Bond Measure A 530-283-6500 |                  |               |
| <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               | <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               |
| <b>TYPE:</b>       | OPERATING |                                    |                  |               | <b>TYPE:</b>       | OPERATING |                                    |                  |               |
|                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT       |           | 3                                  | 0                | 3             | PARCEL COUNT       |           | 24,483                             | 2,975            | 27,458        |
| LOCAL              |           |                                    |                  | 0             | LOCAL              |           | 4,994,376,165                      | 169,134,670      | 5,163,510,835 |
| UTILITY            |           | 76,998,664                         |                  | 76,998,664    | UTILITY            |           | 1,547,341                          |                  | 1,547,341     |
| TOTAL              |           | 76,998,664                         |                  | 76,998,664    | TOTAL              |           | 4,995,923,506                      | 169,134,670      | 5,165,058,176 |
| PLUS HOX           |           |                                    |                  | 0             | PLUS HOX           |           | 25,295,114                         | 82,243           | 25,377,357    |
| TOTAL              |           | 76,998,664                         |                  | 76,998,664    | TOTAL              |           | 5,021,218,620                      | 169,216,913      | 5,190,435,533 |
| <b>TAX CODE:</b>   | 10071     | School Bond Measure B 530-283-6500 |                  |               | <b>TAX CODE:</b>   | 10075     | Unitary Debt Service               |                  |               |
| <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               | <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               |
| <b>TYPE:</b>       | OPERATING |                                    |                  |               | <b>TYPE:</b>       | OPERATING |                                    |                  |               |
|                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT       |           | 24,483                             | 2,975            | 27,458        | PARCEL COUNT       |           | 23                                 | 0                | 23            |
| LOCAL              |           | 4,994,376,165                      | 169,134,670      | 5,163,510,835 | LOCAL              |           |                                    |                  | 0             |
| UTILITY            |           | 1,547,341                          |                  | 1,547,341     | UTILITY            |           | 739,355,478                        |                  | 739,355,478   |
| TOTAL              |           | 4,995,923,506                      | 169,134,670      | 5,165,058,176 | TOTAL              |           | 739,355,478                        |                  | 739,355,478   |
| PLUS HOX           |           | 25,295,114                         | 82,243           | 25,377,357    | PLUS HOX           |           |                                    |                  | 0             |
| TOTAL              |           | 5,021,218,620                      | 169,216,913      | 5,190,435,533 | TOTAL              |           | 739,355,478                        |                  | 739,355,478   |
| <b>TAX CODE:</b>   | 10076     | Railroad Unitary Debt Service      |                  |               | <b>TAX CODE:</b>   | 10080     | Plumas District Hospital Bond 2008 |                  |               |
| <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               | <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               |
| <b>TYPE:</b>       | OPERATING |                                    |                  |               | <b>TYPE:</b>       | OPERATING |                                    |                  |               |
|                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT       |           | 3                                  | 0                | 3             | PARCEL COUNT       |           | 4,695                              | 936              | 5,631         |
| LOCAL              |           |                                    |                  | 0             | LOCAL              |           | 865,531,506                        | 55,059,632       | 920,591,138   |
| UTILITY            |           | 76,998,664                         |                  | 76,998,664    | UTILITY            |           | 846,472                            |                  | 846,472       |
| TOTAL              |           | 76,998,664                         |                  | 76,998,664    | TOTAL              |           | 866,377,978                        | 55,059,632       | 921,437,610   |
| PLUS HOX           |           |                                    |                  | 0             | PLUS HOX           |           | 8,911,913                          | 68,951           | 8,980,864     |
| TOTAL              |           | 76,998,664                         |                  | 76,998,664    | TOTAL              |           | 875,289,891                        | 55,128,583       | 930,418,474   |
| <b>TAX CODE:</b>   | 10090     | Seneca Healthcare Bond B 2022      |                  |               | <b>TAX CODE:</b>   | 20001     | COUNTY                             |                  |               |
| <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               | <b>VALUE BASE:</b> | 7         | Net of All                         |                  |               |
| <b>TYPE:</b>       | OPERATING |                                    |                  |               | <b>TYPE:</b>       | SPECIAL   |                                    |                  |               |
|                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |                    |           | <u>SECURED</u>                     | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT       |           | 7,400                              | 1,211            | 8,611         | PARCEL COUNT       |           | 25,610                             | 3,038            | 28,648        |
| LOCAL              |           | 2,191,029,130                      | 69,633,473       | 2,260,662,603 | LOCAL              |           | 5,130,956,507                      | 170,683,997      | 5,301,640,504 |
| UTILITY            |           | 168,904                            |                  | 168,904       | UTILITY            |           | 2,061,854                          |                  | 2,061,854     |
| TOTAL              |           | 2,191,198,034                      | 69,633,473       | 2,260,831,507 | TOTAL              |           | 5,133,018,361                      | 170,683,997      | 5,303,702,358 |
| PLUS HOX           |           | 5,472,600                          |                  | 5,472,600     | PLUS HOX           |           | 26,044,114                         | 82,243           | 26,126,357    |
| TOTAL              |           | 2,196,670,634                      | 69,633,473       | 2,266,304,107 | TOTAL              |           | 5,159,062,475                      | 170,766,240      | 5,329,828,715 |

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# TAX RATE AND BONDS RESOLUTION

AUD70-2300-100  
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2.6.001

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES EXCLUDED

03/2024  
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| TAX CODE:    | 20090          | AMERICAN VALLEY CSD |              |              | TAX CODE:      | 20100            | BECKWOURTH CSA |  |  |
|--------------|----------------|---------------------|--------------|--------------|----------------|------------------|----------------|--|--|
| VALUE BASE:  | 7              | Net of All          |              |              | VALUE BASE:    | 7                | Net of All     |  |  |
| TYPE:        | SPECIAL        |                     |              | TYPE:        | SPECIAL        |                  |                |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u>    | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>   |  |  |
| PARCEL COUNT | 2,064          | 466                 | 2,530        | PARCEL COUNT | 105            | 5                | 110            |  |  |
| LOCAL        | 455,788,866    | 26,760,241          | 482,549,107  | LOCAL        | 13,655,324     | 113,520          | 13,768,844     |  |  |
| UTILITY      | 22,200         |                     | 22,200       | UTILITY      |                |                  | 0              |  |  |
| TOTAL        | 455,811,066    | 26,760,241          | 482,571,307  | TOTAL        | 13,655,324     | 113,520          | 13,768,844     |  |  |
| PLUS HOX     | 5,117,913      | 26,951              | 5,144,864    | PLUS HOX     | 168,000        |                  | 168,000        |  |  |
| TOTAL        | 460,928,979    | 26,787,192          | 487,716,171  | TOTAL        | 13,823,324     | 113,520          | 13,936,844     |  |  |

| TAX CODE:    | 20115          | BECKWOURTH PEAK FIRE PROTECTIC |              |              | TAX CODE:      | 20120            | CENTRAL PLUMAS REC & PARK |  |  |
|--------------|----------------|--------------------------------|--------------|--------------|----------------|------------------|---------------------------|--|--|
| VALUE BASE:  | 7              | Net of All                     |              |              | VALUE BASE:    | 7                | Net of All                |  |  |
| TYPE:        | SPECIAL        |                                |              | TYPE:        | SPECIAL        |                  |                           |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u>               | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>              |  |  |
| PARCEL COUNT | 4,732          | 197                            | 4,929        | PARCEL COUNT | 3,831          | 642              | 4,473                     |  |  |
| LOCAL        | 625,255,012    | 12,234,539                     | 637,489,551  | LOCAL        | 764,122,081    | 29,066,609       | 793,188,690               |  |  |
| UTILITY      | 517,411        |                                | 517,411      | UTILITY      | 514,837        |                  | 514,837                   |  |  |
| TOTAL        | 625,772,423    | 12,234,539                     | 638,006,962  | TOTAL        | 764,636,918    | 29,066,609       | 793,703,527               |  |  |
| PLUS HOX     | 4,071,268      |                                | 4,071,268    | PLUS HOX     | 8,246,913      | 61,951           | 8,308,864                 |  |  |
| TOTAL        | 629,843,691    | 12,234,539                     | 642,078,230  | TOTAL        | 772,883,831    | 29,128,560       | 802,012,391               |  |  |

| TAX CODE:    | 20130          | CHESTER CEMETERY |               |              | TAX CODE:      | 20140            | CHESTER FIRE |  |  |
|--------------|----------------|------------------|---------------|--------------|----------------|------------------|--------------|--|--|
| VALUE BASE:  | 7              | Net of All       |               |              | VALUE BASE:    | 7                | Net of All   |  |  |
| TYPE:        | SPECIAL        |                  |               | TYPE:        | SPECIAL        |                  |              |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>  |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |  |  |
| PARCEL COUNT | 7,400          | 1,211            | 8,611         | PARCEL COUNT | 1,425          | 173              | 1,598        |  |  |
| LOCAL        | 2,191,029,130  | 69,633,473       | 2,260,662,603 | LOCAL        | 296,452,665    | 25,539,532       | 321,992,197  |  |  |
| UTILITY      | 168,904        |                  | 168,904       | UTILITY      |                |                  | 0            |  |  |
| TOTAL        | 2,191,198,034  | 69,633,473       | 2,260,831,507 | TOTAL        | 296,452,665    | 25,539,532       | 321,992,197  |  |  |
| PLUS HOX     | 5,472,600      |                  | 5,472,600     | PLUS HOX     | 2,672,600      |                  | 2,672,600    |  |  |
| TOTAL        | 2,196,670,634  | 69,633,473       | 2,266,304,107 | TOTAL        | 299,125,265    | 25,539,532       | 324,664,797  |  |  |

| TAX CODE:    | 20150          | CHESTER PUD      |              |              | TAX CODE:      | 20160            | CHESTER PUD ZONE A |  |  |
|--------------|----------------|------------------|--------------|--------------|----------------|------------------|--------------------|--|--|
| VALUE BASE:  | 7              | Net of All       |              |              | VALUE BASE:    | 7                | Net of All         |  |  |
| TYPE:        | SPECIAL        |                  |              | TYPE:        | SPECIAL        |                  |                    |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>       |  |  |
| PARCEL COUNT | 1,425          | 173              | 1,598        | PARCEL COUNT | 1,222          | 145              | 1,367              |  |  |
| LOCAL        | 296,452,665    | 25,539,532       | 321,992,197  | LOCAL        | 221,157,948    | 16,039,216       | 237,197,164        |  |  |
| UTILITY      |                |                  | 0            | UTILITY      |                |                  | 0                  |  |  |
| TOTAL        | 296,452,665    | 25,539,532       | 321,992,197  | TOTAL        | 221,157,948    | 16,039,216       | 237,197,164        |  |  |
| PLUS HOX     | 2,672,600      |                  | 2,672,600    | PLUS HOX     | 2,217,600      |                  | 2,217,600          |  |  |
| TOTAL        | 299,125,265    | 25,539,532       | 324,664,797  | TOTAL        | 223,375,548    | 16,039,216       | 239,414,764        |  |  |

| TAX CODE:    | 20170          | CLIO PUD         |              |              | TAX CODE:      | 20180            | CRESCENT MILLS FIRE |  |  |
|--------------|----------------|------------------|--------------|--------------|----------------|------------------|---------------------|--|--|
| VALUE BASE:  | 7              | Net of All       |              |              | VALUE BASE:    | 7                | Net of All          |  |  |
| TYPE:        | SPECIAL        |                  |              | TYPE:        | SPECIAL        |                  |                     |  |  |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>        |  |  |
| PARCEL COUNT | 93             | 3                | 96           | PARCEL COUNT | 442            | 27               | 469                 |  |  |
| LOCAL        | 16,928,075     | 69,641           | 16,997,716   | LOCAL        | 42,647,676     | 6,600,425        | 49,248,101          |  |  |
| UTILITY      |                |                  | 0            | UTILITY      |                |                  | 0                   |  |  |
| TOTAL        | 16,928,075     | 69,641           | 16,997,716   | TOTAL        | 42,647,676     | 6,600,425        | 49,248,101          |  |  |
| PLUS HOX     | 140,000        |                  | 140,000      | PLUS HOX     | 768,911        | 7,000            | 775,911             |  |  |
| TOTAL        | 17,068,075     | 69,641           | 17,137,716   | TOTAL        | 43,414,587     | 6,607,425        | 50,022,012          |  |  |

03/2024

# TAX RATE AND BONDS RESOLUTION

AUD70-2360-100  
wAudCertVarByTBase  
2.6.001

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final Tax Year: 2024  
AIRCRAFT VALUES EXCLUDED

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| TAX CODE:    | 20190          | CRESCENT MILLS LIGHTING |              |
|--------------|----------------|-------------------------|--------------|
| VALUE BASE:  | 7              | Net of All              |              |
| TYPE:        | SPECIAL        |                         |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>        | <u>TOTAL</u> |
| PARCEL COUNT | 119            | 5                       | 124          |
| LOCAL        | 7,466,136      | 20,031                  | 7,486,167    |
| UTILITY      |                |                         | 0            |
| TOTAL        | 7,466,136      | 20,031                  | 7,486,167    |
| PLUS HOX     | 196,000        |                         | 196,000      |
| TOTAL        | 7,662,136      | 20,031                  | 7,682,167    |

| TAX CODE:    | 20200          | CROMBERG CEMETERY |              |
|--------------|----------------|-------------------|--------------|
| VALUE BASE:  | 7              | Net of All        |              |
| TYPE:        | SPECIAL        |                   |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>  | <u>TOTAL</u> |
| PARCEL COUNT | 328            | 37                | 365          |
| LOCAL        | 54,859,331     | 2,215,562         | 57,074,893   |
| UTILITY      |                |                   | 0            |
| TOTAL        | 54,859,331     | 2,215,562         | 57,074,893   |
| PLUS HOX     | 497,000        |                   | 497,000      |
| TOTAL        | 55,356,331     | 2,215,562         | 57,571,893   |

| TAX CODE:    | 20210          | CSA #11 (AMBULANCE) |              |
|--------------|----------------|---------------------|--------------|
| VALUE BASE:  | 7              | Net of All          |              |
| TYPE:        | SPECIAL        |                     |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>    | <u>TOTAL</u> |
| PARCEL COUNT | 4,695          | 936                 | 5,631        |
| LOCAL        | 865,531,506    | 55,059,632          | 920,591,138  |
| UTILITY      | 846,472        |                     | 846,472      |
| TOTAL        | 866,377,978    | 55,059,632          | 921,437,610  |
| PLUS HOX     | 8,911,913      | 68,951              | 8,980,864    |
| TOTAL        | 875,289,891    | 55,128,583          | 930,418,474  |

| TAX CODE:    | 20230          | EASTERN PLUMAS HEALTHCARE |               |
|--------------|----------------|---------------------------|---------------|
| VALUE BASE:  | 7              | Net of All                |               |
| TYPE:        | SPECIAL        |                           |               |
|              | <u>SECURED</u> | <u>UNSECURED</u>          | <u>TOTAL</u>  |
| PARCEL COUNT | 9,787          | 480                       | 10,267        |
| LOCAL        | 1,717,347,980  | 31,211,110                | 1,748,559,090 |
| UTILITY      | 961,236        |                           | 961,236       |
| TOTAL        | 1,718,309,216  | 31,211,110                | 1,749,520,326 |
| PLUS HOX     | 8,922,163      |                           | 8,922,163     |
| TOTAL        | 1,727,231,379  | 31,211,110                | 1,758,442,489 |

| TAX CODE:    | 20240          | EASTERN PLUMAS RURAL FIRE |              |
|--------------|----------------|---------------------------|--------------|
| VALUE BASE:  | 7              | Net of All                |              |
| TYPE:        | SPECIAL        |                           |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>          | <u>TOTAL</u> |
| PARCEL COUNT | 1,403          | 71                        | 1,474        |
| LOCAL        | 183,768,068    | 5,704,834                 | 189,472,902  |
| UTILITY      | 259,669        |                           | 259,669      |
| TOTAL        | 184,027,737    | 5,704,834                 | 189,732,571  |
| PLUS HOX     | 1,700,895      |                           | 1,700,895    |
| TOTAL        | 185,728,632    | 5,704,834                 | 191,433,466  |

| TAX CODE:    | 20250          | FLOOD CONTROL COUNTY |               |
|--------------|----------------|----------------------|---------------|
| VALUE BASE:  | 7              | Net of All           |               |
| TYPE:        | SPECIAL        |                      |               |
|              | <u>SECURED</u> | <u>UNSECURED</u>     | <u>TOTAL</u>  |
| PARCEL COUNT | 25,515         | 3,034                | 28,549        |
| LOCAL        | 5,109,203,272  | 170,330,902          | 5,279,534,174 |
| UTILITY      | 1,984,938      |                      | 1,984,938     |
| TOTAL        | 5,111,188,210  | 170,330,902          | 5,281,519,112 |
| PLUS HOX     | 25,960,114     | 82,243               | 26,042,357    |
| TOTAL        | 5,137,148,324  | 170,413,145          | 5,307,561,469 |

| TAX CODE:    | 20260          | GRAEAGLE CSD     |              |
|--------------|----------------|------------------|--------------|
| VALUE BASE:  | 7              | Net of All       |              |
| TYPE:        | SPECIAL        |                  |              |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 1,256          | 52               | 1,308        |
| LOCAL        | 290,063,623    | 5,966,712        | 296,030,335  |
| UTILITY      |                |                  | 0            |
| TOTAL        | 290,063,623    | 5,966,712        | 296,030,335  |
| PLUS HOX     | 1,260,000      |                  | 1,260,000    |
| TOTAL        | 291,323,623    | 5,966,712        | 297,290,335  |

| TAX CODE:    | 20270          | GRAEAGLE FIRE    |              |
|--------------|----------------|------------------|--------------|
| VALUE BASE:  | 7              | Net of All       |              |
| TYPE:        | SPECIAL        |                  |              |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 1,758          | 69               | 1,827        |
| LOCAL        | 534,970,896    | 6,299,191        | 541,270,087  |
| UTILITY      |                |                  | 0            |
| TOTAL        | 534,970,896    | 6,299,191        | 541,270,087  |
| PLUS HOX     | 1,820,000      |                  | 1,820,000    |
| TOTAL        | 536,790,896    | 6,299,191        | 543,090,087  |

| TAX CODE:    | 20280          | GREENHORN CREEK CSD |              |
|--------------|----------------|---------------------|--------------|
| VALUE BASE:  | 7              | Net of All          |              |
| TYPE:        | SPECIAL        |                     |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>    | <u>TOTAL</u> |
| PARCEL COUNT | 387            | 9                   | 396          |
| LOCAL        | 29,044,120     | 93,960              | 29,138,080   |
| UTILITY      |                |                     | 0            |
| TOTAL        | 29,044,120     | 93,960              | 29,138,080   |
| PLUS HOX     | 378,000        |                     | 378,000      |
| TOTAL        | 29,422,120     | 93,960              | 29,516,080   |

| TAX CODE:    | 20290          | GREENVILLE CEMETERY |              |
|--------------|----------------|---------------------|--------------|
| VALUE BASE:  | 7              | Net of All          |              |
| TYPE:        | SPECIAL        |                     |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>    | <u>TOTAL</u> |
| PARCEL COUNT | 1,261          | 64                  | 1,325        |
| LOCAL        | 98,978,687     | 3,044,548           | 102,023,235  |
| UTILITY      | 48,352         |                     | 48,352       |
| TOTAL        | 99,027,039     | 3,044,548           | 102,071,587  |
| PLUS HOX     | 1,140,362      | 6,292               | 1,146,654    |
| TOTAL        | 100,167,401    | 3,050,840           | 103,218,241  |

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# TAX RATE AND BONDS RESOLUTION

AUD70-2350-100  
wAudCertVal.ByTBase  
2 6 001

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES EXCLUDED

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| TAX CODE:    | 20300 GRIZZLY LAKE CSD |           |            |
|--------------|------------------------|-----------|------------|
| VALUE BASE:  | 7 Net of All           |           |            |
| TYPE:        | SPECIAL                |           |            |
|              | SECURED                | UNSECURED | TOTAL      |
| PARCEL COUNT | 565                    | 30        | 595        |
| LOCAL        | 59,334,597             | 2,925,639 | 62,260,236 |
| UTILITY      |                        |           | 0          |
| TOTAL        | 59,334,597             | 2,925,639 | 62,260,236 |
| PLUS HOX     | 587,895                |           | 587,895    |
| TOTAL        | 59,922,492             | 2,925,639 | 62,848,131 |

| TAX CODE:    | 20310 HAMILTON BRANCH FIRE |           |             |
|--------------|----------------------------|-----------|-------------|
| VALUE BASE:  | 7 Net of All               |           |             |
| TYPE:        | SPECIAL                    |           |             |
|              | SECURED                    | UNSECURED | TOTAL       |
| PARCEL COUNT | 967                        | 140       | 1,107       |
| LOCAL        | 313,916,095                | 3,836,251 | 317,752,346 |
| UTILITY      |                            |           | 0           |
| TOTAL        | 313,916,095                | 3,836,251 | 317,752,346 |
| PLUS HOX     | 1,043,000                  |           | 1,043,000   |
| TOTAL        | 314,959,095                | 3,836,251 | 318,795,346 |

| TAX CODE:    | 20320 INDIAN VALLEY CSD |            |             |
|--------------|-------------------------|------------|-------------|
| VALUE BASE:  | 7 Net of All            |            |             |
| TYPE:        | SPECIAL                 |            |             |
|              | SECURED                 | UNSECURED  | TOTAL       |
| PARCEL COUNT | 1,810                   | 84         | 1,894       |
| LOCAL        | 185,837,408             | 10,238,194 | 196,075,602 |
| UTILITY      | 48,352                  |            | 48,352      |
| TOTAL        | 185,885,760             | 10,238,194 | 196,123,954 |
| PLUS HOX     | 2,467,273               | 13,292     | 2,480,565   |
| TOTAL        | 188,353,033             | 10,251,486 | 198,604,519 |

| TAX CODE:    | 20340 JOHNSVILLE PUD |           |            |
|--------------|----------------------|-----------|------------|
| VALUE BASE:  | 7 Net of All         |           |            |
| TYPE:        | SPECIAL              |           |            |
|              | SECURED              | UNSECURED | TOTAL      |
| PARCEL COUNT | 80                   | 1         | 81         |
| LOCAL        | 12,044,477           | 45,639    | 12,090,116 |
| UTILITY      |                      |           | 0          |
| TOTAL        | 12,044,477           | 45,639    | 12,090,116 |
| PLUS HOX     | 28,000               |           | 28,000     |
| TOTAL        | 12,072,477           | 45,639    | 12,118,116 |

| TAX CODE:    | 20350 LAPORTE FIRE |           |            |
|--------------|--------------------|-----------|------------|
| VALUE BASE:  | 7 Net of All       |           |            |
| TYPE:        | SPECIAL            |           |            |
|              | SECURED            | UNSECURED | TOTAL      |
| PARCEL COUNT | 312                | 9         | 321        |
| LOCAL        | 33,864,534         | 55,128    | 33,919,662 |
| UTILITY      |                    |           | 0          |
| TOTAL        | 33,864,534         | 55,128    | 33,919,662 |
| PLUS HOX     | 21,000             |           | 21,000     |
| TOTAL        | 33,885,534         | 55,128    | 33,940,662 |

| TAX CODE:    | 20360 MEADOW VALLEY CEMETERY |            |             |
|--------------|------------------------------|------------|-------------|
| VALUE BASE:  | 7 Net of All                 |            |             |
| TYPE:        | SPECIAL                      |            |             |
|              | SECURED                      | UNSECURED  | TOTAL       |
| PARCEL COUNT | 853                          | 296        | 1,149       |
| LOCAL        | 93,806,700                   | 25,086,515 | 118,893,215 |
| UTILITY      |                              |            | 0           |
| TOTAL        | 93,806,700                   | 25,086,515 | 118,893,215 |
| PLUS HOX     | 833,000                      |            | 833,000     |
| TOTAL        | 94,639,700                   | 25,086,515 | 119,726,215 |

| TAX CODE:    | 20370 MEADOW VALLEY FIRE |           |            |
|--------------|--------------------------|-----------|------------|
| VALUE BASE:  | 7 Net of All             |           |            |
| TYPE:        | SPECIAL                  |           |            |
|              | SECURED                  | UNSECURED | TOTAL      |
| PARCEL COUNT | 359                      | 34        | 393        |
| LOCAL        | 57,294,006               | 343,532   | 57,637,538 |
| UTILITY      |                          |           | 0          |
| TOTAL        | 57,294,006               | 343,532   | 57,637,538 |
| PLUS HOX     | 784,000                  |           | 784,000    |
| TOTAL        | 58,078,006               | 343,532   | 58,421,538 |

| TAX CODE:    | 20380 MOHAWK VALLEY CEMETERY |            |             |
|--------------|------------------------------|------------|-------------|
| VALUE BASE:  | 7 Net of All                 |            |             |
| TYPE:        | SPECIAL                      |            |             |
|              | SECURED                      | UNSECURED  | TOTAL       |
| PARCEL COUNT | 3,446                        | 153        | 3,599       |
| LOCAL        | 898,477,717                  | 10,334,927 | 908,812,644 |
| UTILITY      | 172,424                      |            | 172,424     |
| TOTAL        | 898,650,141                  | 10,334,927 | 908,985,068 |
| PLUS HOX     | 3,143,000                    |            | 3,143,000   |
| TOTAL        | 901,793,141                  | 10,334,927 | 912,128,068 |

| TAX CODE:    | 20390 PENINSULA FIRE |            |               |
|--------------|----------------------|------------|---------------|
| VALUE BASE:  | 7 Net of All         |            |               |
| TYPE:        | SPECIAL              |            |               |
|              | SECURED              | UNSECURED  | TOTAL         |
| PARCEL COUNT | 3,440                | 536        | 3,976         |
| LOCAL        | 1,136,700,063        | 19,628,484 | 1,156,328,547 |
| UTILITY      |                      |            | 0             |
| TOTAL        | 1,136,700,063        | 19,628,484 | 1,156,328,547 |
| PLUS HOX     | 1,246,000            |            | 1,246,000     |
| TOTAL        | 1,137,946,063        | 19,628,484 | 1,157,574,547 |

| TAX CODE:    | 20400 PLUMAS EUREKA CSD |           |             |
|--------------|-------------------------|-----------|-------------|
| VALUE BASE:  | 7 Net of All            |           |             |
| TYPE:        | SPECIAL                 |           |             |
|              | SECURED                 | UNSECURED | TOTAL       |
| PARCEL COUNT | 653                     | 15        | 668         |
| LOCAL        | 178,719,814             | 1,077,605 | 179,797,419 |
| UTILITY      |                         |           | 0           |
| TOTAL        | 178,719,814             | 1,077,605 | 179,797,419 |
| PLUS HOX     | 574,000                 |           | 574,000     |
| TOTAL        | 179,293,814             | 1,077,605 | 180,371,419 |

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# TAX RATE AND BONDS RESOLUTION

AUDITOR'S CERTIFIED  
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2/5/2024

County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES EXCLUDED

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2/29/2024  
Page 5 of 6

| TAX CODE:    | 20410          | PLUMAS DISTRICT HOSPITAL |               |
|--------------|----------------|--------------------------|---------------|
| VALUE BASE:  | 7              | Net of All               |               |
| TYPE:        | SPECIAL        |                          |               |
|              | <u>SECURED</u> | <u>UNSECURED</u>         | <u>TOTAL</u>  |
| PARCEL COUNT | 7,343          | 1,191                    | 8,534         |
| LOCAL        | 1,120,200,283  | 68,168,791               | 1,188,369,074 |
| UTILITY      | 909,722        |                          | 909,722       |
| TOTAL        | 1,121,110,005  | 68,168,791               | 1,189,278,796 |
| PLUS HOX     | 11,600,351     | 82,243                   | 11,682,594    |
| TOTAL        | 1,132,710,356  | 68,251,034               | 1,200,961,390 |

| TAX CODE:    | 20420          | PORTOLA CEMETERY |              |
|--------------|----------------|------------------|--------------|
| VALUE BASE:  | 7              | Net of All       |              |
| TYPE:        | SPECIAL        |                  |              |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 5,141          | 266              | 5,407        |
| LOCAL        | 690,534,166    | 17,963,379       | 708,497,565  |
| UTILITY      | 761,406        |                  | 761,406      |
| TOTAL        | 691,295,592    | 17,963,379       | 709,258,971  |
| PLUS HOX     | 5,464,163      |                  | 5,464,163    |
| TOTAL        | 696,759,755    | 17,963,379       | 714,723,134  |

| TAX CODE:    | 20430          | PORTOLA, CITY OF |              |
|--------------|----------------|------------------|--------------|
| VALUE BASE:  | 7              | Net of All       |              |
| TYPE:        | SPECIAL        |                  |              |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 1,603          | 93               | 1,696        |
| LOCAL        | 179,187,549    | 3,270,222        | 182,457,771  |
| UTILITY      |                |                  | 0            |
| TOTAL        | 179,187,549    | 3,270,222        | 182,457,771  |
| PLUS HOX     | 2,244,268      |                  | 2,244,268    |
| TOTAL        | 181,431,817    | 3,270,222        | 184,702,039  |

| TAX CODE:    | 20440          | PRATTVILLE-ALMANOR FIRE |              |
|--------------|----------------|-------------------------|--------------|
| VALUE BASE:  | 7              | Net of All              |              |
| TYPE:        | SPECIAL        |                         |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>        | <u>TOTAL</u> |
| PARCEL COUNT | 201            | 88                      | 289          |
| LOCAL        | 28,390,351     | 8,699,752               | 37,090,103   |
| UTILITY      | 154,021        |                         | 154,021      |
| TOTAL        | 28,544,372     | 8,699,752               | 37,244,124   |
| PLUS HOX     | 49,000         |                         | 49,000       |
| TOTAL        | 28,593,372     | 8,699,752               | 37,293,124   |

| TAX CODE:    | 20450          | QUINCY LAPORTE CEMETERY |              |
|--------------|----------------|-------------------------|--------------|
| VALUE BASE:  | 7              | Net of All              |              |
| TYPE:        | SPECIAL        |                         |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>        | <u>TOTAL</u> |
| PARCEL COUNT | 4,266          | 703                     | 4,969        |
| LOCAL        | 800,806,676    | 30,145,853              | 830,952,529  |
| UTILITY      | 520,455        |                         | 520,455      |
| TOTAL        | 801,327,131    | 30,145,853              | 831,472,984  |
| PLUS HOX     | 7,574,913      | 61,951                  | 7,636,864    |
| TOTAL        | 808,902,044    | 30,207,804              | 839,109,848  |

| TAX CODE:    | 20470          | QUINCY FIRE      |              |
|--------------|----------------|------------------|--------------|
| VALUE BASE:  | 7              | Net of All       |              |
| TYPE:        | SPECIAL        |                  |              |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 2,680          | 515              | 3,195        |
| LOCAL        | 631,454,734    | 27,551,134       | 659,005,868  |
| UTILITY      | 189,062        |                  | 189,062      |
| TOTAL        | 631,643,796    | 27,551,134       | 659,194,930  |
| PLUS HOX     | 6,818,913      | 40,951           | 6,859,864    |
| TOTAL        | 638,462,709    | 27,592,085       | 666,054,794  |

| TAX CODE:    | 20480          | QUINCY LIGHTING  |              |
|--------------|----------------|------------------|--------------|
| VALUE BASE:  | 7              | Net of All       |              |
| TYPE:        | SPECIAL        |                  |              |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 2,351          | 531              | 2,882        |
| LOCAL        | 486,087,172    | 27,693,729       | 513,780,901  |
| UTILITY      | 347,975        |                  | 347,975      |
| TOTAL        | 486,435,147    | 27,693,729       | 514,128,876  |
| PLUS HOX     | 5,278,913      | 47,951           | 5,326,864    |
| TOTAL        | 491,714,060    | 27,741,680       | 519,455,740  |

| TAX CODE:    | 20490          | SENECA HEALTHCARE |               |
|--------------|----------------|-------------------|---------------|
| VALUE BASE:  | 7              | Net of All        |               |
| TYPE:        | SPECIAL        |                   |               |
|              | <u>SECURED</u> | <u>UNSECURED</u>  | <u>TOTAL</u>  |
| PARCEL COUNT | 7,400          | 1,211             | 8,611         |
| LOCAL        | 2,191,029,130  | 69,633,473        | 2,260,662,603 |
| UTILITY      | 168,904        |                   | 168,904       |
| TOTAL        | 2,191,198,034  | 69,633,473        | 2,260,831,507 |
| PLUS HOX     | 5,472,600      |                   | 5,472,600     |
| TOTAL        | 2,196,670,634  | 69,633,473        | 2,266,304,107 |

| TAX CODE:    | 20510          | TAYLORSVILLE CEMETERY |              |
|--------------|----------------|-----------------------|--------------|
| VALUE BASE:  | 7              | Net of All            |              |
| TYPE:        | SPECIAL        |                       |              |
|              | <u>SECURED</u> | <u>UNSECURED</u>      | <u>TOTAL</u> |
| PARCEL COUNT | 709            | 80                    | 789          |
| LOCAL        | 106,195,703    | 1,916,543             | 108,112,246  |
| UTILITY      | 4,176          |                       | 4,176        |
| TOTAL        | 106,199,879    | 1,916,543             | 108,116,422  |
| PLUS HOX     | 861,000        |                       | 861,000      |
| TOTAL        | 107,060,879    | 1,916,543             | 108,977,422  |

| TAX CODE:    | 20520          | WEST ALMANOR CSD |              |
|--------------|----------------|------------------|--------------|
| VALUE BASE:  | 7              | Net of All       |              |
| TYPE:        | SPECIAL        |                  |              |
|              | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT | 701            | 128              | 829          |
| LOCAL        | 380,937,807    | 3,093,099        | 384,030,906  |
| UTILITY      |                |                  | 0            |
| TOTAL        | 380,937,807    | 3,093,099        | 384,030,906  |
| PLUS HOX     | 455,000        |                  | 455,000      |
| TOTAL        | 381,392,807    | 3,093,099        | 384,485,906  |

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# TAX RATE AND BONDS RESOLUTION

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County of Plumas  
AUDITOR CERTIFIED VALUES BY TAX BASE  
Model Num: Final, Tax Year: 2024  
AIRCRAFT VALUES EXCLUDED

9/3/2024  
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Page 6 of 6

| TAX CODE: 30010 PLUMAS COUNTY OFFICE OF EDUCAT |                |                  |               | TAX CODE: 30020 FEATHER RIVER COLLEGE |                |                  |               |
|--|----------------|------------------|---------------|---------------------------------------|----------------|------------------|---------------|
| VALUE BASE: 7 Net of All                       |                |                  |               | VALUE BASE: 7 Net of All              |                |                  |               |
| TYPE: SPECIAL                                  |                |                  |               | TYPE: SPECIAL                         |                |                  |               |
|  | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>  |                                       | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT                                   | 24,483         | 2,975            | 27,458        | PARCEL COUNT                          | 24,483         | 2,975            | 27,458        |
| LOCAL  | 4,994,376,165  | 169,134,670      | 5,163,510,835 | LOCAL                                 | 4,994,376,165  | 169,134,670      | 5,163,510,835 |
| UTILITY  | 1,547,341      |                  | 1,547,341     | UTILITY                               | 1,547,341      |                  | 1,547,341     |
| TOTAL  | 4,995,923,506  | 169,134,670      | 5,165,058,176 | TOTAL                                 | 4,995,923,506  | 169,134,670      | 5,165,058,176 |
| PLUS HOX                                       | 25,295,114     | 82,243           | 25,377,357    | PLUS HOX                              | 25,295,114     | 82,243           | 25,377,357    |
| TOTAL  | 5,021,218,620  | 169,216,913      | 5,190,435,533 | TOTAL                                 | 5,021,218,620  | 169,216,913      | 5,190,435,533 |

| TAX CODE: 30030 PLUMAS UNIFIED SCHOOL DISTRICT |                |                  |               | TAX CODE: 30040 SIERRA PLUMAS JOINT UNIFIED SCHC |                |                  |              |
|--|----------------|------------------|---------------|--|----------------|------------------|--------------|
| VALUE BASE: 7 Net of All                       |                |                  |               | VALUE BASE: 7 Net of All                         |                |                  |              |
| TYPE: SPECIAL                                  |                |                  |               | TYPE: SPECIAL                                    |                |                  |              |
|  | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>  |  | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u> |
| PARCEL COUNT                                   | 24,483         | 2,975            | 27,458        | PARCEL COUNT                                     | 1,127          | 63               | 1,190        |
| LOCAL  | 4,994,376,165  | 169,134,670      | 5,163,510,835 | LOCAL  | 136,580,342    | 1,549,327        | 138,129,669  |
| UTILITY  | 1,547,341      |                  | 1,547,341     | UTILITY  | 514,513        |                  | 514,513      |
| TOTAL  | 4,995,923,506  | 169,134,670      | 5,165,058,176 | TOTAL  | 137,094,855    | 1,549,327        | 138,644,182  |
| PLUS HOX                                       | 25,295,114     | 82,243           | 25,377,357    | PLUS HOX   | 749,000        |                  | 749,000      |
| TOTAL  | 5,021,218,620  | 169,216,913      | 5,190,435,533 | TOTAL  | 137,843,855    | 1,549,327        | 139,393,182  |

| TAX CODE: 30050 ERAF     |                |                  |               |
|--------------------------|----------------|------------------|---------------|
| VALUE BASE: 7 Net of All |                |                  |               |
| TYPE: SPECIAL            |                |                  |               |
|                          | <u>SECURED</u> | <u>UNSECURED</u> | <u>TOTAL</u>  |
| PARCEL COUNT             | 25,810         | 3,038            | 28,848        |
| LOCAL                    | 5,130,956,507  | 170,683,997      | 5,301,640,504 |
| UTILITY                  | 2,061,854      |                  | 2,061,854     |
| TOTAL                    | 5,133,018,361  | 170,683,997      | 5,303,702,358 |
| PLUS HOX                 | 26,044,114     | 82,243           | 26,126,357    |
| TOTAL                    | 5,159,062,475  | 170,766,240      | 5,329,828,715 |

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# TAX RATE AND BONDS RESOLUTION

## PLUMAS HOSPITAL DISTRICT

### RESOLUTION No. 2024 - 3

#### RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS HOSPITAL DISTRICT GENERAL OBLIGATION BONDS SERIES C PROPERTY TAX RATE 2024-2025

NOW, THEREFORE BE IT RESOLVED that the President and Secretary of the Board of the Plumas Hospital District Board of Directors are hereby authorized and empowered to take all actions necessary or appropriate:

1. To authorize the Plumas County Tax Assessor's office to set the 2024-2025 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series C at 0.0003282

PASSED AND ADOPTED this 12th day of September, 2024 by the following vote:

AYES:        Director Wickman  
               Director Ryback  
               Director Flanigan  
               Director Blesse  
               Director McNett

NAYES:       None

ABSENT:      None



Andrew Ryback, Board President  
Plumas Hospital District

ATTEST:



Sam Blesse, Board Secretary  
Plumas Hospital District

# TAX RATE AND BONDS RESOLUTION

## Debt Service - Plumas Hospital District

|    | 2024/25 bond debt service              | 2024-25               |                |        |
|----|--|-----------------------|----------------|--------|
| 1  | Total Debt (Feb 2025 & Aug 2025)       | 344,590.08            | 4.00           | 0.0%   |
|    | Reserve Fund                           | 250,000.00            |                |        |
| 2  | Total left in fund after Aug 2024 pymt | (312,546.82)          | (160,669.88)   | 226.2% |
| 3  | Unitary Portion                        | 0.00                  |                |        |
| 4  | Unsecured Portion                      | (17,530.07)           |                |        |
| 5  | Total Debt for Secured Portion         | 264,513.19            |                |        |
| 6  | Total Unsecured Value                  | 56,267,895.00         | 4,606,371.00   | 11.3%  |
| 7  | Minus 13% delq rate                    | (7,314,826.35)        |                |        |
| 8  | Unsec rate (prior yr sec rate)         | 0.0003581             |                |        |
| 9  | Unsecured's portion                    | 17,530.07             |                |        |
| 10 | Total Secured/utility Value            | 866,377,978.00        | 106,527,800.00 | 15.9%  |
| 11 | Plus HOE/HOX                           | 8,911,913.00          |                |        |
| 12 | Minus 8% delq rate                     | (69,310,238.24)       |                |        |
| 13 | Total Value to collect on              | <b>805,979,652.76</b> | 97,827,061.00  | 15.6%  |
| 14 | Secured Debt Svc                       | 264,513.19            | (57,218.60)    |        |
| 15 | Secured Bond Rate                      | <b>0.0003282</b>      | (0.0001261)    |        |

\$32.82 per \$100k

## RESOLUTION NO. 449

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SENECA HEALTHCARE DISTRICT REQUESTING THE SETTING OF 2024-25 PROPERTY TAX RATES FOR GENERAL OBLIGATION NOTES

**WHEREAS**, a duly called municipal election was held in the Seneca Healthcare District (the “District”) on November 8, 2022, and thereafter canvassed pursuant to law; and

**WHEREAS**, at such election there was submitted to and approved by the requisite two-thirds (2/3) vote of the qualified electors of the District a question as to the issuance and sale of general obligation bonds of the District for the purpose of raising money for the acquisition, construction, installation and equipping of a new hospital and skilled nursing facility and improvements to facilities of the District, in the maximum aggregate principal amount of \$42,000,000 payable from the levy of an unlimited *ad valorem* tax against all taxable property in the District; and

**WHEREAS**, the District is proceeding with the issuance of its General Obligation Notes, Election of 2022, Series 2024 (the “GO Notes”); and

**WHEREAS**, the District now desires to request that the Plumas County Tax Assessor’s office set the 2024-25 property tax rates for the GO Notes.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Seneca Healthcare District, Plumas County, California as follows:

**SECTION 1. Authorization.** The President of the District’s Board of Directors, the Chief Executive Officer and Chief Financial Officer of the District (the “Authorized Officers”) are each hereby authorized and directed to authorize the Plumas County Tax Assessor’s office to set the 2024-25 property tax rate for the GO Notes at 0.0008000.

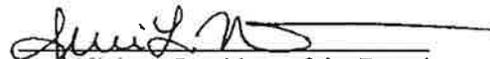
**SECTION 2. Further Action.** The Authorized Officers are authorized to take any and all actions which are necessary in order for the authorizations and direction provided in this resolution to be carried out.

**SECTION 3. Effective Date.** This Resolution shall be effective immediately as of the date of its adoption.

# TAX RATE AND BONDS RESOLUTION

**PASSED AND ADOPTED** by the Board of Directors of the Seneca Healthcare District  
this 12<sup>th</sup> day of August, 2024, by the following vote:

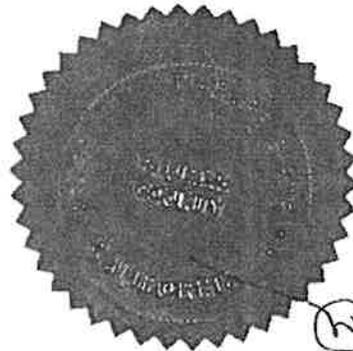
AYES:          5    
NAYS:          0    
ABSENT:       0    
ABSTAIN:      0  

  
Jerri Nielsen, President of the Board

ATTEST:

I, Kenneth Crandall, Secretary of the Board of Directors of Seneca Healthcare District,  
Plumas County, California, do hereby certify that the foregoing is a full, true and  
correct copy of Resolution No. 449 passed and adopted by said Board of Directors at a  
meeting held on the 12<sup>th</sup> day of August, 2024.

  
Kenneth Crandall, Board Secretary

  
  
DEBORAH HOUSEN  
BOARD CLERK

## BACK UP EXHIBITS

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A-1

# TAX RATE AND BONDS RESOLUTION

## Debt Service - Seneca Healthcare District

| 2024/25 Bond Debt Service                           | 2024-25             |
|---|---------------------|
| 1 Debt Payment (March 1, 2025)                      | 296,797.59          |
| Debt Payment (September 1, 2025)                    | 467,850.17          |
| Add'l levy Request for Future FY 25-26 Debt Service | 852,409.58          |
| 2 Total left in fund after September 2024 Payment   | -                   |
| 3 Unitary Portion                                   | -                   |
| 4 Unsecured Portion                                 | -                   |
| 5 <b>Total Debt for FY 24-25 Secured Portion</b>    | <b>1,617,057.34</b> |
| 6 Total Unsecured Value                             | 70,276,768.00       |
| 7 Minus 13% delq rate                               | 9,135,979.84        |
| 8 Unsecured rate (prior year secured rate)          | -                   |
| 9 Unsecured 's portion                              | -                   |
| 10 Total Secured/Utility Value*                     | 2,191,198,034.00    |
| 11 Plus HOE/HOX                                     | 5,472,600.00        |
| 12 Minus 8% delq rate                               | (175,295,842.72)    |
| 13 Total Value to collect on                        | 2,021,374,791.28    |
| 14 Secured Debt Service                             | 1,617,057.34        |
| 15 Secured Bond Rate                                | 0.0008000           |

**Tax Rate \$80.00 per \$100k**

# 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 ADOPTED BUDGET SINCE SEPTEMBER 6, 2024

## Proposed Changes To Final Budget Since Sept 6, 2024

| Change Type                        | FY24-25 Final Budget Book Published 9/6/2024 | FY24-25 Final Budget Book Adopted 10/1/24 | Issue   | Requested by: | Updated Date: | Date of Notice |
|------------------------------------|--|---|---|---------------|---------------|----------------|
| 1 Content Change                   | pg. 22, 23, 217                              | pg. 22, 23, 217                           | Remove (interim) from Environmental Services Director   |               | 9/9/2024      | 9/9/2024       |
| 2 Budget Change                    | pg. 321                                      | pg. 321                                   | 70330/51080 - change \$2,520,982 to \$1,906,399 - retirement budget was recalculated  |               | 9/18/2024     | 9/18/2024      |
| 3 Budget Change                    | pg. 332                                      | pg. 332                                   | 70387/51080 - change \$190,627 to \$105,103 - retirement budget was recalculated  |               | 9/18/2024     | 9/18/2024      |
| 4 Budget Change                    | pg. 334                                      | pg. 334                                   | 70362/51080 - Change \$52,867 to \$57,082 - retirement budget was recalculated  |               | 9/18/2024     | 9/18/2024      |
| 5 Budget Change                    | pg. 412, 413                                 | pg. 412, 413                              | 70307/51110 - \$2,383 to \$0. 70307/525119 \$2,118 to \$0   |               | 9/18/2024     | 9/18/2024      |
| 6 Budget Change                    | pg. 211                                      | pg. 211                                   | 70309/51110-0 to \$2,383. 70309/525119 \$0 to \$2,118.  |               | 9/18/2024     | 9/18/2024      |
| 7 Fund Balance changes             | pg. 31-43                                    | pg. 31-43                                 | Changes are due to changes #2,3,4,5,6   |               | 9/19/2024     | 9/19/2024      |
| 8 CAO letter                       | pg. 7  | pg. 7                                     | Change from "...and Non-General Fund increases amount to \$6.7 million above FY23-24..." to "...and Non-General Fund increases amount to \$10.1 million above FY23-24..." |               | 9/19/2024     | 9/19/2024      |
| 9 Budget Change                    | pg. 481                                      | pg. 481                                   | Fund 0206/580001 - change from \$175,000 to \$174,472.  |               | 9/18/2024     | 9/18/2024      |
| 10 Budget Change                   | pg. 485                                      | pg. 485                                   | Fund 2088/58000 - change from \$165,000 to 0.   |               | 9/18/2024     | 9/18/2024      |
| 11 Fund Balance changes            | pg. 475                                      | pg. 475                                   | Change is due to change #9, 10  |               | 9/19/2024     | 9/19/2024      |
| 12 Fund Balance Changes            | pg. 475                                      | pg. 475                                   | Fund 208, column 4, change from 0 to \$98,147. Fund 208, column 7, change from \$2,192,269 to \$2,094,122   |               | 9/19/2024     | 9/19/2024      |
| 13 Content Change                  | pg. 22, 23, 304                              | pg. 22, 23, 304                           | Remove (Acting) from Public Works Director, Rob Thorman   |               | 9/19/2024     | 9/19/2024      |
| 14 CAO Letter                      | pg. 8  | pg. 8                                     | Changes are due to changes #2-6,9,10  |               | 9/19/2024     | 9/19/2024      |
| 15 Appropriations Summary          | pg. 26                                       | pg. 26                                    | Changes are due to changes #2-6,9,10  |               | 9/19/2024     | 9/19/2024      |
| 16 Revenues & Expenditures Summary | pg. 27-28                                    | pg. 27-28                                 | Changes are due to changes #2-6,9,10  |               | 9/19/2024     | 9/19/2024      |
| 17 Content Change                  | pg. 34                                       | pg. 34                                    | Appropriations subject to limit changed from 0 to \$21,964,476  |               | 9/23/2024     | 9/23/2024      |
| 18 Content Change                  | pg. 509                                      | pg. 509-535                               | Tax Rate and Bonds Resolution was added.  |               | 9/19/2024     | 9/19/2024      |
| 19 Content Change                  | pg. 541                                      | pg. 541                                   | Proposed changes to Adopted Budget since September 6, 2024 was added  |               | 9/19/2024     | 9/19/2024      |
| 20 Content Change                  | pg. 2  | pg. 2                                     | Changed September 2024 to October 2024  |               | 9/19/2024     | 9/19/2024      |
| 21 Content Change                  | pg. 426-434                                  | pg. 426-434                               | Removed FY23/24 Recommended Column. Added FY24/25 Adopted Column.   |               | 9/19/2024     | 9/19/2024      |
| 22 Content change                  | pg. 433                                      | pg. 433                                   | Deputy Public Guardian/Conservator- /I/ was 0 for the FY24/25 Recommended but corrected to be 0.5 for the FY24/25 adopted as it was previously omitted.                   |               | 9/20/2024     | 9/20/2024      |

# SUMMARY OF CHANGES SINCE JUNE 25, 2024

Below is the summary of the changes made to the budget from the FY25 Recommended Budget approved on June 25, 2024, to the FY25 Final Budget as of 9/6/25. There were 685 changes made to the department budgets as well as updates to the opening fund balances. Most of these changes stemmed from updating payroll-related items, reduction in various professional services, state funding for jail project, reclassifying items, and transferring between funds and departments. See Schedule 9 department budgets for the full side-by-side comparison per account line item.

FY25 Opening Fund Balance Reported on Schedule 3

| Fund | Sub-Fund |                             | FY25 Final 9/6/24 | FY25 Recommended 6/25/24 | Changes from 6/25/24 |
|------|----------|-----------------------------|-------------------|--------------------------|----------------------|
|      |          |                             | 6/30/2024         | 6/30/2024                |                      |
| 0001 | 00000    | GENERAL                     | 23,641,479        | 20,021,276               | 3,620,203            |
| 0001 | 0001C    | CAPITAL REPLACEMENT         | 153,579           | 153,992                  | (413)                |
| 0001 | 0001D    | District Attorney           | -                 | -                        | -                    |
| 0001 | 0001H    | HOMICIDE TRIAL COSTS        | 21,669            | 21,669                   | -                    |
| 0001 | 0001I    | GEN FUND DEV/IMPACT         | 11,040            | 11,070                   | (30)                 |
| 0001 | 0001N    | SENIOR CITIZENS NUTRITION   | (557,188)         | -                        | (557,188)            |
| 0001 | 0001R    | SUPERVISOR COMM.SVC.FU      | 3,036             | 3,045                    | (9)                  |
| 0001 | 0001S    | SHERIFF                     | 8,602             | -                        | 8,602                |
| 0001 | 0001T    | TAYLORSVILLE SCH PRESER     | 5,135             | 5,124                    | 11                   |
| 0001 | 0001V    | ABAND VEH ABATEMT FUND      | 13,645            | 9,344                    | 4,301                |
|      |          | <b>Total General Fund</b>   | <b>23,300,997</b> | <b>20,225,520</b>        | <b>3,075,477</b>     |
| 0002 | 00000    | ROAD                        | 7,015,718         | 6,198,261                | 817,457              |
| 0003 | 00000    | FISH AND GAME               | 396,956           | 259,113                  | 137,843              |
| 0004 | 00000    | CHILD ABUSE PREVENTION      | 163,163           | 145,451                  | 17,712               |
| 0005 | 00000    | COUNTY FAIR                 | 179,384           | 352,281                  | (172,897)            |
| 0009 | 00000    | CO LOCAL REV 2011           | 4,681,766         | 4,135,023                | 546,743              |
| 0011 | 00000    | TITLE III                   | 1,438,469         | 1,537,940                | (99,471)             |
| 0013 | 00000    | DEPT. SOCIAL SERVICES       | 276,188           | 3,589,978                | (3,313,790)          |
| 0013 | 0013P    | REALIGN - PROT SERVICES     | 9,887,552         | 6,820,068                | 3,067,484            |
| 0013 | 0013R    | SS - REALIGNMENT            | 11,084,239        | 11,719,304               | (635,065)            |
| 0014 | 00000    | MENTAL HEALTH               | 2,419,219         | 2,012,536                | 406,683              |
| 0014 | 0014A    | MENTAL HLTH MHSA            | 2,804,612         | 3,052,619                | (248,007)            |
| 0014 | 0014B    | MENTAL HLTH BEHAVIORAL      | 129,249           | 30,941                   | 98,308               |
| 0014 | 0014C    | CAL-WORKS M.H. & A.D.       | 29,844            | 5                        | 29,839               |
| 0014 | 0014H    | SIERRA HOUSE BOARD & CA     | 16,512            | 4,965                    | 11,547               |
| 0014 | 0014S    | SAMHSA                      | 149,208           | 29,050                   | 120,158              |
| 0014 | 0014W    | WRAP AROUND                 | 7,684             | 6,929                    | 755                  |
| 0015 | 00000    | HEALTH                      | 2,844,442         | 1,545,559                | 1,298,883            |
| 0015 | 0015E    | E.M.S.                      | 10,109            | 8,104                    | 2,005                |
| 0015 | 0015P    | PUBLIC HLTH EMRG PREPAR     | 254,292           | 191,645                  | 62,647               |
| 0015 | 0015V    | HEALTH VITAL STATISTICS     | 10,314            | 10,558                   | (244)                |
| 0016 | 00000    | ALCOHOL & DRUG              | 410,844           | 581,136                  | (170,292)            |
| 0016 | 0016A    | A&D PROP 36                 | 4,044             | 4,014                    | 30                   |
| 0017 | 0017C    | SHERIFF CIVIL OPERATIONS    | 9,945             | 19,421                   | (9,476)              |
| 0017 | 0017F    | SHRFF -ASSET FORFEITR ED    | 9,470             | 9,428                    | 42                   |
| 0017 | 0017G    | SHERIFF -GRANTS             | 1,935,604         | 1,805,147                | 130,457              |
| 0017 | 0017I    | INMATE WELFARE FUND         | 61,765            | 71,800                   | (10,035)             |
| 0017 | 0017N    | NARCOTICS FUND              | 59,059            | 59,132                   | (73)                 |
| 0018 | 00000    | ADULT DRUG COURT            | 13,939            | -                        | 13,939               |
| 0019 | 00000    | CARES ACT - COVID19         | 67,691            | 67,876                   | (185)                |
| 0021 | 00000    | ARPA 2021                   | 1,249,561         | 1,354,024                | (104,463)            |
| 0022 | 00000    | DISASTER RESPONSE FUND      | 102,855           | 128,884                  | (26,029)             |
| 0023 | 00000    | DISASTR RECOV OP CNTR DROC  | 432,252           | 433,017                  | (765)                |
| 0025 | 00000    | COUNTY LOCAL REV AB109      | 1,116,234         | 1,089,996                | 26,238               |
| 0026 | 00000    | LOCAL ASSISTANCE & TCF      | 6,157,227         | 6,106,420                | 50,807               |
| 0035 | 00000    | CHILD SUPPORT               | 386,907           | 493,549                  | (106,642)            |
| 0037 | 00000    | DNA PENALTY (PROP 69)       | 25,946            | 25,954                   | (8)                  |
| 0046 | 00000    | PROB GRANT DEPT(S)          | 978,666           | 891,074                  | 87,592               |
| 0046 | 0046C    | 0046C CRIMINAL LAB PENALTY  | 20,295            | 20,391                   | (96)                 |
| 0046 | 0046D    | 0046D PROB-DIV JUV          | 773,714           | 802,057                  | (28,343)             |
| 0046 | 0046P    | 0046P PROB-PRETRIAL         | 90,486            | 86,855                   | 3,631                |
| 0046 | 0046R    | 0046R PROB-ADULT HIGH RISK  | 756,473           | 1,224,276                | (467,803)            |
| 0047 | 00000    | PLAN - DWR DACTI            | 19                | 19                       | -                    |
| 0048 | 00000    | Plan Prop 1 IRWM            | 16,236            | 37,313                   | (21,077)             |
| 0049 | 00000    | PLAN GRANT-DWR/SGM          | 165               | 165                      | -                    |
| 0050 | 00000    | PLAN GRANT - SB2            | 2,548             | 2,780                    | (232)                |
| 0052 | 00000    | PLAN - HHAP GRANT           | 77,425            | 77,633                   | (208)                |
| 0053 | 00000    | TOBACCO SETTLEMENT FUND     | 612,099           | 629,379                  | (17,280)             |
| 0054 | 00000    | OPIOID SETTLEMENT FUND      | 700,122           | 720,882                  | (20,760)             |
| 0054 | 00543    | 00543 DISTRIBUTOR-ABATEMENT | 68,667            |                          | 68,667               |

# SUMMARY OF CHANGES SINCE JUNE 25, 2024

|                                    |       |                           |                    |                   |                  |
|------------------------------------|-------|---------------------------|--------------------|-------------------|------------------|
| 0055                               | 00000 | PG&E SETTLEMENT           | 10,689,878         | 10,634,840        | 55,038           |
| 0056                               | 00000 | DIXIE FIRE INSURANCE      | 4,646              | 1,921,923         | (1,917,277)      |
| 0056                               | 00561 | 00561 DIXIE-TRIDENL       | 1,761,763          |                   | 1,761,763        |
| 0057                               | 00000 | SW GRANTS (PW)            | 33,009             | 33,190            | (181)            |
| 0058                               | 00000 | CDBG CARES ACT CV-2-3     | 43,958             |                   | 43,958           |
| 0059                               | 00000 | CDBG ANNUAL ED            | (689)              |                   | (689)            |
| 0062                               | 00000 | RECORDERS FUND            | 111,305            | 108,739           | 2,566            |
| 0062                               | 0062M | RECORDER MICROGRAPHIC     | 100,208            | 162,649           | (62,441)         |
| 0062                               | 0062O | RECORDER'S OFFICE MODE    | 213,674            | 209,439           | 4,235            |
| 0063                               | 00000 | ANIMAL CONT. SPAY/NEUTER  | 22,078             | 24,047            | (1,969)          |
| 0064                               | 00000 | DOMESTIC VIOL ASSISTANCE  | 12,321             | 15,469            | (3,148)          |
| 0065                               | 00000 | ERDS                      | 48,066             | 48,221            | (155)            |
| 0067                               | 00000 | HAVA - ELECTIONS          | 47,379             | 47,468            | (89)             |
| 0070                               | 00000 | PCCDC PILT CDBG           | 6,479              | 6,497             | (18)             |
| 00D1                               | 00000 | ASSET FORFEITURE          | 16,464             | 16,507            | (43)             |
| 00D2                               | 00000 | ENVIRONMENTAL SETTLEMENT  | 449,043            | 468,058           | (19,015)         |
| 0308                               | 00000 | DA-RE-ENTRY PROGRAM       | 433,748            | 433,748           | -                |
| 0309                               | 00000 | DA Alt Sentencing         | 6,200              | 70,746            | (64,546)         |
| <b>Total Special Revenue Fund</b>  |       |                           | <b>73,938,708</b>  | <b>72,594,493</b> | <b>1,344,215</b> |
| 0093                               |       | CRIMINAL JUS. CONST. FUND | 387,464            | 50,442            | 337,022          |
| <b>Total Capital Project Funds</b> |       |                           | <b>387,464</b>     | <b>50,442</b>     | <b>337,022</b>   |
| 0096                               |       | CAPITAL IMPROVEMENTS      | (727,809)          | -                 |                  |
| 0096                               | 0096J | CAPITAL IMP JAIL          | 3,702,772          | 1,894,000         | 1,808,772        |
| <b>Total Debt Service Funds</b>    |       |                           | <b>2,974,963</b>   | <b>1,894,000</b>  | <b>1,808,772</b> |
| <b>Total Governmental Funds</b>    |       |                           | <b>100,602,132</b> | <b>94,764,455</b> | <b>6,565,486</b> |

| Revenue                    |                     |                          |                  |                   |
|----------------------------|---------------------|--------------------------|------------------|-------------------|
|                            | FY25 Final          | FY25 Recommended 6/25/24 | Amount Change    | Number of Changes |
| <b>GF</b>                  | <b>(29,434,605)</b> | <b>(29,607,136)</b>      | <b>172,531</b>   | <b>7</b>          |
| 40_TAX REVENUE             | (21,068,999)        | (21,043,358)             | (25,641)         | 1                 |
| 41_LICENSES & PERMITS      | (768,700)           | (768,700)                | -                | -                 |
| 42_FINES & PENALTIES       | (150,010)           | (150,010)                | -                | -                 |
| 43_USE OF MONEY & PROPERTY | (602,385)           | (602,385)                | -                | -                 |
| 44_STATE & FEDERAL AID     | (2,981,857)         | (3,181,885)              | 200,028          | 5                 |
| 45_CHARGES FOR SERVICES    | (3,209,440)         | (3,209,440)              | -                | -                 |
| 46_OTHER REVENUE           | (653,214)           | (651,358)                | (1,856)          | 1                 |
| <b>NGF</b>                 | <b>(56,539,082)</b> | <b>(59,628,866)</b>      | <b>3,089,784</b> | <b>34</b>         |
| 40_TAX REVENUE             | (217,791)           | (217,791)                | -                | -                 |
| 41_LICENSES & PERMITS      | (92,500)            | (92,500)                 | -                | -                 |
| 42_FINES & PENALTIES       | (44,305)            | (46,305)                 | 2,000            | 3                 |
| 43_USE OF MONEY & PROPERTY | (1,822,380)         | (1,821,330)              | (1,050)          | 2                 |
| 44_STATE & FEDERAL AID     | (44,113,104)        | (47,217,938)             | 3,104,834        | 22                |
| 45_CHARGES FOR SERVICES    | (2,109,266)         | (2,098,266)              | (11,000)         | 6                 |
| 46_OTHER REVENUE           | (8,139,736)         | (8,134,736)              | (5,000)          | 1                 |
| <b>Grand Total</b>         | <b>(85,973,687)</b> | <b>(89,236,003)</b>      | <b>3,262,315</b> | <b>41</b>         |

| Expenditures           |                    |                          |                  |                   |
|------------------------|--------------------|--------------------------|------------------|-------------------|
|                        | FY25 Final         | FY25 Recommended 6/25/24 | Amount Change    | Number of Changes |
| <b>GF</b>              | <b>45,204,910</b>  | <b>43,496,924</b>        | <b>1,707,986</b> | <b>276</b>        |
| 51_SALARIES & BENEFITS | 30,372,597         | 28,665,879               | 1,706,718        | 210               |
| 52_SERVICES & SUPPLIES | 13,115,566         | 13,342,852               | (227,286)        | 63                |
| 53_OTHER CHARGES       | 323,355            | 313,355                  | 10,000           | 1                 |
| 54_FIXED ASSETS        | 1,393,392          | 1,174,838                | 218,554          | 2                 |
| <b>NGF</b>             | <b>80,830,575</b>  | <b>80,610,164</b>        | <b>220,411</b>   | <b>307</b>        |
| 51_SALARIES & BENEFITS | 28,373,870         | 24,858,342               | 3,515,528        | 148               |
| 51_STATE & FEDERAL AID | 325,092            | 353,266                  | (28,174)         | 6                 |
| 52_SERVICES & SUPPLIES | 40,063,118         | 43,134,597               | (3,071,479)      | 140               |
| 53_OTHER CHARGES       | 6,622,104          | 6,593,604                | 28,500           | 2                 |
| 54_FIXED ASSETS        | 5,446,391          | 5,670,355                | (223,964)        | 11                |
| <b>Grand Total</b>     | <b>126,035,485</b> | <b>124,107,088</b>       | <b>1,928,398</b> | <b>583</b>        |

# SUMMARY OF CHANGES SINCE JUNE 25, 2024

|                            | TRANSFERS           |                          |                    |                   |
|----------------------------|---------------------|--------------------------|--------------------|-------------------|
|                            | FY25 Final          | FY25 Recommended 6/25/24 | Amount Change      | Number of Changes |
| <b>48_ TRANSFER</b>        | <b>(41,911,759)</b> | <b>(35,267,233)</b>      | <b>(6,644,526)</b> | <b>31</b>         |
| AIR POLLUTION CONTROL      | (10,820)            | (10,820)                 | -                  | -                 |
| AIRPORTS                   | (1,678)             | (1,678)                  | -                  | -                 |
| ALCOHOL & DRUG             | (250,000)           | -                        | (250,000)          | 1                 |
| ANIMAL CONT. SPAY/NEUTER   | -                   | -                        | -                  | -                 |
| ASSET FORFEITURE           | -                   | -                        | -                  | -                 |
| BECKWOURTH CO.SERV.AREA    | -                   | -                        | -                  | -                 |
| CAPITAL IMPROVEMENTS       | (1,992,975)         | (1,165,166)              | (827,809)          | 2                 |
| CHILD ABUSE PREVENTION     | (20,000)            | (20,000)                 | -                  | -                 |
| CHILD SUPPORT              | (16,342)            | (16,342)                 | -                  | -                 |
| CO.SVC.AREA#11-AMBULANCE   | -                   | -                        | -                  | -                 |
| COUNTY FAIR                | (612,080)           | (612,080)                | -                  | -                 |
| COUNTY LOCAL REV AB109     | -                   | -                        | -                  | -                 |
| CRESCENT MILLS LIGHTING    | -                   | -                        | -                  | -                 |
| CSA #12 SENIOR TRANS       | (2,116)             | (2,116)                  | -                  | -                 |
| DA - ADULT DRUG COURT      | -                   | -                        | -                  | -                 |
| DA Alt Sentencing          | (399,280)           | (388,753)                | (10,527)           | 1                 |
| DEPT. SOCIAL SERVICES      | (13,770,000)        | (8,770,000)              | (5,000,000)        | 1                 |
| DISASTER RESPONSE FUND     | (432,534)           | (432,501)                | (33)               | 1                 |
| DISASTR RECOV OP CNTR DROC | (1,073)             | -                        | (1,073)            | 1                 |
| ENVIRONMENTAL SETTLEMENT   | -                   | -                        | -                  | -                 |
| FLOOD CNTRL 0208           | (145,000)           | (145,000)                | -                  | -                 |
| GENERAL                    | (17,658,611)        | (17,542,392)             | (116,219)          | 9                 |
| LOCAL ASSISTANCE & TCF     | -                   | -                        | -                  | -                 |
| MENTAL HEALTH              | (2,686,340)         | (2,262,095)              | (424,245)          | 9                 |
| MONTEREY FORUM             | -                   | -                        | -                  | -                 |
| OPEB PENSION ISF           | -                   | -                        | -                  | -                 |
| OPIOID SETTLEMENT FUND     | -                   | -                        | -                  | -                 |
| PCCDC PILT CDBG            | -                   | -                        | -                  | -                 |
| PG&E DIXIE FIRE SETTLEMENT | -                   | -                        | -                  | -                 |
| PLAN GRANT-DWR/SGM         | -                   | -                        | -                  | -                 |
| Plan Prop 1 IRWM           | -                   | -                        | -                  | -                 |
| PROB GRANT DEPT(S)         | (773,484)           | (773,484)                | -                  | -                 |
| PUBLIC HEALTH              | (387,928)           | (387,928)                | -                  | -                 |
| QUINCY LIGHTING            | (18,000)            | (18,000)                 | -                  | -                 |
| RECORDERS FUND             | -                   | -                        | -                  | -                 |
| ROAD                       | (348,261)           | (348,261)                | -                  | -                 |
| S.W. PLANNING/OPERATIONS   | -                   | -                        | -                  | -                 |
| SHERIFF GRANTS             | (2,385,237)         | (2,370,617)              | (14,620)           | 6                 |
| TITLE III                  | -                   | -                        | -                  | -                 |
| TOBACCO SETTLEMENT FUND    | -                   | -                        | -                  | -                 |
| UNEMPLOYMENT INS.RESERVE   | -                   | -                        | -                  | -                 |
| W/C & LIAB INSURANCE       | -                   | -                        | -                  | -                 |
| <b>58_ TRANSFERS</b>       | <b>36,377,865</b>   | <b>30,069,592</b>        | <b>6,308,274</b>   | <b>30</b>         |
| AIRPORTS                   | -                   | -                        | -                  | -                 |
| ALCOHOL & DRUG             | 155,000             | 160,000                  | (5,000)            | 1                 |
| ARPA 2021                  | 426,274             | 351,274                  | 75,000             | 1                 |
| AUD- CO LOCAL REV 2011     | -                   | -                        | -                  | -                 |
| BECKWOURTH CO.SERV.AREA    | 175,000             | 175,000                  | -                  | -                 |
| CAPITAL IMPROVEMENTS       | 1,894,000           | 1,894,000                | -                  | -                 |
| CARES ACT - COVID19        | -                   | -                        | -                  | -                 |
| CDBG ANNUAL ED             | 38,045              | 37,967                   | 78                 | 1                 |
| CDBG CARES ACT CV-2-3      | 24,150              | -                        | 24,150             | 1                 |
| COUNTY FAIR                | -                   | -                        | -                  | -                 |
| COUNTY LOCAL REV AB109     | 1,295,412           | 1,295,412                | -                  | -                 |
| CRESCENT MILLS LIGHTING    | 4,000               | 4,000                    | -                  | -                 |
| CSA #12 SENIOR TRANS       | -                   | -                        | -                  | -                 |
| DA - ADULT DRUG COURT      | -                   | -                        | -                  | -                 |
| DA Alt Sentencing          | 6,000               | 6,000                    | -                  | -                 |
| DA-RE-ENTRY PROGRAM        | -                   | -                        | -                  | -                 |
| DEPT. SOCIAL SERVICES      | 11,148,800          | 6,148,800                | 5,000,000          | 2                 |
| DISASTER RESPONSE FUND     | 408,335             | 406,322                  | 2,013              | 1                 |
| DISASTR RECOV OP CNTR DROC | 432,534             | 432,501                  | 33                 | 1                 |
| DNA PENALTY (PROP 69)      | -                   | -                        | -                  | -                 |
| DOMESTIC VIOL ASSISTANCE   | -                   | -                        | -                  | -                 |
| FLOOD CNTRL 0208           | 185,000             | 175,000                  | 10,000             | 1                 |
| GENERAL                    | 14,756,356          | 14,029,477               | 726,879            | 5                 |
| GRIZZLY RANCH CSD          | -                   | -                        | -                  | -                 |
| LOCAL ASSISTANCE & TCF     | 727,785             | 727,785                  | -                  | -                 |
| MENTAL HEALTH              | 1,206,356           | 745,372                  | 460,984            | 8                 |
| OPEB PENSION ISF           | -                   | -                        | -                  | -                 |

# SUMMARY OF CHANGES SINCE JUNE 25, 2024

|                            |                    |                    |                  |           |
|----------------------------|--------------------|--------------------|------------------|-----------|
| OPIOID SETTLEMENT FUND     | -                  | -                  | -                | -         |
| PCCDC PILT CDBG            | -                  | -                  | -                | -         |
| PG&E DIXIE FIRE SETTLEMENT | 133,000            | 133,000            | -                | -         |
| PLAN - DWR DACTI           | -                  | -                  | -                | -         |
| PLAN - HHAP GRANT          | 5,114              | -                  | 5,114            | 2         |
| PLAN GRANT - SB2           | 71,075             | 71,075             | -                | -         |
| PLAN GRANT-DWR/SGM         | -                  | -                  | -                | -         |
| Plan Prop 1 IRWM           | 6,967              | 5,921              | 1,046            | 1         |
| PROB GRANT DEPT(S)         | 803,667            | 803,667            | -                | -         |
| PUBLIC HEALTH              | 549,758            | 549,758            | -                | -         |
| QUINCY LIGHTING            | 10,000             | 10,000             | -                | -         |
| RECORDERS FUND             | -                  | -                  | -                | -         |
| ROAD                       | 50,000             | 50,000             | -                | -         |
| S.W. PLANNING/OPERATIONS   | 225,000            | 225,000            | -                | -         |
| SHERIFF GRANTS             | 310,652            | 302,675            | 7,977            | 5         |
| SW GRANTS (PW)             | -                  | -                  | -                | -         |
| TITLE III                  | 1,114,586          | 1,114,586          | -                | -         |
| TOBACCO SETTLEMENT FUND    | 200,000            | 200,000            | -                | -         |
| WALKER RANCH CSD           | 15,000             | 15,000             | -                | -         |
| <b>Grand Total</b>         | <b>(5,533,894)</b> | <b>(5,197,642)</b> | <b>(336,252)</b> | <b>61</b> |

# PROPOSED CHANGES TO ADOPTED BUDGET SINCE JUNE 18, 2024

## Proposed Changes To Recommended Budget Since June 18, 2024

| Change Type                | 6/14/24 Book Page #s: | 6/25/24 Book 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       | 205                   | 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 Adjustments       | 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 Nleman      | 6/17/2024     | 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)                     | Due to Budget Adjustments 1& 2 | 6/17/2024     | 6/17/2024      |
| 12 Fund Balance Adjustment | 30                    | 32                    | 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 change 4, 7, 8          | 6/17/2024     | 6/17/2024      |
| 13 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 1, 2             | 6/17/2024     | 6/17/2024      |
| 14 Content Adjustment      | 426                   | 428                   | Supervising Deputy Probation officer changed from 0 to 1. Probation Assistant changed from 1 to 2.   | Kevin Allred                   | 6/17/2024     | 6/17/2024      |
| 15 Content Adjustment      | 430                   | 432                   | Public Health Program Division Chief changed from 0.975 to 1.875   | Delena Jones                   | 6/18/2024     | 6/18/2024      |
| 16 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                               |                                | 6/18/2024     | 6/18/2024      |
| 17 Content Adjustment      | 430                   | 432                   | Public Health Program Division Chief changed from 0 to 0.1   |                                | 6/18/2024     | 6/18/2024      |
| 18 Content Adjustment      | 427                   | 429                   | Lead Deputy Clerk Recorder or Deputy Clerk recorder I/II changed from 1 to 2   | Delena Jones                   | 6/18/2024     | 6/18/2024      |
| 19 Content Adjustment      | 429                   | 431                   | Social Worker I/II changed from 6 to 7   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 20 Content Adjustment      | 429                   | 431                   | Senior Social Worker A/B, changed from 1 to 2  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 21 Content Adjustment      | 429                   | 431                   | Eligibility Specialist I/II/III changed from 5 to 8.   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 22 Content Adjustment      | 430                   | 432                   | Physicians Assistant or Nurse Practitioner changed from 0 to 1   | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 23 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      |
| 24 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      |
| 25 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      |
| 26 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      |
| 27 Content Adjustment      | 431                   | 433                   | BH Unit Supervisor, changed from 0.5 to 1.5  | 6/18/24 Meeting                | 6/18/2024     | 6/18/2024      |
| 28 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      |
| 29 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      |
| 30 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      |
| 31 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      |
| 32 Content Adjustment      | 426                   | 428                   | 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 Nleman      | 6/18/2024     | 6/18/2024      |
| 33 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 Nleman      | 6/18/2024     | 6/18/2024      |
| 34 Content Adjustment      | 21,22                 | 24                    | Replaced budget summary with budget highlights   | Debra Lucero                   | 6/21/2024     | 6/21/2024      |
| 35 Content Adjustment      | 4-8                   | 4-11                  | Replaced CAO letter  | Debra Lucero                   | 6/21/2024     | 6/21/2024      |
| 36 Content Adjustment      | 510-511               |                       | Summary of changes   | Willio Vieira                  | 6/21/2024     | 6/21/2024      |
| 37 Content Adjustment      | 427                   | 429                   | Ag and Standards Inspector I/II, changed from 2 to 3   | Debra Lucero                   | 6/21/2024     | 6/21/2024      |
| 38 Content Adjustment      | 432                   | 434                   | Total FTEs changed from 420,746 to 421,746   | Debra Lucero                   | 6/21/2024     | 6/21/2024      |

# PROPOSED CHANGES TO ADOPTED BUDGET SINCE JUNE 7, 2024

## Proposed Changes To Recommended Budget Since June 7, 2024

| Change Type                     | 6/7/24 book Page #s: | 6/14/24 book Page # | Issue   | Requested by:                     | Updated Date: | Date of Notice |
|---------------------------------|----------------------|---------------------|---|-----------------------------------|---------------|----------------|
| 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 TransferOut 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   | Jennifer Bromby                   | 6/13/2024     | 6/10/2024      |
| 7 Budget Adjustment             | 363                  | 369                 | 70590 / 51060 Overtime was \$0, changed to \$65,000   | Kristina Rogers                   | 6/13/2024     | 6/11/2024      |
| 8 Budget Adjustment             | 193                  | 200                 | 20320 / 526900 Contracts Expenditure was \$339,324, changed to \$375,000  | Sheri Johns                       | 6/13/2024     | 6/12/2024      |
| 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 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                  | N/A                 | Updates to Salary & Wages after analysis of merit, longevity, raises  |                                   |               |                |
| 34 Adopted Budget Focus/Changes | N/A                  | N/A                 | Review & update all opening fund balances as needed   |                                   |               |                |



RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION ADOPTING THE FINAL BUDGET FOR PLUMAS COUNTY AND THE DEPENDENT SPECIAL DISTRICTS THEREIN FOR FISCAL YEAR 2024-2025, IN ACCORDANCE WITH GOVERNMENT CODE §29092, AND OTHER BUDGETARY ADMINISTRATIVE CONTROLS IN ACCORDANCE WITH §29092**

**WHEREAS**, the Recommended Budget for FY 2024-2025 for Plumas County was prepared and distributed according to law, and a copy of the Recommended Budget is on file with the Clerk of the Board; and

**WHEREAS**, the Board of Supervisors hearing on the Final Budget commenced on September 17, 2024, for the full consideration and discussion of all relevant matters, and was closed on \_\_\_\_\_; and

**WHEREAS**, the Board of Supervisors now seeks to adopt the Final Budget in accordance with Government Code §29000 et. seq., along with budgetary administrative controls, and adopt final budgets for Special Districts for which the Board of Supervisors is the governing board.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors of the County of Plumas, State of California, as follows:

1. The recommended budget has been modified as the result of meeting with departments and conducting a Public Hearing in order to constitute the Final Budget for FY 2024-2025 for Plumas County and those Special Districts governed by the Board of Supervisors.
2. The Final Budget contains 422,246 allocated positions, and totals of \$153,595,304 for Total Government Funds, and \$10,374,444 for Other Funds as expressed in Schedule 1.
3. **Exhibit “A”** to the Final Budget provides the budget specifications required by subdivisions (a) through (g) of Government Code §29089 are hereby adopted as the 2024-2025 final budget.
4. **Exhibit “B”** to the Final Budget shall be added, which is incorporated by reference, showing additional budgetary assumptions and administrative controls authorized pursuant to Government Code §29092 and §29125.
5. **Exhibit “C”** is the Position allocation which sets forth the number of classifications of all positions approved by the Board of Supervisors.
6. A copy of the Final Budget shall be filed with the Clerk of the Board and State Controller as required by law.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California at a regular meeting of said board held on

\_\_\_\_\_.

AYES:

NOES:

ABSENT:

Adopted:

\_\_\_\_\_  
Greg Hagwood, Chair  
Board of Supervisors

Attest:

\_\_\_\_\_  
Allen Hiskey  
Clerk of the Board of Supervisors

# EXHIBIT A

## SCHEDULE 1

State Controller Schedule  
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<br>Fund Balances<br>3 | Additional<br>Funding Source<br>4 | Total Financing<br>Sources<br>5 | Financing Uses<br>6  | Increases<br>Obligated<br>Fund Balances<br>7 | Total Financing<br>Uses<br>8 |  |
| <b>Governmental Funds</b>       |  |  |                                   |                                 |                      |  |                              |  |
| General Fund                    | 9,980,612                                    | 2,268,326                                    | 47,093,215                        | 59,342,153                      | 59,342,153           | 0  | 59,342,153                   |  |
| Special Revenue Funds           | 0  | 20,503,093                                   | 67,999,356                        | 88,502,449                      | 87,740,561           | 761,888                                      | 88,502,449                   |  |
| Capital Projects Funds          | 0  | 387,464                                      | 41,000                            | 428,464                         | 428,464              | 0  | 428,464                      |  |
| Debt Service Funds              | 0  | 1,958,194                                    | 3,364,044                         | 5,322,238                       | 4,594,429            | 727,809                                      | 5,322,238                    |  |
| <b>Total Governmental Funds</b> | <b>9,980,612</b>                             | <b>25,117,077</b>                            | <b>118,497,615</b>                | <b>153,595,304</b>              | <b>152,105,607</b>   | <b>1,489,697</b>                             | <b>153,595,304</b>           |  |
| <b>Other Funds</b>              |  |  |                                   |                                 |                      |  |                              |  |
| Enterprise                      | 0  | 658,273                                      | 3,929,096                         | 4,587,369                       | 4,587,369            | 0  | 4,587,369                    |  |
| Internal Service                | 0  | 0  | 3,432,824                         | 3,432,824                       | 2,546,010            | 886,814                                      | 3,432,824                    |  |
| Special District                | 0  | 328,341                                      | 2,025,910                         | 2,354,251                       | 2,354,251            | 0  | 2,354,251                    |  |
| <b>Total Other Funds</b>        | <b>0</b>                                     | <b>986,614</b>                               | <b>9,387,830</b>                  | <b>10,374,444</b>               | <b>9,487,630</b>     | <b>886,814</b>                               | <b>10,374,444</b>            |  |
| <b>Total All Funds</b>          | <b>9,980,612</b>                             | <b>26,103,691</b>                            | <b>127,885,445</b>                | <b>163,969,748</b>              | <b>161,593,237</b>   | <b>2,376,511</b>                             | <b>163,969,748</b>           |  |

# Exhibit B

## **ADMINISTRATIVE AND BUDGETARY CONTROLS CONSISTENT WITH GOVERNMENT CODE SECTIONS 29092 AND 29125, DURING FISCAL YEAR 2024-2025**

Consistent with Government Code Section 29092, the Board of Supervisors adopts these Administrative and Budgetary Controls for the administration of the Plumas County 2024-2025 Budget.

### **County Owned Personal Property**

Sole authority for the disposition, lease, sale, or trade-in of all County-owned personal property shall rest with the Purchasing Agent or the Board of Supervisors, within the delegated authority, consistent with Government Code Section 25504 and Plumas County Code 3-1.19

### **Contracts and Leases**

A County Department Head may approve contracts for which an appropriation is budgeted, not exceeding five thousand dollars (\$5,000) in value, subject to approval by County Counsel

### **Budget Transfers**

The Auditor/Controller has authority to approve transfers and revisions of appropriations within a budget unit if overall appropriations of the budget unit are not increased. Provided, however, no budget transfers in amounts greater than \$5,000 shall be allowed to, from or within Salaries and Benefits (all 51XXX series accounts) and Fixed Assets (all 54XXX series accounts) without prior approval of the Board of Supervisors.

### **Critical Staffing**

The filling of all positions vacated during the 2024-2025 fiscal year shall be approved by the Board of Supervisors and supported by the Critical Staffing Questionnaire and current Department Organizational Chart

### **Mid-Year Budget Review**

The Auditor/Controller shall provide the Board of Supervisors a mid-year budget report in the month of February.

### **Department Head and Auditor/Controller Responsibility**

Department Heads shall insure that no expenditure is made or obligation incurred in excess of the specific budget appropriation approved by the Board of Supervisors. Any expenditure or obligation incurred, in excess of the specific budget appropriation, shall be the personal obligation of the Department Head authorizing the expenditure or obligation. The Auditor/Controller shall issue no warrants unless specifically approved by the Board of Supervisors or the County Purchasing Agent, within the delegated authority.

### **Policies**

Department Heads and County employees are referred to existing County policies as provided in the County Policy Manual.

### **Departmental Reorganization/Reclassification**

Pursuant to Government Code §29124 of the County Budget Guide, while operating under a recommended budget, any requests for departmental reorganization/reclassifications shall be deferred following adoption of the fiscal year budget

**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>                           | 20010 |                                 |                                   |                               |                                 |                                   |
| Supervisor  |       | 5                               | 5                                 | 5                             | 5                               | 5                                 |
| Clerk of the Board                                    |       | 1                               | 1                                 | 1                             | 1                               | 1                                 |
|   |       | 6                               | 6                                 | 6                             | 6                               | 6                                 |
| <b>ADMINISTRATIVE OFFICE</b>                          | 20030 |                                 |                                   |                               |                                 |                                   |
| 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>                                | 20032 |                                 |                                   |                               |                                 |                                   |
| 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>                                | 20035 |                                 |                                   |                               |                                 |                                   |
| 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>                             | 20040 |                                 |                                   |                               |                                 |                                   |
| 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>                        | 20050 |                                 |                                   |                               |                                 |                                   |
| 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>                                       | 20060 |                                 |                                   |                               |                                 |                                   |
| 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>                                 | 20080 |                                 |                                   |                               |                                 |                                   |
| 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>70280</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          |
|   |              | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |
| <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                             |              | 0          | 0          | 0          | 0          | 0          |
| 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-Traine/Legal Secretary/Legal Secretary-Senior |              |            |            |            |            |            |
| Investigative Assistant OR                                    |              | 2          | 2          | 2          | 2          | 2          |
| Investigation Specialist                                      |              |            |            |            |            |            |
|   |              | <b>8.8</b> | <b>8.8</b> | <b>8.8</b> | <b>8.8</b> | <b>8.8</b> |
| <b>DISTRICT ATTORNEY/OCJP-ADA</b>                             | <b>70302</b> |            |            |            |            |            |
|   |              | 0          | 0          | 0          | 0          | 0          |
|   |              | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   |
| <b>DA-DIVERSION (formerly 70303)</b>                          | <b>70308</b> |            |            |            |            |            |
| Community Care Case Manager                                   |              | 1          | 1          | 1          | 1          | 1          |
|   |              | <b>1</b>   | <b>1</b>   | <b>1</b>   | <b>1</b>   | <b>1</b>   |
| <b>DA/SRVP GRANT</b>  | <b>70306</b> |            |            |            |            |            |
|   |              | 0          | 0          | 0          | 0          | 0          |
|   |              | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   |
| <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          |
|   |              | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   | <b>3</b>   |
| <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                                      |              |            |            |            |            |            |
|   |              | <b>0.2</b> | <b>0.2</b> | <b>0.2</b> | <b>0.2</b> | <b>0.2</b> |
| <b>INTENSIVE DRUG OCJP-PROB.</b>                              | <b>20370</b> |            |            |            |            |            |
|   |              | 0          | 0          | 0          | 0          | 0          |
|   |              | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   |
| <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                                     |              |            |            |            |            |            |
|   |              | <b>18</b>  | <b>18</b>  | <b>18</b>  | <b>18</b>  | <b>14</b>  |
| <b>PROBATION INTENSIVE SUPERVISION</b>                        | <b>20402</b> |            |            |            |            |            |
|   |              | 0          | 0          | 0          | 0          | 0          |
|   |              | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   |
| <b>PROBATION OFFENDER TREATMENT RECOVERY/ACT</b>              | <b>20403</b> |            |            |            |            |            |
|   |              | 0          | 0          | 0          | 0          | 0          |
|   |              | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   |
| <b>PROBATION PRETRIAL</b>                                     | <b>20405</b> |            |            |            |            |            |
| Deputy Probation Officer I/II/III                             |              | 1          | 1          | 1          | 1          | 1          |
|   |              | <b>1</b>   | <b>1</b>   | <b>1</b>   | <b>1</b>   | <b>1</b>   |
| <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          |
|   |              | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   |
| <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          |
|   |              | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   | <b>0</b>   |

# POSITION ALLOCATION

|  |       |        |        |        |        |        |
|--|-------|--------|--------|--------|--------|--------|
| PROBATION - AB109  | 20418 |        |        |        |        |        |
| Probation Officer I/II/III                                       |       | 0      | 0      | 0      | 0      | 0      |
|  |       | 0      | 0      | 0      | 0      | 0      |
| VICTIM WITNESS - Probation                                       | 20420 |        |        |        |        |        |
| Victim/Witness Coordinator                                       |       | 1      | 1      | 1      | 1      | 1      |
| Victim/Witness Advocate  |       | 2      | 2      | 2      | 2      | 2      |
|  |       | 3      | 3      | 3      | 3      | 3      |
| PUB. GUARDIAN/CONS./SOCIAL SERVE.                                | 20430 |        |        |        |        |        |
| Chief Deputy Public Guardian/Conservator                         |       | 1      | 1      | 1      | 1      | 1      |
| Deputy Public Guardian/Conservator I/II                          |       | 0.5    | 0.5    | 0.5    | 0.5    | 0.5    |
|  |       | 1.5    | 1.5    | 1.5    | 1.5    | 1.5    |
| SHERIFF  | 70330 |        |        |        |        |        |
| 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     |
| SHERIFF - AB 109   | 70362 |        |        |        |        |        |
| Correctional Officer I/II  |       | 2      | 2      | 2      | 2      | 2      |
| Deputy Sheriff I/II  |       | 2      | 2      | 2      | 2      | 2      |
|  |       | 4      | 4      | 4      | 4      | 4      |
| JAIL   | 70380 |        |        |        |        |        |
| 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     |
| JAIL - SB 678  | 70388 |        |        |        |        |        |
| Correctional Officer I/II  |       | 0      | 0      | 0      | 0      | 0      |
| Deputy Sheriff I/II  |       | 0      | 0      | 0      | 0      | 0      |
|  |       | 0      | 0      | 0      | 0      | 0      |
| COURT SECURITY   | 70387 |        |        |        |        |        |
| 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      |
| AGRICULTURAL COMMISSIONER  | 20425 |        |        |        |        |        |
| 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      |
| CLERK-RECORDER   | 20460 |        |        |        |        |        |
| 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 |
| OFFICE OF EMERGENCY SERVICES                                     | 20470 |        |        |        |        |        |
| 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 Bulding 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               |
|   |              | <b>6.5</b>      | <b>6.5</b>      | <b>6.5</b>      | <b>9.7</b>      | <b>7.35</b>     |
| <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               |
|   |              | <b>4.4</b>      | <b>4.4</b>      | <b>4.4</b>      | <b>6.4</b>      | <b>5.5</b>      |
| <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             |
|   |              | <b>2</b>        | <b>2</b>        | <b>2</b>        | <b>2</b>        | <b>2.1</b>      |
| <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            |
|   |              | <b>1.1</b>      | <b>1.1</b>      | <b>1.1</b>      | <b>1.6</b>      | <b>1.05</b>     |
| <b>PUBLIC PROTECTION TOTALS</b>                   |              | <b>139.6058</b> | <b>139.6058</b> | <b>139.6058</b> | <b>145.3058</b> | <b>138.6058</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               |
|   |              | <b>57</b>       | <b>57</b>       | <b>57</b>       | <b>57</b>       | <b>57</b>       |
| <b>FLOOD CONTROL PROGRAM</b>                      | <b>26103</b> |                 |                 |                 |                 |                 |
| General Manager                                   |              | 0               | 0               | 0               | 0               | 0               |
|   |              | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        | <b>0</b>        |

# 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             |
|   |                          | <b>1.795</b>  | <b>1.795</b>  | <b>1.795</b>  | <b>1.795</b>  | <b>1.795</b>  |
| <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                           |                          |               |               |               |               |               |
|   |                          | <b>2.5</b>    | <b>2.5</b>    | <b>2.5</b>    | <b>2.5</b>    | <b>2.5</b>    |
| <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         |
|   |                          | <b>12.3</b>   | <b>12.3</b>   | <b>12.3</b>   | <b>12.3</b>   | <b>12.3</b>   |
| <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             |
|   |                          | <b>41</b>     | <b>41</b>     | <b>41</b>     | <b>41</b>     | <b>41</b>     |
| <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             |
|   |                          | <b>7</b>      | <b>7</b>      | <b>7</b>      | <b>8</b>      | <b>7</b>      |
| <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               |              |              |              |              |              |              |
|  |              | <b>0.685</b> | <b>0.685</b> | <b>0.685</b> | <b>0.685</b> | <b>0.685</b> |
| <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 |              |              |              |              |              |              |
|  |              | <b>36.2</b>  | <b>36.2</b>  | <b>36.2</b>  | <b>36.2</b>  | <b>38.1</b>  |
| <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               |              |              |              |              |              |              |
|  |              | <b>0.63</b>  | <b>0.63</b>  | <b>0.63</b>  | <b>0.63</b>  | <b>0.73</b>  |
| <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            |
|  |              | <b>1.5</b>   | <b>1.5</b>   | <b>1.5</b>   | <b>1.5</b>   | <b>1.5</b>   |
| <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               |              |              |              |              |              |              |
|  |              | <b>0.63</b>  | <b>0.63</b>  | <b>0.63</b>  | <b>0.63</b>  | <b>0.63</b>  |

# 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>94.845</b>  | <b>94.845</b>  | <b>94.845</b>  | <b>95.845</b>  | <b>98.845</b>  |
| <b>EDUCATION</b>                                  |       |                |                |                |                |                |
| <b>LIBRARY</b>                                    | 20670 |                |                |                |                |                |
| 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>                                   | 20675 |                |                |                |                |                |
| 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>                     | 20678 |                |                |                |                |                |
| 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>                               | 20680 |                |                |                |                |                |
| 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>                                     | 20780 |                |                |                |                |                |
| 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>422.246</b> |



PLUMAS COUNTY  
BOARD OF SUPERVISORS  
MEMORANDUM

**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Tracey Ferguson, Director of Planning  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Plumas Unified School District Resolution No. 1654 Imposing Level 1 School Development Impact Fees on Residential, Commercial, and Industrial Building Permits within the District's Boundaries, Effective November 10, 2024; discussion and possible action.

**Recommendation:**

Plumas Unified School District Resolution No. 1654 Imposing Level 1 School Development Impact Fees on Residential, Commercial, and Industrial Building Permits within the District's Boundaries, Effective November 10, 2024; discussion and possible action.

**Background and Discussion:**

On July 17, 2024, the Level 1 Developer Fee Justification Study was before the Plumas Unified School District Board with a presentation by Chris Terry, Capitol Public Finance Group, LLC, who is the District's consultant.

On August 14, 2024, the Plumas Unified School District Board discussed and held a public hearing on the matter, noticed in the Mountain Messenger on August 1, 2024, and August 8, 2024. No public comment was received during the public hearing.

On September 11, 2024, the Plumas Unified School District Board discussed and held a public hearing on the matter, noticed in the Mountain Messenger on September 5, 2024, with a unanimous vote to adopt Resolution No. 1654 imposing Level 1 school development impact fees on residential, commercial, and industrial building permits within the District's boundaries, effective November 10, 2024. It is unknown if public comment was received at the hearing on September 11, 2024, as the meeting minutes have not been published at the time of publication of this Board report.

On September 23, 2024, Chris Terry, Capitol Public Finance Group, LLC, emailed Tracey Ferguson, Plumas County Planning Director to communicate the following:

*Good afternoon, Tracey. The Plumas Unified School District adopted its resolution number 1654 adopting its development impact fee on new development within the District boundaries. The District's development impact fees take effect on November 10, 2024. Since this is the initial formation of the District's development impact fee program I wanted to reach out to confirm that the Plumas County Planning Department will route all new building permits on and after November 10, 2024 for residential, commercial and industrial construction through the District so they may review the building permit and collect the appropriate fee, if applicable. The District's development impact fee program includes an exemption for reconstruction of homes damaged by natural disasters. The District's development impact fees are as follows:*

*Residential - \$5.17 per sqft.*

*Commercial/Industrial - \$0.84 per sqft.*

*Rental self-storage - \$0.17 per sqft.*

*Please provide confirmation of this message and let me know if you have any questions.*

**\*\*END OF EMAIL\*\***

Note, California Education Code Sec. 17626 states:

(a) A fee, charge, dedication, or other requirement authorized under Section 17620, whether or not allowable under Chapter 6 (commencing with Section 66010) of Division 1 of Title 7 of the Government Code, may not be applied to the reconstruction of any residential, commercial, or industrial structure that is damaged or destroyed as a result of a disaster, except to the extent the square footage of the reconstructed structure exceeds the square footage of the structure that was damaged or destroyed. That square footage comparison shall be made, in the case of a commercial or industrial structure, on the basis of chargeable covered and enclosed space, as defined in Section 65995 of the Government Code, or, in the case of a residential structure, on the basis of assessable space, as defined in Section 65995 of the Government Code.

(b) The following definitions apply for the purposes of this section:

(1) "Disaster" means a fire, earthquake, landslide, mudslide, flood, tidal wave, or other unforeseen event that produces material damage or loss.

(2) "Reconstruction" means the construction of property that replaces, and is equivalent in kind to, the damaged or destroyed.

On September 23, 2024, Director Ferguson spoke to Supervisor Hagwood and asked him if he had awareness of the recently imposed Plumas Unified School District school development impact fees. He said no and notified Director Ferguson that he would direct an item be added to the October 1, 2024, Board of Supervisors meeting agenda to discuss the September 11, 2024, Plumas Unified School District Board adopted Resolution No. 1654.

On September 24, 2024, Tracey Ferguson, Plumas County Planning Director, replied to Mr. Terry's email directing her comments to Acting Superintendent Melissa Leal, stating she had no prior awareness that the District conducted a school development impact fee analysis process, and as a result, adopted a resolution to impose school impact fees that materially affects the way Plumas County processes residential, commercial, and industrial building permits. Director Ferguson notified Acting Superintendent Leal that Chair Hagwood directed an item be added to the October 1, 2024, Board meeting agenda to discuss the September 11, 2024, Plumas Unified School District Board adopted Resolution No. 1654 and associated information, and invited her or a member of District staff to attend the October 1, 2024, Board of Supervisors meeting to respond to questions and comments from the Board, County staff, and the public concerning Resolution No. 1654, Level 1 Developer Fee Justification Study (August 2024), County and City outreach, public outreach, and the hearing process conducted by the District.

On September 24, 2024, Director Ferguson spoke to Mr. Terry and asked him several questions for context.

On September 24, 2024, Director Ferguson spoke to Supervisor Engel and asked him if he had awareness of the recently imposed Plumas Unified School District school development impact fees. He said no.

On September 24, 2024, Director Ferguson spoke to Susan Scarlett, Interim City Manager, City of Portola and asked her if she had awareness of the recently imposed Plumas Unified School District school development impact fees. She said no.

On September 24, 2024, Acting Superintendent Leal replied to Director Ferguson thanking Director Ferguson for sharing the County's concerns with the District, and that while the District staff is not available to attend the Board meeting on October 1, 2024, the District values input from both the County and the City and would like to address these concerns directly. The District proposed to schedule a working meeting with applicable City and County staff and leadership and any other individuals that should be involved. The dates proposed for an in-person meeting include October 21, 2024, any time after 10:00 a.m. and October 23, 2024, any time after 10:00 a.m.

On September 25, 2024, Director Ferguson replied to Acting Superintendent Leal stating the concept of a working group meeting will be brought to the Board for discussion on October 1, 2024, under the Board of Supervisors agenda item with October 21, 2024 and October 23, 2024 as the preferred dates for an in-person

meeting, and continuing, that the County supports the participation of the City of Portola in the discussions.

Further, Director Ferguson stated the County is concerned about the administration of such a fee but more so the economic ramifications of making development cost prohibitive. She explained the Level 1 Justification Study contains inaccurate projected residential development within the District's boundaries in context of the number of units projected to be constructed over the next ten years versus the maximum planned residential development capacity (i.e., Portola Highlands at 1,005 units and Portola 192 at 189 units). Therefore, the number of students projected to be generated is inflated by the projected residential development dwelling unit count inaccuracies, which results in flaws in the developer fee justification and facilities cost per square foot.

Lastly, Director Ferguson, stated the County appreciates the District's comments about valuing input from both the County and the City in addressing the concerns directly, and that it will likely take some time beyond the date of November 10, 2024, when the school impact fees, pursuant to the resolution, is set to go into effect.

With that said, Director Ferguson requested that Acting Superintendent Leal add an agenda item to the District's regularly scheduled October 9, 2024, Board meeting, placing Resolution No. 1654 in abeyance until such time the County and City can meet with the District to address the administration of the school impact fees and Level 1 Justification Study issues, among others.

**Action:**

Discuss Plumas Unified School District Resolution No. 1654 and take action(s) at the discretion and direction of the Board of Supervisors.

**Fiscal Impact:**

Unknown at this time, for example, administrative costs to General Fund County departments such as the Building Department, associated with processing the school development impact fees.

**Attachments:**

1. PUSD\_ResNo1654\_SchoolImpactFees\_AssociatedInfo

**RESOLUTION NO. 1654  
OF THE  
PLUMAS UNIFIED SCHOOL DISTRICT**

**ADOPTING AND IMPLEMENTING A LEVEL 1 DEVELOPER FEE LEVIED ON  
RESIDENTIAL DEVELOPMENT AND LEVYING FEES ON COMMERCIAL AND  
INDUSTRIAL DEVELOPMENT TO FUND THE CONSTRUCTION AND  
RECONSTRUCTION OF SCHOOL FACILITIES**

**WHEREAS**, pursuant to Government Code section 65995 and Education Code section 17620 the Plumas Unified School District ("District") may levy a fee on all residential, commercial, and industrial development within the District boundaries, to fund the construction or reconstruction of school facilities; and

**WHEREAS**, the District has a facilities plan which states an overall vision for new school construction in order to meet the needs of District students; and

**WHEREAS**, the District has performed a study to assess the impact on the District's facilities from residential, commercial, and industrial development and established a nexus between such development and the need for funding to construct and improve schools; and

**WHEREAS**, there is a continuing and urgent need for expansion and reconstruction of school facilities due to the impact of new residential construction as well as commercial and industrial development; and the State Allocation Board has established the maximum fee that can be levied by a school district is \$5.17 per square foot of habitable residential development and \$0.84 per square foot for commercial and industrial development for chargeable covered and enclosed space, which sums shall be used to fund the delivery of improvements to the District's facilities and construct new facilities; and

**WHEREAS**, the District conducted a public hearing to discuss the proposed developer fees for residential and commercial/industrial development and has considered the comments provided therefrom.

**NOW, THEREFORE, BE IT RESOLVED**, that the District shall levy fees on new residential development at \$5.17 per square foot for all new residential development within the District boundaries, in accordance with Education Code section 17620.

**BE IT FURTHER RESOLVED**, that the District shall levy fees levies on new commercial and industrial development at \$0.84 per square foot on new commercial and industrial development, except rental self-storage facilities which will be charged \$0.17 per square foot of new construction, in accordance with Education Code section 17620.

**BE IT FURTHER RESOLVED**, that the Board of Trustees of the Plumas Unified School District (the "Board") authorizes District staff to give notice to the City of Portola, the County of Plumas, and other applicable agencies, of the Board's adoption and implementation of this Resolution by serving a copy of the Resolution to each agency and by requesting that no building permits and no certificates of occupancy for residential, manufactured homes, mobile homes, commercial or industrial construction be issued without certification from the District that the specified fees, including any subsequent increases authorized by the State, have been paid.

**BE IT FURTHER RESOLVED**, that the District preserve a separate account where in all developer fees, including those fees collected pursuant to this Resolution will be deposited

and the District shall review and provide the Board a report on the reconciliation of that account every fiscal year.

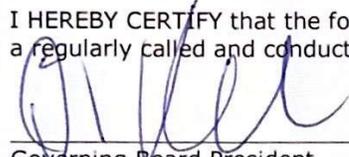
**BE IT FURTHER RESOLVED**, that if the District has unexpected or uncommitted fees within five (5) years of collection of those fees, the District will make the statutorily required findings or refund those fees.

**BE IT FURTHER RESOLVED**, that the developer fees established by this Resolution, including any increases for inflation as authorized by the State, shall be collected prior to the issuance of a building permit on each eligible unit.

PASSED AND ADOPTED at a regular meeting of this board this 11<sup>th</sup> day of September of 2024, by the following vote:

AYES:  
NOES:  
ABSENT:

I HEREBY CERTIFY that the foregoing resolution was duly introduced, passed and adopted at a regularly called and conducted meeting held on said date.



\_\_\_\_\_  
Governing Board President  
Plumas Unified School District

Ayes: Cline, Edlund, Harrison, Kelle, Read

Noes:

Absent:



# LEVEL 1 DEVELOPER FEE JUSTIFICATION STUDY

AUGUST 2024



**Capitol | PFG**

Capitol Public Finance Group, LLC  
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# DEVELOPER FEE JUSTIFICATION STUDY

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# DEVELOPER FEE JUSTIFICATION STUDY

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## SECTION 1: EXECUTIVE SUMMARY

This study is intended to update the developer fee imposed by the Plumas Unified School District (the "District"). This report summarizes an analysis of the need for construction and reconstruction of school facilities to accommodate students from new development within the District's boundaries and documents a reasonable relationship between new development, the fee, and the facilities to be funded.

Education Code section 17620 authorizes school districts to levy a fee against any development project for the construction or reconstruction of school facilities as long as the district can show justification for levying of fees.

In January 2024, the State Allocation Board adjusted the maximum statutory fee to \$5.17 per square foot of residential construction and \$0.84 per square foot of commercial/industrial construction. This study supports the adoption of a developer fee by the District up to the statutory fees established by the State Allocation Board.

Upon the submittal of this study to the District, it is incumbent upon the District's Governing Board (the "Board"), assisted by staff, to review and evaluate the report for accuracy and agreement with the conclusions presented. Once the Board is satisfied that the fee adjustment recommendations are valid, the Board shall accept and consider public input. After accepting this input, the Board shall vote to approve findings and a resolution to set the appropriate fees.



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# DEVELOPER FEE JUSTIFICATION STUDY

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## SECTION 2: PURPOSE OF THIS STUDY

The purpose of this Developer Fee Justification Study is to comply with the provisions of Education Code section 17620 in relation to the levy and collection of developer fees. This study will substantiate that there is a “reasonable relationship”, or nexus, between residential, commercial, and industrial development projects and the cost to provide adequate school facilities for the students generated from those developments. It will identify the expected revenue derived from fees from those developments; identify other potential sources of revenue for facilities (and their viability); and identify the additional students projected to enroll in district schools as a result of these development projects. As required by Government Code sections 66000 through 66003, this report will also:

- ◆ Identify the purpose of the fee;
- ◆ Identify how the fee is to be used;
- ◆ Determine how a reasonable relationship exists between the fee’s use and the type of development project on which the fee is imposed; and
- ◆ Determine a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.
- ◆ A fee shall not include the costs attributable to existing deficiencies in public facilities, but may include the costs attributable to the increased demand for public facilities reasonably related to new development in order to (1) refurbish existing facilities to maintain the existing level of service or (2) achieve an adopted level of service that is consistent with the general plan.

Additionally, as required by Government Code section 66016.5(a), effective January 1, 2022, this report (i) identifies the existing level of service for each school facility, (ii) identifies the proposed new level of service, and (iii) explains why the new level of service is appropriate.

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## DEVELOPER FEE JUSTIFICATION STUDY

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### SECTION 3: HISTORY OF DEVELOPER FEE LAW

Education Code section 17620 (AB 2926, Chapter 887/Statutes 1986), stipulates that “the Governing Board of any school district is authorized to levy a fee, charge, dedication, or other forms of requirement against any development project for the construction or reconstruction of school facilities.” To levy and collect developer fees, a school district must show the correlation (or “nexus”) between new residential, commercial and industrial development and the need for new school facilities.

Developer fees were originally established in 1987 with a maximum fee of \$1.50 per square foot of new residential construction and \$0.25 per square foot of new commercial/industrial construction. This maximum amount is reviewed and adjusted every two years by the State Allocation Board (SAB) based on the statewide Class B Construction Cost Index. The SAB raised the maximum fee at its January 2024 meeting to \$5.17 per square foot of residential and \$0.84 per square foot of commercial/industrial development.

Developer fees may be used to finance new schools and equipment, and to reconstruct existing facilities in order to maintain adequate housing for all of the District’s students. Other legitimate uses of developer fees include, but are not limited to: interim housing, site acquisition, replacement of aged or inadequate portable classrooms, and housing for class-size reduction. Up to three percent of the fees collected may be used to defray the administrative costs incurred by the District in collecting these fees. Uses of the fees which are specifically prohibited by law are: regular or routine maintenance of facilities, asbestos abatement incidental to construction or reconstruction, and deferred maintenance programs.

Additionally, Government Code section 66008 (SB 1693, Chapter 569/Statutes 1996, effective January 1, 1997) mandates that school districts be specific on the intended use of the fees to be collected in their fee justification documents and include the general locations of new school facilities and estimated construction timelines in the report. These timelines, however, are influenced by many factors including actual (as opposed to projected) phasing of new development, eligibility for and availability of State School Facility Program (“SFP”) funds and availability of local funding.

In August 1998, the Governor signed into law Senate Bill 50 (“SB 50”), also known as the Leroy Greene School Facilities Act of 1998. This bill made major changes in the State Facilities Program as well as developer fee mitigation for school districts in California. The passage of SB 50 repealed all locally imposed fees authorized by local ordinances and instituted the collection of three levels of developer fees.

- ◆ Level 1 fees are the current statutory fees (also referred to as “Stirling Fees”) allowed under Education Code section 17620.
- ◆ Level 2 fees are outlined in Government Code section 65995.5, and allow school districts to impose higher fees on residential construction if certain conditions are met. This level of developer fees is subject to a School Facility Needs Analysis based on Government Code section 65995.6.
- ◆ Level 3 developer fees are outlined in Government Code section 65995.7, and may be implemented by a district if the State certifies that there is no money available for facilities.

In June of 2006, Assembly Bill 2751 was passed which added the criteria that a fee is prohibited from including the cost attributable to existing deficiencies in public facilities. In the case of a school district, this would mean that existing capacity deficits could not be added

## DEVELOPER FEE JUSTIFICATION STUDY

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to the facilities funding required from future development. In the following Report, this is demonstrated in the calculations by not including any existing capacity deficit.

## DEVELOPER FEE JUSTIFICATION STUDY

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### SECTION 4: CURRENT LEGAL AUTHORITY FOR DEVELOPER FEES

- ◆ Government Code section 66001 specify a variety of requirements regarding the collection and use of developer fees, some of which are stated in previous sections of this report, and include:
  - The identification of the purpose of the fee.
  - The identification of the use of the fee.
  - The determination of a reasonable relationship between the fee's use and the type of development project being assessed.
  - The determination of a reasonable relationship between the need for the public facility and the type of development project being assessed.



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# DEVELOPER FEE JUSTIFICATION STUDY

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## SECTION 5: DISTRICT DEMOGRAPHIC INFORMATION

The Plumas Unified School District sits in the Northeastern area of California and holds 1.2 million acres of National forest along the Sierra Nevada and Cascade mountain ranges. The District includes four main communities and their outlying areas; Quincy, Chester, Greenville, and Portola. The only incorporated city within the District boundaries is Portola, with all other areas being within the County unincorporated jurisdiction.

### Community Demographics

*Demography* describes various population characteristics of the area's people. Primarily collected by local, state, and/or federal agencies such as the Census Bureau and local public health departments, demographic information covers a range of topics including population size, sex, age composition, ethnic backgrounds, household characteristics, geographic distribution, part-time versus full-time residents and other vital statistics. With regard to the master planning process, demographic data will assist the district in prioritizing projects, resource allocation, and facilities needs.

The most recent demographic survey performed by the Census Bureau was the American Community Survey, a discussion of which is provided below for the District.

### Plumas Unified School District Demographic Facts

- ◆ 19,127 residents
- ◆ 15,055 total housing units and 7,883 households
- ◆ 21.8% of households had children under the age of 18
- ◆ 49.3% of households were married couples living together
- ◆ 2.37 average household size
- ◆ \$68,777 median income

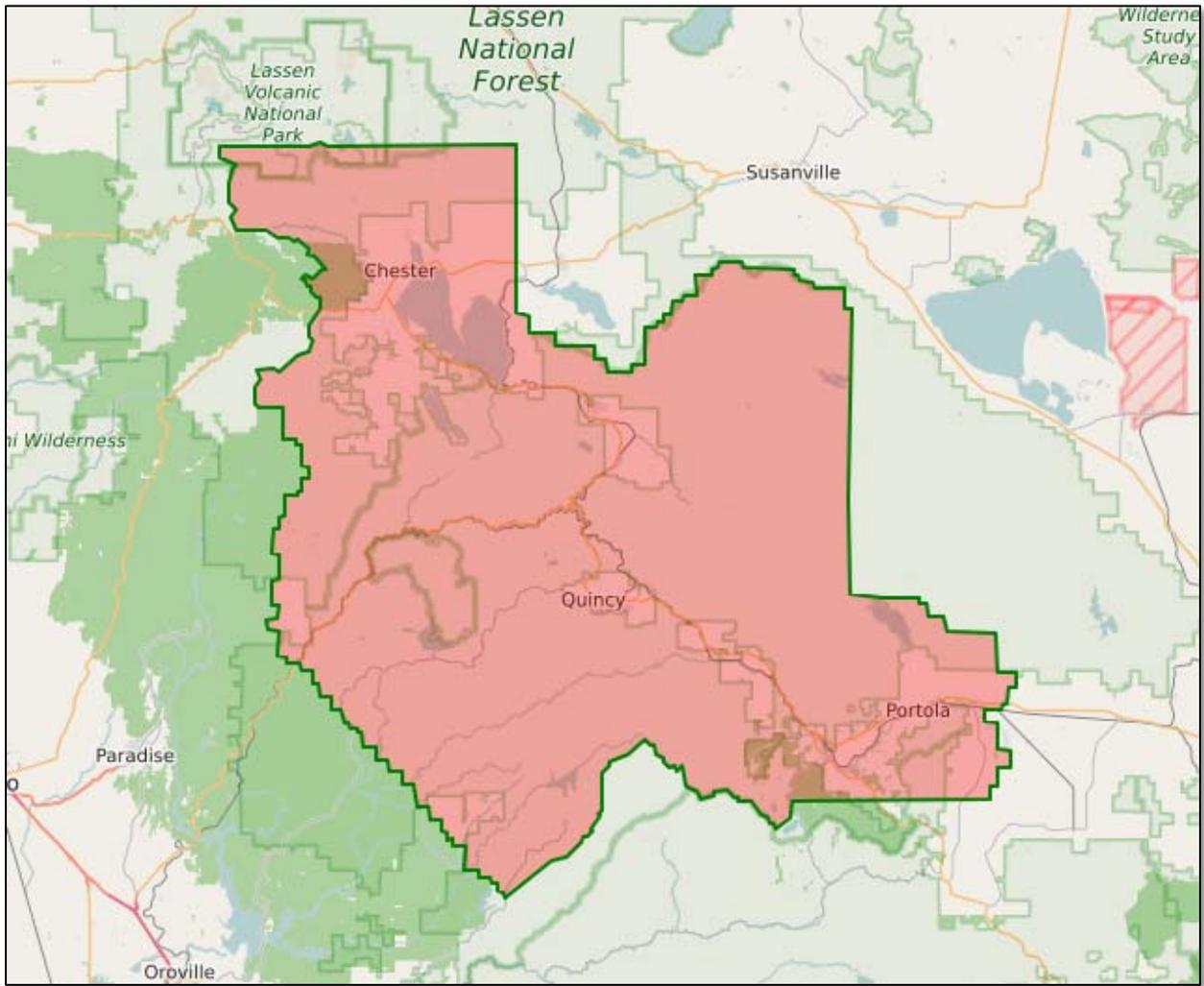
### District Description

The District provides education to TK – 12 students that reside within the boundaries of Plumas County. The District educates approximately 1,687 students at nine school sites.

For reference, a map of the District boundaries, *Figure 1*, is provided on the following page:

# DEVELOPER FEE JUSTIFICATION STUDY

FIGURE 1



## DEVELOPER FEE JUSTIFICATION STUDY

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### District School Sites

The District operates three TK-6 elementary schools, one TK-2 elementary school, one 3-6 elementary school and four junior/senior high schools. District office facilities are located at 50 Church Street, Quincy CA. Below is a listing of all the District's school sites and their locations.

| Plumas Unified School District School Sites |                                   |              |
|---|-----------------------------------|--------------|
| School                                      | Location                          | Grade Levels |
| C. Roy Carmichael Elementary                | 895 West Street, Portola          | TK-6         |
| Chester Elementary                          | 158 Aspen Street, Chester         | TK-6         |
| Chester Junior/Senior High                  | 612 First Street, Chester         | 7-12         |
| Greenville Elementary                       | 225 Grand Street, Greenville      | TK-6         |
| Greenville High                             | 117 Grand Street, Greenville      | 7-12         |
| Pioneer Elementary                          | 175 North Mill Creek Road, Quincy | TK-2         |
| Portola Junior/Senior High                  | 155 Sixth Avenue, Portola         | 7-12         |
| Quincy Elementary                           | 246 Alder Street, Quincy          | 3-6          |
| Quincy Junior/Senior High                   | 6 Quincy Junction Road, Quincy    | 7-12         |

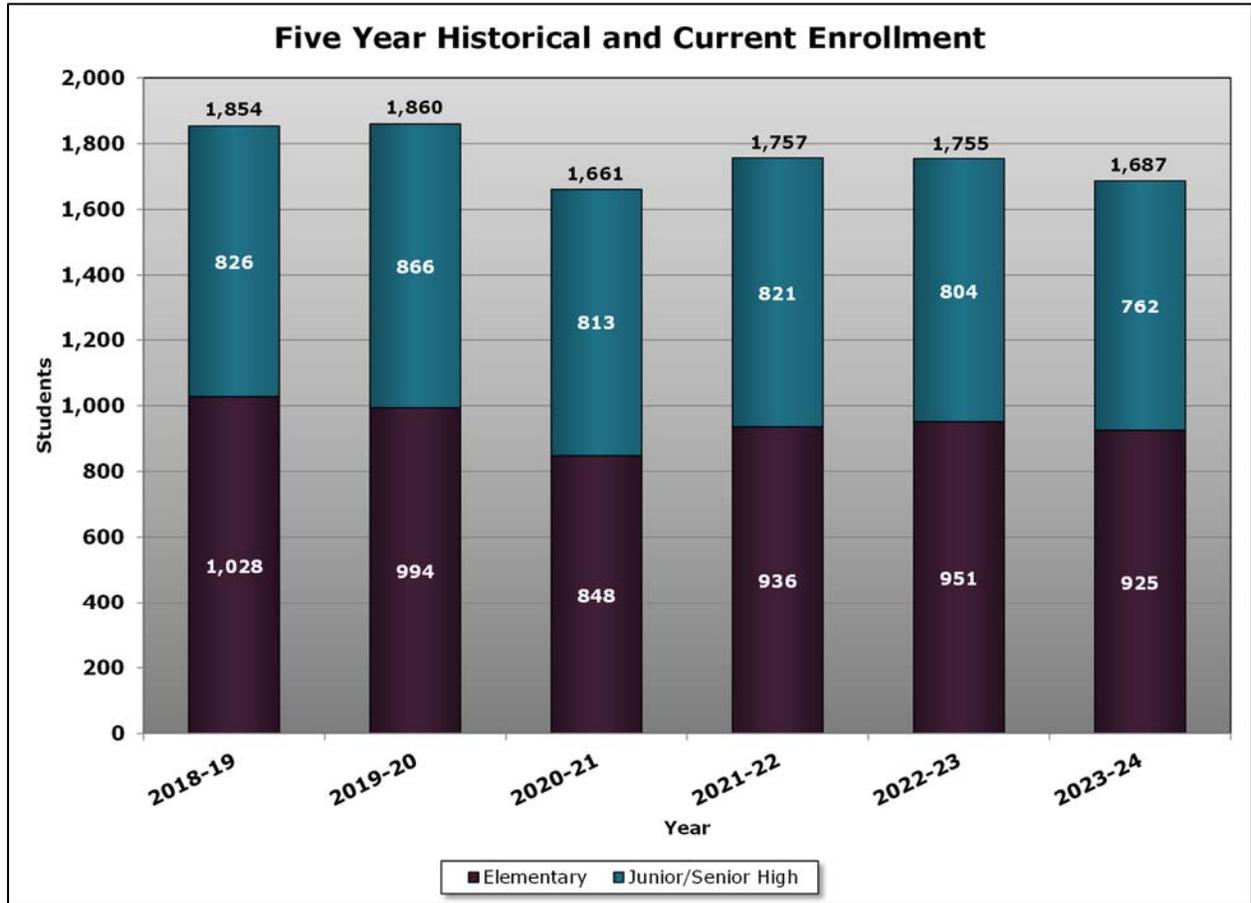


# DEVELOPER FEE JUSTIFICATION STUDY

## SECTION 6: DISTRICT ENROLLMENT AND CAPACITY

### Historical Enrollment of the District

The annual enrollment for the District has remained relatively steady over the past five years, with a current enrollment of 1,687 students, as is shown in the chart below:



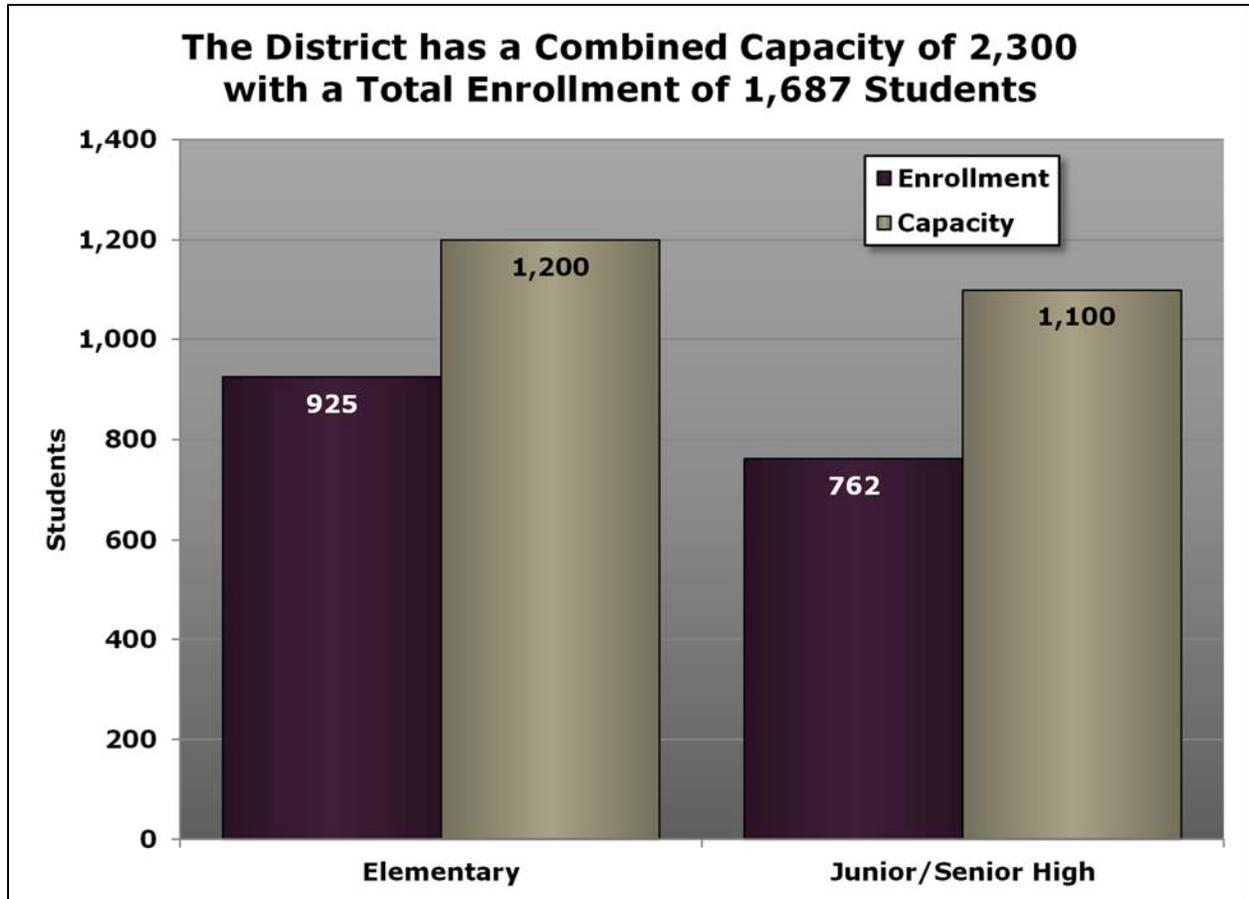
Source: California Department of Education

A breakdown of the District's historical CALPADS enrollment, by grade level, is included as Appendix A.

### District Capacity

The District's capacity was determined using the District's loading standards of 25 students per regular education classroom for TK-12. Based on these loading standards the District has an elementary capacity of 1,200, and a junior/senior high school capacity of 1,100. Based on 2023-24 enrollment, the District's present schools have capacity to house an additional 275 elementary school students and 338 junior/senior high school students, as shown in the table below.

## DEVELOPER FEE JUSTIFICATION STUDY



Source: Plumas Unified School District

### New Development

New residential development typically results in new students for the District to accommodate.<sup>1</sup> Therefore, it is important for the District to monitor the development plans of the local land use agencies. There are two land use agencies within the District's boundaries – the City of Portola and the County of Plumas.

There are two known development projects currently mapped for new construction within the District's boundaries. The District must plan for facilities assuming maximum potential student capacity. Given the number of projects that are planned for construction within the District's boundaries, the District must plan accordingly. Provided below is a summary of the known mapped development projects within the District's boundaries:

<sup>1</sup> Residential development includes, without limitation, Accessory Dwelling Units (ADUs) or Junior ADUs, which are independent residential dwelling units located on the same parcel as a primary residential dwelling. ADUs may be detached, attached, or located within the primary dwelling, including within garages and storage areas. ADUs are generally considered new construction because they are living areas that did not previously exist on the parcel or as a part of the primary home. Whether ADUs are called casitas, granny flats, in-law units, generational units, or converted living space, these areas are intended to provide a new area for living and sleeping – essentially a new residential unit which did not previously exist. The District recognizes that students are projected to be generated from ADUs and will charge the appropriate fee rate for these types of new construction projects.

## DEVELOPER FEE JUSTIFICATION STUDY

| Projected Residential Development |              |
|-----------------------------------|--------------|
| Project                           | # of Units   |
| Portola 192                       | 189          |
| Portola Highlands                 | 1,005        |
| <b>Total</b>                      | <b>1,194</b> |

*Source: City of Portola and County of Plumas*

### Student Generation Rate

A total of 1,194 units are projected to be constructed within the District's boundaries over the next ten years. In terms of facilities planning, it is important that the District project the potential facilities impact to the District. A key component of the planning process is the student generation factor. A student generation factor is the ratio of students produced per home within a new construction project. This serves as a tool for District's to use in the planning process and will allow the District to predict the impact new development will have on the student population. This ultimately will facilitate decision making about the provision of facilities and resources throughout the District.

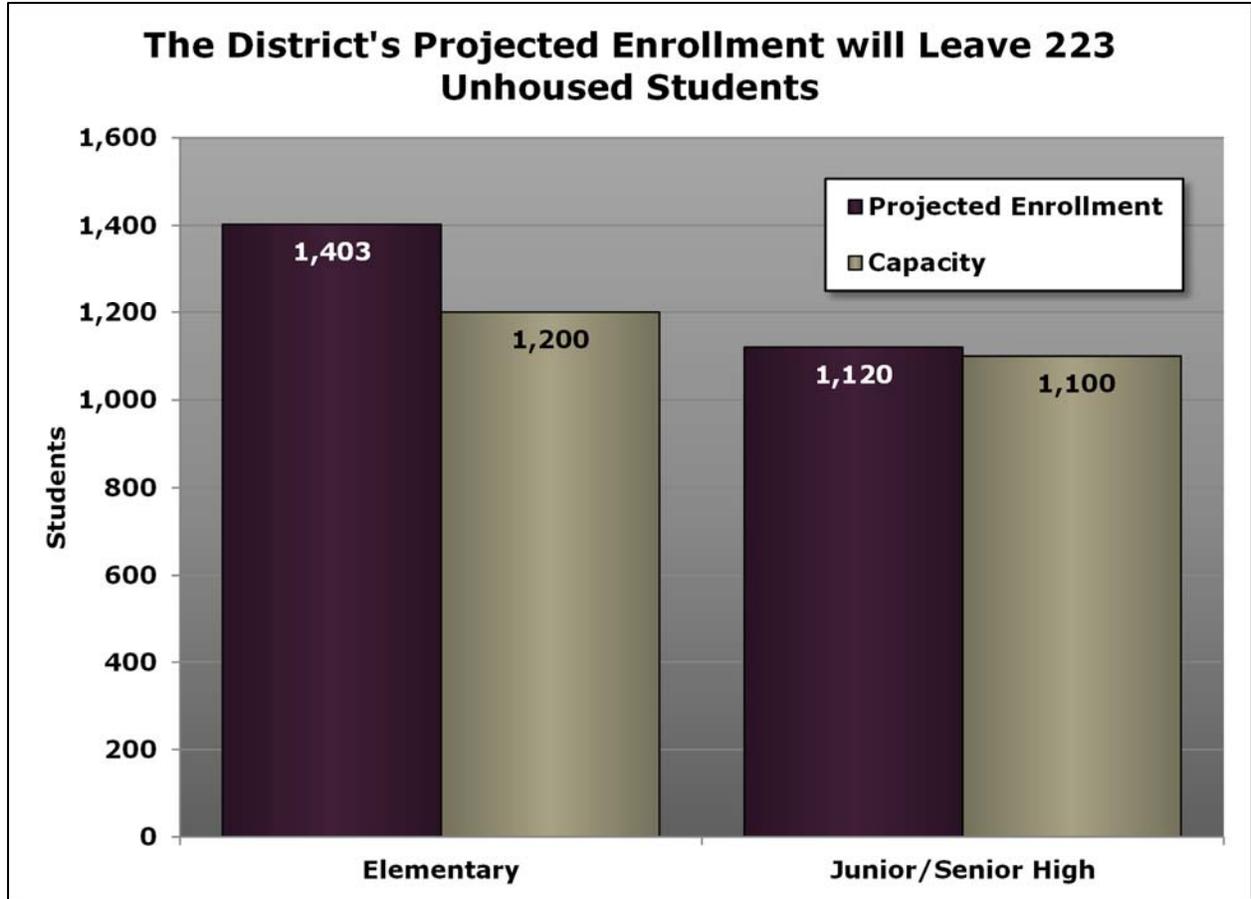
To identify the number of students anticipated to be generated by new residential development, a student yield factor of 0.7 has been utilized the District. The yield factor is based on State wide student yield averages calculated by the Office of Public School Construction, and is generally reflective of the District's historic student yield. A breakdown of the student generation rate for grade level is provided in the table below:

| Student Generation Rates by Grade |      |       |
|-----------------------------------|------|-------|
| TK-6                              | 7-12 | Total |
| 0.4                               | 0.3  | 0.7   |

Given the 1,194 projected units and the student generation rate to be used per home, the District can estimate that approximately 836 new students will be generated as a result of the development projects.

| Enrollment Projections by Grade |                 |                 |       |
|---------------------------------|-----------------|-----------------|-------|
| Number of Units                 | TK-6 Enrollment | 7-12 Enrollment | Total |
| 1,194                           | 478             | 358             | 836   |

Current enrollment trends coupled with development data demonstrate a need for new school facilities. The District does not have sufficient capacity to house all new students projected from new residential development and will suffer strain from the development occurring within District boundaries. The District has a projected enrollment of 1,403 elementary students and 1,120 junior/senior high school students. The District will need to construct additional classrooms to provide facilities for the 203 unhoused elementary school students and 20 junior/senior high school students generated from new construction of residential units.



# DEVELOPER FEE JUSTIFICATION STUDY

## SECTION 8: FACILITIES NEEDS

The District is expected to experience new development within its boundaries over the next several years and may need to plan for the construction of additional classroom space in order to accommodate students generated from projected growth. The District lacks sufficient funding to pay for all necessary construction.

### Anticipated Facilities Need

Based on the projected student generation, it is anticipated that the District will need to plan for the design and construction of additional classrooms.

### *New Construction Costs*

Based on the District's loading standards, 9 new elementary school classrooms and 1 new junior/senior high school classrooms may need to be constructed in order to accommodate the students projected from new development, as shown in the following table.

| Number of Classrooms Required for Projected Unhoused Students from New Development |  |                    |                               |
|--|--|--------------------|-------------------------------|
| Grade Level  | Unhoused Students from New Development | Classroom Capacity | Number of Classrooms Required |
| Elementary   | 203                                    | 25                 | 9                             |
| Junior/Senior High   | 20                                     | 25                 | 1                             |

Based on the estimated cost for the design, sitework and acquisition, a new portable classroom will cost approximately \$500,000. The number of classrooms required to house the projected unhoused students from new development is multiplied by the estimated construction cost to determine the total capacity costs for new development. The calculation is as follows:

| Calculation of School Construction |                     |             |
|------------------------------------|---------------------|-------------|
| Portable Classroom Cost            | Classrooms Required | Total Costs |
| \$500,000                          | 10                  | \$5,000,000 |

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# DEVELOPER FEE JUSTIFICATION STUDY

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## SECTION 9: DEVELOPER FEE JUSTIFICATION

Developer fee law requires that before fees can be levied a district must find that justification exists for the fee. Justification for the fee can be shown if anticipated residential, commercial and industrial development within a district will impact it with additional students and the district either does not have the facility capacity to house these students and/or the students would have to be housed in existing facilities that are not educationally adequate (i.e., antiquated facilities). In addition, it must also be shown that the amount of developer fees to be collected will not exceed the District's cost for housing students generated by new development. This section of the study will show that justification does exist for levying developer fees in the District.

### Residential Development and Fee Analysis

To show a reasonable relationship exists between the construction of new housing units and the need for school facilities, it will be shown that residential construction will create a school facility cost impact on the District greater than the amount of developer fees to be collected.

To determine the cost impact of residential construction on the District, the cost to house students in new school facilities must be identified. The facilities cost calculations are included in Section 7 and include any money the District plans to contribute towards new construction. The table below shows the cost impact for new school facilities for each student generated by new residential development. Since the District expects 223 unhoused students to be generated from new development, the per student facilities cost for each student is estimated to be \$22,422.

|   |
|---|
| <p style="text-align: center;"><b><u>Unfunded Facilities Cost Per Student</u></b></p> |
|---|

|  |
|--|
| <p style="text-align: center;"><math>\\$5,000,000 / 223 = \\$22,422</math> per student</p> |
|--|

As previously explained, based on State standards, each home generates approximately 0.7 new students. Therefore, if the per student facilities cost is \$22,422, we can multiply that by the student generation rate of 0.7 new students and estimate the impact per unit of \$15,695. Using ParcelQuest it was determined that the average square footage of a single-family residential unit built over the last ten years within the District is 2,066. This analysis will assume that the average size of new single family residential units to be constructed within the District's boundaries will be approximately 2,066 square feet. Therefore, to determine the impact per square foot of residential construction we divide the impact per home by the average square footage of homes within the District. As calculated, the facilities cost per square foot is \$7.60:

|  |
|--|
| <p style="text-align: center;"><b><u>Facilities Cost Per Square Foot</u></b></p> |
|--|

|   |
|---|
| <p style="text-align: center;"><math>\\$15,695 / 2,066 \text{ sq. ft.} = \\$7.60</math> per sq. ft.</p> |
|---|

Therefore, the District's facilities cost per square foot of new development (\$7.60 per square foot) exceeds the maximum developer fee (\$5.17 per square foot) that can be imposed.

## DEVELOPER FEE JUSTIFICATION STUDY

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### Residential Developer Fee Justification

It is clear that a reasonable relationship exists between residential development within the District and the need for new and/or refurbished school facilities, including administrative and support facilities in order to house new students from residential development and maintain a level of service commensurate with that presently existing.<sup>2</sup> This relationship is based on the finding that the District exceeds its facility capacity. New students to be generated by new residential development will have to be housed in new school facilities. The cost to provide additional school facilities exceeds the amount of fees to be generated from new residential construction. The District is justified in the levying of residential developer fees of up to the statutory maximum equal to \$5.17 per square foot of new residential development.

### Reconstruction/Redevelopment

All types of new residential development—including but not limited to single- and multi-family units in new subdivisions and in “in-fill” lots, single- and multi-family units in redevelopment projects, single- and multi-family units that replace demolished units, certain remodeling projects, expansions, and additions of residential space to existing single- and multi-family units, manufactured homes, mobile homes, condominiums—are projected to generate additional students in the District. As shown earlier in this Report, sufficient school facilities do not exist for these students.

Residential Reconstruction for purposes of this Report means the voluntary demolition of existing residential dwelling units/structures and the subsequent construction of new residential dwelling units/structures (“Reconstruction”). School impact fees authorized pursuant to Education Code section 17620 and Government Code sections 65995 et seq. shall be levied by the District on new construction resulting from Reconstruction, if there is a nexus between the fees being imposed and the impact of new construction on school facilities, after the impact of pre-existing development has been taken into consideration. In determining such nexus, the District has the discretion to review, evaluate and determine the impact of the proposed Reconstruction. The impact of the proposed Reconstruction may be assessed by comparing the proposed new construction and the pre-existing units/structures to be demolished and replaced, including the square footage, student generation, and cost impacts of each. The District may also take into consideration the type of proposed new units/structures with the type of pre-existing units/structure demolished and replaced. For example, the impact of a pre-existing single family detached home demolished and replaced with a new triple-unit townhome, or the impact of pre-existing commercial structures demolished and replaced with new residential structures. Such analysis may take into consideration the student generation rates and other data points identified in this Report, and relevant fee records, as applicable. (See *Warmington Old Town Associates, L.P. v. Tustin Unified School District* (2002) 101 Cal.App.4th 840; and *Cresta Bella, LP v. Poway Unified School District* (2013) 218 Cal.App.4th 438.)

### Commercial/Industrial Development and Fee Analysis

In order to levy fees on commercial and industrial development, existing law stipulates that the District “. . . must determine the impact of the increased number of employees anticipated to result from commercial and industrial development upon the cost of providing school

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<sup>2</sup> *Shapell Industries, Inc. v. Governing Board of the Milpitas Unified School District* (1991) 1 Cal.App.4th 218 [other points of law superseded by constitutional amendment].

## DEVELOPER FEE JUSTIFICATION STUDY

facilities within the District.” The school facilities costs incurred by the District per square foot of new commercial/industrial construction are determined by multiplying together five factors:

1. Employees per square foot of new commercial/industrial development;
2. Percent of employees in the District that also live in the District;
3. Dwelling Units per employee;
4. Students per Dwelling Unit;
5. School facility cost per student.

### *Employees Per Square Foot Of New Commercial/Industrial Development*

To make this determination, the study shall utilize employee generation estimates that are based on commercial and industrial factors within the District, as calculated on either an individual or categorical basis.” The passage of Assembly Bill 530 (Chapter 633/Statutes 1990) allows the use of the employee generation factors set forth in the January 1990 edition of “San Diego Traffic Generators,” a report of the San Diego Association of Governments. This study which was completed in January of 1990 identifies the number of employees generated per square foot of floor area for several demographic categories. These generation factors are shown in the table below.

| <b>Employees Per Square Foot of New Commercial/Industrial Development</b> |   |  |
|---|---|--|
| <b>Commercial/Industrial Category</b>                                     | <b>Average Square Foot Per Employee</b> | <b>Employees Per Average Square Foot</b> |
| Banks   | 354                                     | 0.00283                                  |
| Community Shopping Centers  | 652                                     | 0.00153                                  |
| Neighborhood Shopping Centers   | 369                                     | 0.00271                                  |
| Industrial Business Parks   | 284                                     | 0.00352                                  |
| Industrial Parks  | 742                                     | 0.00135                                  |
| Rental Self Storage   | 15,541                                  | 0.00006                                  |
| Scientific Research & Development   | 329                                     | 0.00304                                  |
| Lodging   | 882                                     | 0.00113                                  |
| Standard Commercial Office  | 209                                     | 0.00479                                  |
| Large High Rise Commercial Office   | 232                                     | 0.00431                                  |
| Corporate Offices   | 372                                     | 0.00269                                  |
| Medical Offices   | 234                                     | 0.00427                                  |

*Source: 1990 SanDAG Traffic Generators report*

## DEVELOPER FEE JUSTIFICATION STUDY

### *Percent of Employees in the District That Also Live in the District*

To estimate the percentage of new District employees that will reside in the District, this study has utilized a conservative approach, whereby it is assumed that one-third of new employees in the District will also live in the District and two-thirds will live outside of the District.

### *Dwelling Units per Employee*

Data from the American Community Survey indicates that there were 8,192 workers living in 15,055 housing units in the District. Therefore, there are 0.544 housing units for every one worker. This study assumes that each new resident worker in the District will demand 0.544 housing units.

### *Students per Dwelling Unit*

As stated in Section 9 of this study, based on SFP standards, this study assumes that 0.7 elementary and high school students will reside in each dwelling unit.

The table below shows the calculation of the school facility cost generated by a square foot of new commercial/industrial development for each of the categories of commercial/industrial development.

| School Facilities Cost Per Sq. Ft. of Commercial/Industrial Development |                               |                                  |                             |                                     |                           |                      |
|---|-------------------------------|----------------------------------|-----------------------------|-------------------------------------|---------------------------|----------------------|
| Category  | Employees Per Average Sq. Ft. | % Employees Residing in District | Dwelling Units Per Employee | TK- 12th Students per Dwelling Unit | Cost per TK- 12th Student | Cost per Square Foot |
| Banks   | 0.00283                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$8.05               |
| Community Shopping Centers  | 0.00153                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$4.35               |
| Neighborhood Shopping Centers   | 0.00271                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$7.71               |
| Industrial Business Parks   | 0.00352                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$10.01              |
| Industrial Parks  | 0.00135                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$3.84               |
| Rental Self Storage   | 0.00006                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$0.17               |
| Scientific Research & Development                                       | 0.00304                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$8.64               |
| Lodging   | 0.00113                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$3.21               |
| Standard Commercial Office  | 0.00479                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$13.62              |
| Large High Rise Commercial Office                                       | 0.00431                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$12.25              |
| Corporate Offices   | 0.00269                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$7.65               |
| Medical Offices   | 0.00427                       | 0.333                            | 0.544                       | 0.7                                 | \$22,422                  | \$12.14              |

### Commercial Developer Fee Justification

As indicated in the per square foot cost provided above, maximum statutory developer fee of \$0.84 per square foot is justified for all categories except rental self-storage. Rental self-storage yields an impact of \$0.17 per square foot of construction.

# DEVELOPER FEE JUSTIFICATION STUDY

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## SECTION 10: FINDINGS

Government Code section 66001 lists the requirements that districts must observe regarding the collection and use of developer fees. The major requirements are listed below:

### **Establishment of a Cost Nexus**

The Board will collect fees on new residential and commercial/industrial development to fund the construction and/or reconstruction of school facilities to serve students generated by such projects. The District has undertaken significant reconstruction and modernization projects to serve existing development and potentially, all capacity that must be provided. Additionally, the cost for providing these facilities exceeds the amount of developer fees to be collected. It is clear that when educational facilities are provided for students generated by new residential, commercial and industrial development, the cost of new facilities exceeds developer fee generation, thereby establishing a cost nexus.

### **Establishment of a Benefit Nexus**

Students generated by new residential, commercial and industrial development will be attending the District's schools. Housing District students in new and/or modernized facilities will directly benefit those students from the new development projects upon which the fee is imposed; therefore, a benefit nexus exists.

### **Establishment of a Burden Nexus**

The generation of new students by development will create a need for additional and/or reconstructed school facilities. The District must carry the burden of constructing new facilities required by the students generated by future developments and the need for facilities will be, in part, satisfied by the levying of developer fees, therefore, a burden nexus exists.

### **Conclusion**

The District has met the nexus requirements described in Government Code section 66001. As demonstrated in this study, the District is justified in charging up to the statutory maximum developer fee of \$5.17 per square foot of residential development and \$0.84 per square foot of commercial/industrial development, except for rental self-storage facilities, which is justified up to a fee of \$0.17 per square foot. In accordance with Government Code section 66016.5(a), this study has identified the existing level of service for the District's school facilities and the new proposed level of service, and explained why the new level of service is appropriate.



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## DEVELOPER FEE JUSTIFICATION STUDY

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### SECTION 11: IMPLEMENTATION OF THE FEES

If the Board accepts the recommendation to accept the developer fee as justified in this study, the following process should be followed for fee implementation.

#### District Board Approval

The Board should adopt the proposed fee as provided for in this study. To do so, the District must:

- ◆ Send a notice of a public hearing at least 14 days prior to the hearing to any party who files a written request with the local agency for mailed notice of the meeting on new or increased fees or service charges. Have this report and all supporting documentation available for review by the public at least 10 days prior to the hearing;
- ◆ Submit a notice of public hearing in the local newspaper at least 10 days prior to the public hearing. This notice should run at least twice in a newspaper of general circulation within the District, with the second notice published at least 5 days after the first notice;
- ◆ Hold the public hearing to consider adoption of the developer fee;
- ◆ Adopt a resolution to set the fee;
- ◆ Begin collecting the fee no sooner than 60 days following adoption of the resolution.

#### Notifications

The District should provide the planning and building departments of the City of Portola and the County of Plumas, with notice of the current fee rates and other information so that they may coordinate issuance of building permits with the District's fee program.

#### Fee Accounting

All fee revenues should be deposited into a restricted public facility fee account. Interest earned on fund balances should be credited to the fund.

On an annual basis, the District must provide a detailed accounting of the developer fee funds. This accounting must include such items as an indication of the specific public improvement or improvements on which fees were expended, the amount of expenditure on each improvement, the estimated date by which construction will begin if sufficient funds are in place and a particular improvement is not yet complete, a description of each transfer or loan made to or from the account, and the amount of refunds made or fees that had remained unexpended and uncommitted for five or more years. The new statute gives school districts 180 days from the close of the fiscal year to prepare this detailed annual accounting.



## DEVELOPER FEE JUSTIFICATION STUDY

### APPENDIX A: 5 YEAR HISTORICAL ENROLLMENT

| 5 Year Historical and Current Year Enrollment |              |              |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| Grade   | 2018-19      | 2019-20      | 2020-21      | 2021-22      | 2022-23      | 2023-24      |
| K   | 167          | 163          | 118          | 171          | 185          | 158          |
| 1   | 144          | 148          | 124          | 122          | 143          | 137          |
| 2   | 131          | 137          | 131          | 129          | 119          | 137          |
| 3   | 130          | 123          | 116          | 142          | 129          | 116          |
| 4   | 143          | 125          | 106          | 126          | 132          | 120          |
| 5   | 158          | 148          | 118          | 108          | 138          | 132          |
| 6   | 155          | 150          | 135          | 138          | 105          | 125          |
| <b>Total Elementary</b>                       | <b>1,028</b> | <b>994</b>   | <b>848</b>   | <b>936</b>   | <b>951</b>   | <b>925</b>   |
| 7   | 147          | 167          | 142          | 142          | 134          | 100          |
| 8   | 135          | 156          | 151          | 138          | 137          | 122          |
| 9   | 154          | 130          | 147          | 156          | 141          | 134          |
| 10  | 143          | 156          | 129          | 142          | 150          | 139          |
| 11  | 135          | 129          | 135          | 121          | 134          | 139          |
| 12  | 112          | 128          | 109          | 122          | 108          | 128          |
| <b>Total Junior/Senior High</b>               | <b>826</b>   | <b>866</b>   | <b>813</b>   | <b>821</b>   | <b>804</b>   | <b>762</b>   |
| <b>Total District</b>                         | <b>1,854</b> | <b>1,860</b> | <b>1,661</b> | <b>1,757</b> | <b>1,755</b> | <b>1,687</b> |

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## DEVELOPER FEE JUSTIFICATION STUDY

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### APPENDIX B: SAMPLE NOTICE OF PUBLIC HEARING

PUBLIC HEARING ON AUGUST 14, 2024 AT 4:00 PM  
AT PLUMAS UNIFIED SCHOOL DISTRICT OFFICE

Regarding

**NOTICE OF PUBLIC HEARING AND OF PROPOSAL FOR INCREASING SCHOOL  
FACILITIES FEES AS AUTHORIZED BY GOVERNMENT CODE SECTION 65995**

PLEASE TAKE NOTICE that immediately following a public hearing on the matter, a resolution will be considered by the Governing Board of the Plumas Unified School District at its regular meeting on August 14, 2024 at 4:00 PM located at Plumas Unified School District Office, 50 Church Street, Quincy CA 95971, which if adopted by the Board will enact development fees established by the District against residential construction and reconstruction by the maximum of \$5.17 per square foot; while commercial or industrial construction will also be enacted to the maximum of \$0.84 per square foot, except rental self-storage facilities which will be charged \$0.17 per square foot of new construction. The proposed fees are authorized by Government Code Section 65995. Data pertaining to the cost of school facilities is available for inspection during regular business hours at the District Office. The fees, if approved by the Governing Board, will become effective on October 13, 2024, which is 60 days after the proposed adoption of the resolution levying such fee by the Governing Board.



**Regulation 7211: Developer Fees**

**Status: ADOPTED**

Original Adopted Date: 09/16/2019 | Last Revised Date: XX/XX/XXXX

**Level 1 Funding: Residential, Commercial and Industrial Construction**

Before taking action to establish, increase or impose developer fees, the Governing Board shall conduct a fee justification study which: (Government Code 66001)

1. Identifies the purpose of the fee and the use to which the fee will be put
2. Determines a reasonable relationship between the fee's use and the type of development project for which the fee is imposed
3. Determines a reasonable relationship between the need for the public facility and the type of development project for which the fee is imposed
4. Determines a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributed to the development for which the fee is imposed

**Level 1 Funding: Notice and Hearing Requirements**

Before levying developer fees or prior to increasing an existing fee, the Board shall schedule a public hearing. The Superintendent or designee shall mail notice of the time and place of the meeting, including a general explanation of the matter to be considered and a statement that the required data are available, at least 14 days prior to the meeting to any interested party who has requested such information. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed.

Renewal requests for mailed notices shall be filed on or before April 1 of each year. The district may charge a fee reasonably related to the cost of providing these materials. (Government Code 66016)

Information on the anticipated amount of fees, other available funds and funding sources, and the estimated cost of planning, land acquisition and school construction shall be made available to the public at least 10 days before the hearing. (Government Code 66016)

At the hearing, the Board shall adopt a resolution for the levying of the developer fees. (Government Code 66016) The resolution shall set forth:

1. The purpose of the fee and the public improvement(s) that the fee will be used to finance (Government Code 66006)
2. The Board's findings of reasonable relationship which justify the fees pursuant to Government Code 66001
3. The district's determination of either of the following conditions which allow collection of the fees at the time when building permits are issued: (Government Code 66007)
  - a. That the fees are to reimburse the district for previous expenditures
  - b. That the fees shall be collected for public improvements or facilities for which an account has been established, funds have been appropriated and the district has adopted a proposed construction schedule or plan

**Level 2 Funding: Residential Construction**

In order to impose residential construction fees within the limits of Government Code 65995.5, the Board shall: (Government Code 65995.5)

1. Make a timely application to the State Allocation Board for new construction funding for which it is eligible
2. Conduct and adopt a school facility needs analysis pursuant to Government Code 65995.6
3. Satisfy at least two of the requirements set forth in Government Code 65995.5(b)(3)(A-D) (Government Code 65995.5)

#### Level 2 Funding: Notice and Hearing Requirements

At least 45 days prior to completion of the school facility needs analysis, the Board shall notify and provide copies of the analysis to the planning commission or agency of the city or county with land use jurisdiction within the district. Upon request of either party, the Board and city or county shall meet within 15 days following notification. (Government Code 65352.2)

(cf. 7131 - Relations with Local Agencies)

The Board shall adopt the school facility needs analysis by resolution at a public hearing. (Government Code 65995.6)

This analysis may not be adopted until the analysis, in its final form, has been made available to the public for a period of not less than 30 days. Prior to its adoption, the public shall have the opportunity to review and comment on the analysis and the Board shall respond to written comments it receives regarding the analysis. (Government Code 65995.6)

During the period of public review, the analysis shall be provided to the local agency responsible for land use planning for its review and comment. (Government Code 65995.6)

No less than 30 days prior to the hearing, notice of the time and place of the hearing, including the location and procedure for viewing or requesting a copy of the proposed analysis, shall be published in at least one newspaper of general circulation within the jurisdiction of the district. If there is no paper of general circulation, the notice shall be posted in at least three conspicuous places within the district's jurisdiction not less than 30 days prior to the hearing. (Government Code 65995.6)

In addition, the Superintendent or designee shall mail a copy of the needs analysis not less than 30 days prior to the hearing to any person who has made a written request if the written request was made 45 days prior to the hearing. The district may charge a fee reasonably related to the cost of providing these materials. (Government Code 65995.6)

The school facility needs analysis may be revised at any time. The revision is subject to the same conditions and requirements applicable to the adoption of the analysis. The existing school building capacity shall be recalculated as part of any revision to the needs analysis. (Government Code 65995.6)

The fees authorized by Government Code 65995.6 and Government Code 65995.7 shall be adopted by resolution as part of the adoption or revision of the school facilities needs analysis. The fees shall take effect immediately upon adoption of the resolution and may not be effective for more than one year. (Government Code 65995.6)

#### Level 3 Funding: Residential Construction

When Level 3 fees are authorized by law and the district qualifies for Level 2 funding pursuant to Government Code 65995.5, the Board may assess a fee on residential construction pursuant to the requirements of Government Code 65995.7.

#### Level 3 Funding: Notice and Hearing Requirements

Pursuant to Government Code 65995.7, the notice and hearing requirements, resolution requirement, and term of effectiveness for Level 3 funding shall be the same as the requirements for Level 2 funding as specified above.

#### All Developer Funding Fees: Additional Requirements

The district shall send a copy of any resolution adopting or increasing developer fees to the city and county, accompanied by all relevant supporting documentation and a map indicating the boundaries of the area subject to the fee. (Education Code 17621)

In cooperation with local governmental agencies issuing building permits, the Superintendent or designee shall establish a means by which all of the following shall be accomplished:

1. The project applicant shall receive a written statement of the amount of the fees and notification that the 90-day approval period during which the applicant may protest has begun. (Government Code 66020)
2. The Superintendent or designee shall receive and retain acknowledgment that the above notification was received.
3. Before a permit is issued and upon the payment of the applicable fee or requirement, the Board shall immediately certify that the fee has been paid or that the district has determined that the fee does not apply to the development project. (Education Code 17620)

Developer fees shall be deposited, invested, accounted for and expended pursuant to Government Code 66006. Developer fees shall be deposited in a separate capital facilities account, except for temporary investments allowed by law, and shall be used only for the purpose for which they were collected. Interest income earned by the capital facilities account shall also be deposited in that account and used only for the purpose for which the fee was originally collected. (Government Code 66006)

For each separate account so established, the Superintendent or designee shall, within 180 days after the last day of each fiscal year, make available to the public the following information for the fiscal year: (Government Code 66006)

1. A brief description of the type of fee in the account or fund
2. The amount of the fee
3. The beginning and ending balance of the account or fund
4. The amount of the fees collected and the interest earned
5. An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees
6. An identification of an approximate date by which the construction of the public improvement will commence if the district determines that sufficient funds have been collected to complete financing on an incomplete public improvement
7. A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan
8. The amount of refunds made pursuant to Government Code 66001(e) and any allocations made pursuant to Government Code 66001(f)

The Board shall review the above information at the first regularly scheduled public Board meeting which occurs 15 days after the information is made available to the public. Fifteen-day prior notice of

this meeting shall be mailed to any parties filing a written request pursuant to Government Code 66006. (Government Code 66006)

In addition to discharging its public disclosure duties regarding the levying of developer fees, the Board shall, for the fifth fiscal year after the first deposit into the account or fund and every five years thereafter, make all of the following findings with respect to the portion of the account or fund that remains unexpended, whether committed or uncommitted: (Government Code 66001)

1. Identify the purpose to which the fee is to be put
2. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged
3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements originally identified
4. Designate the approximate dates on which the funding referred to in item #3 is expected to be deposited into the appropriate account or fund

When sufficient funds have been collected to complete the financing of public improvements but such improvements remain incomplete, the district shall, within 180 days of the date that a determination of sufficient funding was made, either identify an approximate date by which construction will begin or refund the unexpended revenues in accordance with Government Code 66001. (Government Code 66001)

#### Appeals Process for Protests by Developers

Developers of residential, commercial and industrial projects who claim that the developer fee has been inappropriately levied shall use the following procedures: (Government Code 66020)

1. The developer shall tender any required payment in full or provide satisfactory evidence of arrangements to pay the fee when due or ensure performance of the conditions necessary to meet the requirements of the imposition.
2. The developer shall serve written notice to the Board. This notice shall include:
  - a. A statement that the required payment is tendered or will be tendered when due, or that any conditions which have been imposed are provided for or satisfied, under protest
  - b. A statement informing the Board of the factual elements of the dispute and the legal theory forming the basis for the protest
3. The protest shall be filed at the time of approval or conditional approval of the development or within 90 days after the date of the imposition of the fees.

At the time of the imposition of the fee, the Superintendent or designee shall provide each project applicant written notice that the 90-day period in which the applicant may initiate a protest has begun. The developer may file an action to attack, review, set aside, void or annul the imposition of the fees imposed on the development project within 180 days of delivery of the notice. (Government Code 66020)

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#### Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

#### State

2 CCR 1859-1859.199

#### Description

Leroy F. Greene School Facilities Act

Ed. Code 101122

[Schedule for allocation of proceeds from sale of bonds](#)

|                             |  |
|-----------------------------|--|
| Ed. Code 17070.10-17079.30  | <a href="#">Leroy F. Greene School Facilities Act</a>  |
| Ed. Code 17582              | <a href="#">District deferred maintenance fund</a>   |
| Ed. Code 17620-17626        | <a href="#">Levies against development projects by school districts</a>                              |
| Gov. Code 6061              | <a href="#">Manner of notice as prescribed in designated section</a>                                 |
| Gov. Code 6066              | <a href="#">Two weeks' notice</a>  |
| Gov. Code 65352.2           | <a href="#">Communicating and coordinating of school sites</a>                                       |
| Gov. Code 65864-65869.5     | <a href="#">Development agreements</a>   |
| Gov. Code 65995-65998       | <a href="#">Payment of fees against a development project</a>  |
| Gov. Code 66000-66008       | <a href="#">Fees for development projects</a>  |
| Gov. Code 66016-66019       | <a href="#">Procedures for adopting various fees</a>   |
| Gov. Code 66020-66025       | <a href="#">Protests, legal actions, and audits</a>  |
| <b>Management Resources</b> | <b>Description</b>   |
| Court Decision              | Garrick Development Company v. Hayward Unified School District (1992) 3 Cal.App.4th 320              |
| Court Decision              | Warmington Old Town Associates (2002) 101 Cal.App.4th 840  |
| Court Decision              | Cresta Bella, LP v. Poway Unified School District (2013) 218 Cal.App.4th 438                         |
| Court Decision              | Summerhill Winchester LLC v. Campbell Union School District (2018) 30 Cal. App. 5th 545              |
| Court Decision              | Tanimura & Antle Fresh Foods, Inc. v. Salinas Union High School District (2019) 34 Cal. App. 5th 775 |
| Court Decision              | Dolan v. City of Tigard (1994) 114 S.Ct. 2309  |
| Website                     | <a href="#">CSBA District and County Office of Education Legal Services</a>                          |
| Website                     | <a href="#">Department of General Services, Office of Public School Construction</a>                 |

## Cross References

| <b>Code</b> | <b>Description</b>                            |
|-------------|---|
| 7131        | <a href="#">Relations With Local Agencies</a> |
| 7210        | <a href="#">Facilities Financing</a>          |
| 7212        | <a href="#">Mello-Roos Districts</a>          |

**Policy 7211: Developer Fees**

**Status:** ADOPTED

**Original Adopted Date:** 02/01/1999 | **Last Revised Date:** xx/xx/xxxx

In order to finance the construction or reconstruction of school facilities needed to accommodate students coming from new development, the Governing Board may establish, levy and collect developer fees on residential, commercial and industrial construction within the district, subject to restrictions specified by law and administrative regulation.

**Appeals Process for Protests by Developers**

The Superintendent or designee shall establish an appeals process for the handling of protests by developers. (Education Code 17621)

**Policy Reference Disclaimer:**

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

| <b>State</b>               | <b>Description</b>   |
|----------------------------|--|
| 2 CCR 1859-1859.199        | Leroy F. Greene School Facilities Act  |
| Ed. Code 101122            | <a href="#"><u>Schedule for allocation of proceeds from sale of bonds</u></a>  |
| Ed. Code 17070.10-17079.30 | <a href="#"><u>Leroy F. Greene School Facilities Act</u></a>                   |
| Ed. Code 17582             | <a href="#"><u>District deferred maintenance fund</u></a>                      |
| Ed. Code 17620-17626       | <a href="#"><u>Levies against development projects by school districts</u></a> |
| Gov. Code 6061             | <a href="#"><u>Manner of notice as prescribed in designated section</u></a>    |
| Gov. Code 6066             | <a href="#"><u>Two weeks' notice</u></a>                                       |
| Gov. Code 65352.2          | <a href="#"><u>Communicating and coordinating of school sites</u></a>          |
| Gov. Code 65864-65869.5    | <a href="#"><u>Development agreements</u></a>                                  |
| Gov. Code 65995-65998      | <a href="#"><u>Payment of fees against a development project</u></a>           |
| Gov. Code 66000-66008      | <a href="#"><u>Fees for development projects</u></a>                           |
| Gov. Code 66016-66019      | <a href="#"><u>Procedures for adopting various fees</u></a>                    |
| Gov. Code 66020-66025      | <a href="#"><u>Protests, legal actions, and audits</u></a>                     |

**Management Resources**

**Description**

|                |  |
|----------------|--|
| Court Decision | Garrick Development Company v. Hayward Unified School District (1992) 3 Cal.App.4th 320              |
| Court Decision | Warmington Old Town Associates (2002) 101 Cal.App.4th 840  |
| Court Decision | Cresta Bella, LP v. Poway Unified School District (2013) 218 Cal.App.4th 438                         |
| Court Decision | Summerhill Winchester LLC v. Campbell Union School District (2018) 30 Cal. App. 5th 545              |
| Court Decision | Tanimura & Antle Fresh Foods, Inc. v. Salinas Union High School District (2019) 34 Cal. App. 5th 775 |
| Court Decision | Dolan v. City of Tigard (1994) 114 S.Ct. 2309  |
| Website        | <a href="#"><u>CSBA District and County Office of Education Legal Services</u></a>                   |
| Website        | <a href="#"><u>Department of General Services, Office of Public School Construction</u></a>          |

**Cross References**

| <b>Code</b> | <b>Description</b>                                   |
|-------------|--|
| 7131        | <a href="#"><u>Relations With Local Agencies</u></a> |
| 7210        | <a href="#"><u>Facilities Financing</u></a>          |
| 7212        | <a href="#"><u>Mello-Roos Districts</u></a>          |

**PUBLIC HEARING ON SEPTEMBER 11, 2024 AT 4:00 PM  
AT THE CHESTER JR/SR HIGH SCHOOL CAFETERIA**

Regarding

**NOTICE OF PUBLIC HEARING AND OF PROPOSAL FOR INCREASING SCHOOL  
FACILITIES FEES AS AUTHORIZED BY GOVERNMENT CODE SECTION 65995**

PLEASE TAKE NOTICE that immediately following a public hearing on the matter, a resolution will be considered by the Governing Board of the Plumas Unified School District at its regular meeting on September 11, 2024 at 4:00 pm, at Chester Jr/Sr High School Cafeteria, 612 First Street, Chester, CA, 96020, which if adopted by the Board will enact development fees established by the District against residential construction and reconstruction by the maximum of \$5.17 per square foot; while commercial or industrial construction will also be enacted to the maximum of \$0.84 per square foot, except rental self-storage facilities which will be charged \$0.17 per square foot of new construction. The proposed fees are authorized by Government Code Section 65995. Data pertaining to the cost of school facilities is available for inspection during regular business hours at the District Office. The fees, if approved by the Governing Board, will become effective on November 10, 2024, which is 60 days after the proposed adoption of the resolution levying such fee by the Governing Board.



**Plumas County Office of Education-Plumas  
Unified School District Regular Board Meeting  
09/11/2024 04:00 PM**

Agenda  
CJSHS Cafeteria  
612, First Street, Chester, CA

Printed : 9/24/2024 7:20 AM PT

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**Mission Statement**

Our mission is to collectively educate, nurture, prepare, and inspire all students every day.

**Vision Statement**

Our educational opportunities support an inclusive community that promotes lifelong learning, respect, and belonging, empowering all students to thrive.

**Our Core Values**

**Learning** - We support continuous learning first and foremost as the foundation for success.

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**Strategic Goals**

**Student Achievement** - Student Success and Well-being: To achieve consistent annual growth, ensuring that all students reach or exceed grade-level proficiency in all subjects, develop social-emotional skills for lifelong success, and complete high school prepared for their future endeavors.

**Fiscal Sustainability** - To maintain a balanced budget, optimize resource allocation, ensure financial transparency, and commit to long-term sustainability.

**Staff** - Recruit and retain a highly-skilled, engaged, student - focused workforce while investing in ongoing professional development and career growth opportunities.

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**Meeting Norms**

Make sure each member's voice is heard

Turn off cell phones or put on vibrate

Be present and be prepared

Honor time; be effective and efficient

Disagree agreeably  
Be respectful of others and engage in civil discourse  
Keep confidential items confidential  
Operate with trust  
Stay on task  
Assume and expect best intentions  
Put aside personal issues  
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**2. Call to Order PCOE/PUSD Joint Board Meeting - Dave Keller**

**3. Flag Salute**

**4. Roll Call**

**5. Approval of PCOE/PUSD Agenda (Action) - Dave Keller**

**6. Presentations(s)**

a. Principal's Recognition Award - Scott Cory and Kevin Cooper - 10 minutes

The Plumas County Office of Education and Plumas Unified School District have exceptional pupils who do well academically and accomplish great things in and out of school. The Principal's Recognition Award recognizes outstanding pupils who display the characteristics promoted in the Governing Board's adopted vision and mission statements. Pupils are chosen by their respective schools for demonstrating personal achievement, and the skills necessary to be self-directed, productive and responsible citizens.

CES - Kinley Robbins, 5th grade, parents Amie and Brandon Robbins

CJSHS - Sarah Branch, 12th grade, parents Jennifer and Shane Branch

b. Teacher Feature - Dave Keller - 5 minutes

**Information item:** Ty Watkins, Chester JSHS Teacher, will discuss ASB and its role in CJSHS community-building initiative.

c. Student Representative to the Governing Board - Chelsea Harrison - 5 minutes

**Procedural item** - Principal Kevin Cooper will introduce Aryana Boatright, who has been selected to represent Chester Junior/Senior High School on the PCOE/PUSD Board of Education for 2024/25.

Trustee Chelsea Harrison will administer the Oath of Office to Aryana Boatright.

Aryana will provide an update to the board regarding student activities and events at their school.

**7. Public Input**

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**8. Governing Board review of Candidate Joleen Cline for Appointment to the Board to Represent Trustee Area 1, Portola area - Dave Keller - 5 minutes**

- a. Provisional Appointment of Board Member to Represent Trustee Area 1, Portola area, per Education Code section 5091.

**9. Student Achievement**

- a. Course Catalog 2024-25 - Melissa Leal - 5 minutes  
**Action item:** 9th - 12th course catalog, annual approval.  
New CTE course-Cultivation of Native Species.  
This document changes as updates are made. We are working to enhance and clean up CTE and other classes in the A-G portal. The table of contents will be corrected once the cleanup is complete.

**Recommendation:** Approval of the 2024-25 course catalog.

- b. Proposition 28 Spending Report 2023/24  
**Information/Action item:** On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The legislation allocates 1 percent of the kindergarten through grade twelve (K–12) portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS education program.

AMS statute (California Education Code Section 8820[g][4]) and the adopted audit guidelines (procedure T3) requires LEAs to complete an annual report, even if no AMS funds were expended.

**Recommendation:** Approval of the Proposition 28 Spending Report 2023/24

- c. CTE Update - Rachel Molsee - 10 minutes  
**Information item:** Rachel Molsee, CTE Coordinator, will provide an update regarding CTE programs around the district.

**10. Fiscal**

- a. Interfund Transfers - Mallory Marin - 2 minutes

**Action item:** A resolution must be adopted annually to allow temporary borrowing between funds or accounts during the fiscal year.

**Rationale:** To ensure positive cash flow throughout the 2024/2025 fiscal year, it is prudent to have flexibility should the need arise for a temporary transfer between funds.

**Financial Impact:** No current impact.

**Recommendation:** Approval of PCOE resolution #2425-01 and PUSD resolution #1655.

- 1. PCOE Reso 2425-01 Interfund Transfers

## 2. PUSD Reso 1655 Interfund Transfers

### b. Developer Fee Justification Study - Bill Roderick - 2 minutes

**Information/Discussion item:** Chris Terry, Capital PFG presented a Developer Fee Study, to the Board on 7/17/24. California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

The presentation from Capital PFG provides justification for approval to levy fees as stated. A new Board Policy is included to provide the guidelines for this process.

**Recommendation:** Following a public hearing, a resolution and board policy are presented for approval.

### 1. Public Hearing for Developer Fee Study

**Procedural item:** California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees. California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

This is an opportunity for public comment regarding the proposal to levy developer fees, effective 60 days after board approval.

## 2. PUSD Resolution 1654 Implementation of Developer Fees

### 3. BP/AR 7211 - Bill Roderick - 2 minutes

**Information item:** BP and AR 7211 Developer Fees, regarding the implementation of Developer Fees for Plumas Unified School District, were presented to the Board for information on 7/17/24. They return for board approval.

**Recommendation:** Request for approval of BP/AR 7211 Developer Fees.

## 11. Facilities

### a. Measure B Project Updates - Bill Roderick -5 minutes

**Information/Discussion/Action item:** Project requests, including contracts, change orders, and bid awards will be discussed, as well as dialogue regarding future projects and timelines.

In the event that an item is presented between the time this agenda is posted and the actual day of the meeting, staff will provide their recommendations on items that require board action.

1. The attached spreadsheet "Measure B Project Requests" includes new contracts, change orders, and bid awards. Additional project information may be shared as soon as it is available.

**Recommendation:** Approval is requested for the project list and changes as presented.

### b. Facilities Update - Other Funds - Bill Roderick - 5 minutes

**Action Item:** An update will be provided on the most recent projects and an opportunity for comments, questions, and dialogue regarding future projects and timelines. Items within this update are paid from funds other than Measure B (General Fund 01, School Facilities Fund 35). This includes items that are paid from tax exempt lease financing programs as well as the general fund, which may be later reimbursed through Dixie Fire claims or other state or federal programs.

In the event that an item is presented between the time this agenda is posted and the actual day of the

meeting, staff will provide their recommendations on items that require board action.

**Recommendation:** Approval of items as presented.

## **12. Leadership**

a. Superintendent's Update - Bill Roderick - 5 minutes

b. Policy Updates - Bill Roderick - 5 minutes

**Action item:** The following board policies and administrative regulations have been revised according to CSBA recommendations:

**Rationale:** Remain in compliance with Education Code and legislative changes

**Financial Impact:** None

**Recommendation:** CSBA has provided the identified revisions for your consideration. The attached policies are the first read. However, they may be approved if the board agrees with the recommended revisions.

BP 6000 Concepts and Roles  
BP/AR 7214 General Obligation Bonds  
BB 9223 Filling Vacancies

## **13. Consent Item- 2 minutes**

a. Minutes From the Board Meeting

1. 7/17/24

2. 8/14/24

b. Service Contracts Included With This Agenda

1. PUSD

c. PUSD Check registers for the month of August 2024

d. Field Trips

## **14. Closed Session**

a. Pursuant to Section 54957 of the Government Code the Board will consider personnel matters including:

1. Public Employment: Position: Personnel transactions included with this agenda.

2. Public Employee Evaluation(s): principal(s), administrator(s), management and Superintendent

3. Public Employee(s) Discipline/Dismissal/Release/Reassignment

4. Pursuant to sections 54957.6 and 3549.1 of the Government Code:

a. Conference with Labor Negotiator(s): Agency Negotiators: Bill Roderick or Designee, PCTA and CSEA; and All Unrepresented Personnel - Administrators, Management, Confidential, Classified

- b. c. Anticipated Litigation, pursuant to Government Code 54956.9; 1 potential case.

## 15. Reconvene

- a. Report out any Action taken during Closed Session

## 16. Staff

- a. Personnel Items

### 1. Personnel Transactions Included With This Agenda

**Action item:** The PUSD agenda may include, but is not limited to, offers of employment, and a change in hours. In addition, you will find a resignation and an administrative salary schedule.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the Human Resources agenda items.

Information item: The PCOE agenda may include, but is not limited to, an offer of employment for a supervisor and a job description. These are approved by the County Superintendent.

- a. PCOE

**Information item:** This agenda may include, but is not limited to, offers of employment and resignations for classified staff.

These items are approved by the PCOE Superintendent.

- b. PUSD

**Action item:** This agenda may include, but is not limited to, offers of employment for, administrative, certificated, and classified staff. In addition, you will find changes in hours, resignations, athletic positions and job descriptions.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the PUSD Human Resources agenda items.

## 17. Future Agenda Items

## 18. Adjourn PCOE/PUSD Joint Meeting

### Disability Information:

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**PLUMAS COUNTY OFFICE OF EDUCATION  
PLUMAS UNIFIED SCHOOL DISTRICT  
50 Church Street, Quincy, CA 95971  
Phone: (530) 283-6500**

**NOTICE OF PUBLIC HEARING**

The Governing Board of the Plumas County Office of Education and the Plumas Unified School District will be conducting a Public Hearing in accordance with Education Code 17620 which authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

This Public Hearing will take place:

Wednesday, August 14, 2024  
District Office Boardroom  
50 Church Street  
At approximately 4:00 p.m.

**Posting Date: July 17, 2024**



**Plumas County Office of Education-Plumas  
Unified School District Regular Board Meeting  
08/14/2024 04:00 PM**  
Boardroom  
50 Church Street, Quincy, CA

Printed : 9/24/2024 7:21 AM PT

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[YouTube Live](#)

**2. Call to Order PCOE/PUSD Joint Board Meeting - Dave Keller**

**3. Flag Salute**

**4. Roll Call**

Cline  
Edlund  
Harrison  
Keller  
Read

**5. Approval of PCOE/PUSD Agenda (Action) - Dave Keller**

**6. Public Input**

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**7. Student Achievement**

a. PUSD-PCS Transportation MOU 2024-25- Bill Roderick - 2 minutes

**Action item:** PUSD agrees to provide transportation service, as per the attached MOU, to PCS students, grades 7-12, attending the Indian Valley Academy (IVA) program located on the Greenville High School campus.

**Recommendation:** Approval of the attached transportation MOU between PUSD and PCS/IVA.

b. Transportation Safety Plan 2024-25 - Bill Roderick - 2 minutes

**Action item:** The PUSD Transportation Safety Plan, pursuant to Ed. Code 39831.3, is attached for review and approval.

**Recommendation:** Approval of the attached PUSD Transportation Safety Plan 2024-25.

## 8. Fiscal

- a. 45-day Budget Update - Mallory Marin - 2 minutes

**Information item:** An update will be provided regarding the 2024-25 PCOE and PUSD budgets, as required by Education Code 45127(i)(4), which states that, "Not later than 45 days after the Governor signed the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act".

- b. Developer Fee Justification Study - Bill Roderick - 2 minutes

**Information/Discussion item:** Chris Terry, Capital PFG presented a Developer Fee Study, to the Board on 7/17/24. California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

The presentation from Capital PFG provides justification for approval to levy fees as stated. A new Board Policy is included to provide the guidelines for this process.

**Recommendation:** Following a public hearing, a resolution and board policy are presented for approval.

1. Public Hearing for Developer Fee Study

**Procedural item:** California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees. California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

This is an opportunity for public comment regarding the proposal to levy developer fees, effective 60 days after board approval.

2. Resolution 1654 Implementation of Developer Fees

3. BP/AR 7211 - Bill Roderick - 2 minutes

**Information item:** BP and AR 7211 Developer Fees, regarding the implementation of Developer Fees for Plumas Unified School District, were presented to the Board for information on 7/17/24. They return for board approval.

**Recommendation:** Request for approval of BP/AR 7211 Developer Fees.

## 9. Facilities

- a. Measure B Project Updates - Bill Roderick -5 minutes

**Information/Discussion/Action item:** Project requests, including contracts, change orders, and bid awards will be discussed, as well as dialogue regarding future projects and timelines.

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1. The attached spreadsheet "Measure B Project Requests" includes new contracts, change orders, and bid awards. Additional project information may be shared as soon as it is available.

**Recommendation:** Approval is requested for the project list and changes as presented.

b. Facilities Update - Other Funds - Bill Roderick - 5 minutes

**Action Item:** An update will be provided on the most recent projects and an opportunity for comments, questions, and dialogue regarding future projects and timelines. Items within this update are paid from funds other than Measure B (General Fund 01, School Facilities Fund 35). This includes items that are paid from tax exempt lease financing programs as well as the general fund, which may be later reimbursed through Dixie Fire claims or other state or federal programs.

In the event that an item is presented between the time this agenda is posted and the actual day of the meeting, staff will provide their recommendations on items that require board action.

**Recommendation:** Approval of items as presented.

## 10. Leadership

a. Superintendent's Update - Bill Roderick - 5 minutes

b. Policy Updates - Bill Roderick - 5 minutes

**Action item:** The following board policies and administrative regulations have been revised according to CSBA recommendations:

**Rationale:** Remain in compliance with Education Code and legislative changes

**Financial Impact:** None

**Recommendation:** CSBA has provided the identified revisions for your consideration. The attached policies are the first read. However, they may be approved if the board agrees with the recommended revisions.

BP/AR 4161/4261/4361 Leaves

AR 4161.1 Personal Illness - Injury Leave

AR 4261.1 Personal Illness - Injury Leave, Classified, incl. mgmt. - NEW

AR 4161.2 Personal Leaves

AR 4218.1 Dismissal/Suspension/Disciplinary Action

BP/AR 5113 Absences and Excuses

BP 5145.6 Parent/Guardian Notifications

## 11. Consent Item- 2 minutes

a. Minutes From the Board Meeting

1. 7/17/24

b. Service Contracts Included With This Agenda

c. PUSD Check registers for the month of July 2024

d. Donations

e. Field Trips

## 12. Closed Session

a. Pursuant to Section 54957 of the Government Code the Board will consider personnel matters including:

1. Public Employment: Position: Personnel transactions included with this agenda.
2. Public Employee Evaluation(s): principal(s), administrator(s), management and Superintendent
3. Public Employee(s) Discipline/Dismissal/Release/Reassignment
4. Pursuant to sections 54957.6 and 3549.1 of the Government Code:
  - a. Conference with Labor Negotiator(s): Agency Negotiators: Kristy Warren. Association(s) PCTA and CSEA; and All Unrepresented Personnel - Administrators, Management, Confidential, Classified
  - b. c. Anticipated Litigation, pursuant to Government Code 54956.9; 1 potential case.

### 13. Reconvene

- a. Report out any Action taken during Closed Session

### 14. Staff

- a. Declaration of Need for Fully Qualified Educators - 1 minute  
**Action item:** The State of California Commission on Teacher Credentialing requires that we submit an annual declaration, at a regularly scheduled public meeting, certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form.  
**Recommendation:** Approval of the attached Declaration of Need for Fully Qualified Educators.
- b. Provisional Internship Permit (PIP), Short Term Staff Permit (STSP), and Waiver Notification - 2 minutes  
**Action item:** PUSD Board approval is required to authorize employment of the following teachers under a Provisional Internship Permit (PIP), Short Term Staff Permit (STSP), and Waiver, from August 21, 2024 to June 30, 2025, or until their PIP, STSP, or Waiver expires, whichever comes first.

**Recommendation:** Approval of the PIPs, STSP, and Waiver, for 2024-25, as presented.

#### PIP

Alysha Mattingly – Teacher Chester Jr/Sr High School – Grades 7 and 8

Cole Lester - Foundational Science Teacher Portola Jr/Sr High School - Grades 7 and 8

#### STSP

Marisha Campbell – Teacher C. Roy Carmichael Elementary School – Opportunity - Grades K - 6

#### WAIVER

Timothy Benbow – PE Teacher Portola Jr/Sr High School - Grades 7-12

- c. Personnel Items

1. Personnel Transactions Included With This Agenda  
**Action item:** The PUSD agenda may include, but is not limited to, offers of employment, and a change in hours. In addition, you will find a resignation and an administrative salary schedule.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the Human Resources agenda items.

Information item: The PCOE agenda may include, but is not limited to, an offer of employment for a supervisor and a job description. These are approved by the County Superintendent.

a. PCOE

**Information item:** This agenda may include, but is not limited to, offers of employment for certificated and classified staff. In addition, you will find a transfer, a contract employee, job descriptions and authorization for recruitment.

These items are approved by the PCOE Superintendent.

b. PUSD

**Action item:** This agenda may include, but is not limited to, offers of employment for, certificated, and classified staff. In addition, you will find resignations.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the PUSD Human Resources agenda items.

## 15. Future Agenda Items

## 16. Adjourn PCOE/PUSD Joint Meeting

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## MEETING MINUTES

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**Board of Education**

Dave Keller, President  
Joleen Cline, Clerk  
Leslie Edlund  
Chelsea Harrison  
JoDee Read

**Attendees**

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**Voting Members**

Joleen Cline, Governing Board Clerk  
David Keller, Governing Board President  
JoDee Read, Governing Board Member

**1. The PCOE-PUSD Joint Board Meeting will be available for viewing via YouTube Live.**

**2. Call to Order PCOE/PUSD Joint Board Meeting - Dave Keller**

President Keller called the meeting to order at 4:24 pm. The start time was delayed to wait for a quorum to be established.

**3. Flag Salute**

**4. Roll Call**

Edlund and Harrison were absent.

**5. Approval of PCOE/PUSD Agenda (Action) - Dave Keller**

Motion to approve the agenda.

Motion made by: Joleen Cline

Motion seconded by: JoDee Read

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

**6. Public Input**

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There was no public input.

## 7. Student Achievement

### a. PUSD-PCS Transportation MOU 2024-25- Bill Roderick - 2 minutes

Quick Summary / Abstract

Action item: PUSD agrees to provide transportation service, as per the attached MOU, to PCS students, grades 7-12, attending the Indian Valley Academy (IVA) program located on the Greenville High School campus.

Recommendation: Approval of the attached transportation MOU between PUSD and PCS/IVA.

Superintendent Roderick shared that there would be no impact to PUSD to provide transportation to the Indian Valley students attending the Jr/SR High school campus. Cost to PCS will be \$300 per student.

Motion to approve the PUSD-PCS Transportation MOU for 2024-25.

Motion made by: JoDee Read

Motion seconded by: Joleen Cline

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

### b. Transportation Safety Plan 2024-25 - Bill Roderick - 2 minutes

Quick Summary / Abstract

Action item: PUSD agrees to provide transportation service, as per the attached MOU, to PCS students, grades 7-12, attending the Indian Valley Academy (IVA) program located on the Greenville High School campus.

Recommendation: Approval of the attached transportation MOU between PUSD and PCS/IVA.

Motion to approve the Transportation Safety Plan for 2024-25.

Motion made by: JoDee Read

Motion seconded by: Joleen Cline

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

## 8. Fiscal

### a. 45-day Budget Update - Mallory Marin - 2 minutes

Quick Summary / Abstract

Information item: An update will be provided regarding the 2024-25 PCOE and PUSD budgets, as required by Education Code 45127(i)(4), which states that, "Not later than 45 days after the Governor signed the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act".

CBO Mallory Marin shared that there was nothing significant to report.

**b. Developer Fee Justification Study - Bill Roderick - 2 minutes**

**Information/Discussion item:** Chris Terry, Capital PFG presented a Developer Fee Study, to the Board on 7/17/24. California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

The presentation from Capital PFG provides justification for approval to levy fees as stated. A new Board Policy is included to provide the guidelines for this process.

Recommendation: Following a public hearing, a resolution and board policy are presented for approval.

Superintendent Roderick shared that the first read for this item was on 7/17/24. Resolution 1654 and BP/AR 7211 will return to the 9/11/24 for consideration when the whole board can be present.

Motion to table resolution 1654 and BP/AR 7211 to 9/11/24.

Motion made by: Joleen Cline

Motion seconded by: JoDee Read

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

**1. Public Hearing for Developer Fee Study**

**Procedural item:** California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees. California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

This is an opportunity for public comment regarding the proposal to levy developer fees, effective 60 days after board approval.

The hearing was opened at 4:30 pm. There being no comment, the hearing was closed at 4:31 pm.

**2. Resolution 1654 Implementation of Developer Fees**

**3. BP/AR 7211 - Bill Roderick - 2 minutes**

**9. Facilities**

**a. Measure B Project Updates - Bill Roderick -5 minutes**

**Information/Discussion/Action item:** Project requests, including contracts, change orders, and bid awards will be discussed, as well as dialogue regarding future projects and timelines.

In the event that an item is presented between the time this agenda is posted and the actual day of the meeting, staff will provide their recommendations on items that require board action.

1. The attached spreadsheet "Measure B Project Requests" includes new contracts, change orders, and bid awards. Additional project information may be shared as soon as it is available.

**Recommendation:** Approval is requested for the project list and changes as presented.

Motion to approve the Measure B projects included with this agenda.

Motion made by: Joleen Cline

Motion seconded by: JoDee Read

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

#### **b. Facilities Update - Other Funds - Bill Roderick - 5 minutes**

Action Item: An update will be provided on the most recent projects and an opportunity for comments, questions, and dialogue regarding future projects and timelines. Items within this update are paid from funds other than Measure B (General Fund 01, School Facilities Fund 35). This includes items that are paid from tax exempt lease financing programs as well as the general fund, which may be later reimbursed through Dixie Fire claims or other state or federal programs.

In the event that an item is presented between the time this agenda is posted and the actual day of the meeting, staff will provide their recommendations on items that require board action.

**Recommendation:** Approval of items as presented.

Motion to approve the facilities projects included with this agenda.

Motion made by: JoDee Read

Motion seconded by: Joleen Cline

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

### **10. Leadership**

#### **a. Superintendent's Update - Bill Roderick - 5 minutes**

As school leaders, we are excited that school is going to open in just a few short days.

We have had some great in-service with our site admin; they, like the rest of us, are ready to welcome back our staff and students to campuses on 8/26. Kudos to our Maintenance department for going the extra mile to make sure campuses are ready.

We have all of our new staff here at the DO tomorrow for a day of activities and information.

Welcome Back day is at QJSHS next Wednesday, 8/21, starting at 8:00 AM. Please come and join us for the day, either in the morning or for lunch at about noon. We would love to see you there.

**b. Policy Updates - Bill Roderick - 5 minutes**

**Action item:** The following board policies and administrative regulations have been revised according to CSBA recommendations:

**Rationale:** Remain in compliance with Education Code and legislative changes

**Financial Impact:** None

**Recommendation:** CSBA has provided the identified revisions for your consideration. The attached policies are the first read. However, they may be approved if the board agrees with the recommended revisions.

BP/AR 4161/4261/4361 Leaves  
AR 4161.1 Personal Illness - Injury Leave  
AR 4261.1 Personal Illness - Injury Leave, Classified, incl. mgmt. - NEW  
AR 4161.2 Personal Leaves  
AR 4218.1 Dismissal/Suspension/Disciplinary Action  
BP/AR 5113 Absences and Excuses  
BP 5145.6 Parent/Guardian Notifications

Superintendent advised that the cell phone use at schools will be a future discussion.

Motion to approve the policy revisions included with this agenda.

Motion made by: JoDee Read

Motion seconded by: Joleen Cline

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

**11. Consent Item- 2 minutes**

**a. Minutes From the Board Meeting**

**1. 7/17/24**

Approval of the minutes from 7/17/24 was tabled until 9/11/24 as there was not a quorum of those present at that meeting.

**b. Service Contracts Included With This Agenda**

Motion to approve the PUSD service contracts included with this agenda.

Motion made by: JoDee Read

Motion seconded by: Joleen Cline

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

**c. PUSD Check registers for the month of July 2024**

Motion to approve the PUSD check registers for July 2024.

Motion made by: Joleen Cline

Motion seconded by: JoDee Read

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

#### **d. Donations**

Motion to approve the donations included with this agenda, with appreciation.

Motion made by: Joleen Cline

Motion seconded by: JoDee Read

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

#### **e. Field Trips**

Motion to approve the field trips included with this agenda.

Motion made by: Joleen Cline

Motion seconded by: JoDee Read

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

### **12. Closed Session**

President Keller called a closed session at 4:44 pm.

**a. Pursuant to Section 54957 of the Government Code the Board will consider personnel matters including:**

**1. Public Employment: Position: Personnel transactions included with this agenda.**

**2. Public Employee Evaluation(s): principal(s), administrator(s), management and Superintendent**

**3. Public Employee(s) Discipline/Dismissal/Release/Reassignment**

**4. Pursuant to sections 54957.6 and 3549.1 of the Government Code:**

**a. Conference with Labor Negotiator(s): Agency Negotiators: Kristy Warren. Association(s) PCTA and CSEA; and All Unrepresented Personnel - Administrators, Management, Confidential, Classified**

**b. c. Anticipated Litigation, pursuant to Government Code 54956.9; 1 potential case.**

### **13. Reconvene**

President Keller reconvened the meeting at 5:00 pm.

**a. Report out any Action taken during Closed Session**

There was no action taken during closed session.

**14. Staff**

**a. Declaration of Need for Fully Qualified Educators - 1 minute**

**Action item:** The State of California Commission on Teacher Credentialing requires that we submit an annual declaration, at a regularly scheduled public meeting, certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form.

**Recommendation:** Approval of the attached Declaration of Need for Fully Qualified Educators.

Motion to approve the Declaration of Need for Fully Qualified Educators included with this agenda.

Motion made by: JoDee Read

Motion seconded by: Joleen Cline

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

**b. Provisional Internship Permit (PIP), Short Term Staff Permit (STSP), and Waiver Notification - 2 minutes**

**Action item:** PUSD Board approval is required to authorize employment of the following teachers under a Provisional Internship Permit (PIP), Short Term Staff Permit (STSP), and Waiver, from August 21, 2024 to June 30, 2025, or until their PIP, STSP, or Waiver expires, whichever comes first.

**Recommendation:** Approval of the PIPs, STSP, and Waiver, for 2024-25, as presented.

PIP

Alysha Mattingly – Teacher Chester Jr/Sr High School – Grades 7 and 8

Cole Lester - Foundational Science Teacher Portola Jr/Sr High School - Grades 7 and 8

STSP

Marisha Campbell – Teacher C. Roy Carmichael Elementary School – Opportunity - Grades K - 6

WAIVER

Timothy Benbow – PE Teacher Portola Jr/Sr High School - Grades 7-12

Motion to approve the Provisional Internship Permit (PIP), Short Term Staff Permit (STSP), and Waivers, as included with this agenda.

Motion made by: Joleen Cline

Motion seconded by: JoDee Read

Voting:

Joleen Cline - Yes

David Keller - Yes

JoDee Read - Yes

**c. Personnel Items**

**1. Personnel Transactions Included With This Agenda**

**a. PCOE**

**Information item:** This agenda may include, but is not limited to, offers of employment for certificated and classified staff. In addition, you will find a transfer, a contract employee, job descriptions and authorization for recruitment.

These items are approved by the PCOE Superintendent.

**b. PUSD**

**Action item:** This agenda may include, but is not limited to, offers of employment for, certificated, and classified staff. In addition, you will find resignations.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the PUSD Human Resources agenda items.

Motion to approve the PUSD personnel agenda included with this agenda.

Motion made by: Joleen Cline

Motion seconded by: JoDee Read

Voting:

Joleen Cline - Yes

David Keller - Yes

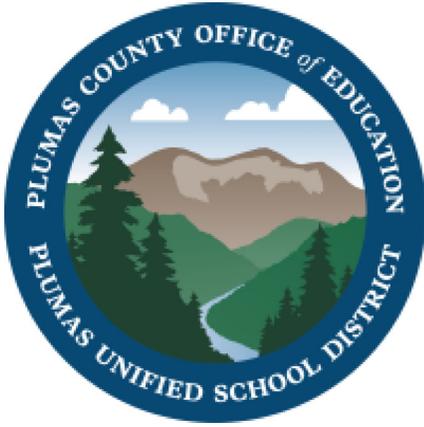
JoDee Read - Yes

**15. Future Agenda Items**

None noted.

**16. Adjourn PCOE/PUSD Joint Meeting**

President Keller adjourned the meeting at 5:03 pm.



**Plumas County Office of Education-Plumas  
Unified School District Regular Board Meeting  
07/17/2024 04:00 PM**  
Boardroom  
50 Church Street, Quincy, CA

Printed : 9/24/2024 7:22 AM PT

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### Mission Statement

Our mission is to collectively educate, nurture, prepare, and inspire all students every day.

### Vision Statement

Our educational opportunities support an inclusive community that promotes lifelong learning, respect, and belonging, empowering all students to thrive.

### Our Core Values

**Learning** - We support continuous learning first and foremost as the foundation for success.

**Fiscal Responsibility** - We fulfill our stewardship to provide for the students of today and tomorrow.

**Compassion** - We treat ourselves and others with compassion and respect.

**Teamwork** - We work together in a supportive and positive manner.

**Individuality** - We honor the unique gifts and contributions of each student, staff and community member.

**Accountability** - We follow through on our commitments. We are responsible and accountable for our actions and results.

**Communication** - We listen, respond, and follow through with open and respectful two-way communication.

### Strategic Goals

**Student Achievement** - Student Success and Well-being: To achieve consistent annual growth, ensuring that all students reach or exceed grade-level proficiency in all subjects, develop social-emotional skills for lifelong success, and complete high school prepared for their future endeavors.

**Fiscal Sustainability** - To maintain a balanced budget, optimize resource allocation, ensure financial transparency, and commit to long-term sustainability.

**Staff** - Recruit and retain a highly-skilled, engaged, student - focused workforce while investing in ongoing professional development and career growth opportunities.

**Family and Community** - Enhance family engagement and community partnerships while establishing our schools as inclusive community centers.

**Facilities** - All facilities will be maintained and improved as safe, clean, innovative educational environments that cultivate a sense of pride.

**Leadership** - Cultivate a culture of transformative and inclusive leadership at all levels to inspire and empower one another to drive innovation, continuous improvement, staff, and student success.

### Meeting Norms

Make sure each member's voice is heard

Turn off cell phones or put on vibrate

Be present and be prepared

Honor time; be effective and efficient

Disagree agreeably  
Be respectful of others and engage in civil discourse  
Keep confidential items confidential  
Operate with trust  
Stay on task  
Assume and expect best intentions  
Put aside personal issues  
Keep the focus on students

**Board of Education**

Dave Keller, President  
Joleen Cline, Clerk  
Leslie Edlund  
Chelsea Harrison  
JoDee Read

**1. The PCOE-PUSD Joint Board Meeting will be available for viewing via YouTube Live.**  
[YouTube Live](#)

**2. Call to Order PCOE/PUSD Joint Board Meeting - Dave Keller**

**3. Flag Salute**

**4. Roll Call - Patty McCutcheon**

**5. Approval of PCOE/PUSD Agenda (Action) - Dave Keller**

**6. Public Input**

No action or discussion shall be undertaken on any item not appearing on the posted agenda except that members of the Board or the Plumas Unified School District staff may briefly respond to statements made or questions posed. (Education Code 54954.2) There is a three minute time limit for each person who addresses the Governing Board during public input. Public comment will be honored by participants **attending in person**, or by submitting or emailing written comments to: [pmccutcheon@pcoe.k12.ca.us](mailto:pmccutcheon@pcoe.k12.ca.us), **prior to 2 pm** the day of the meeting. Note: Speaker time limit of 3 minutes is monitored, with a limit of 20 minutes per topic.

**7. Student Achievement**

a. Plumas Crisis Intervention Resource Center- Suzanne Shelton - 10 minutes

**Information item:** Suzanne Shelton, Coordinator for the Plumas & Sierra SAFE Program will provide a presentation regarding the support they offer to Plumas County students.

b. Quarterly Reports on Williams Uniform Complaints - Bill Roderick - 1 minute

**Information item:** A requirement of Education Code 35186 section (d) is that a school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and to the governing board of the school district.

No complaints regarding textbooks and instructional materials, teacher vacancies or mis-assignment, or conditions of facilities were filed with any school in the district during the quarter ending June 2024.

Information only, no action required.

1. PCOE

## 2. PUSD

### 8. Fiscal

- a. Developer Fee Justification Study - Bill Roderick - 10 minutes

**Information/Discussion item:** Capital PFG has prepared a Developer Fee Study. California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

Background information will be shared which provides justification for approval to levy fees as stated. A new Board Policy is included to provide the guidelines for this process.

**Recommendation:** Information only, this proposal, and board policy, will return for approval in August.

1. BP/AR 7211 - Bill Roderick - 2 minutes

**Information item:** The following documents are a first read of proposed updates to Board Policy 7211 and Administrative Regulation 7211 in regard to the implementation of Developer Fees for Plumas Unified School District.

**Recommendation:** Information only at this time.

### 9. Facilities

- a. Measure B Project Updates - Bill Roderick -5 minutes

**Information/Discussion/Action item:** Project requests, including contracts, change orders, and bid awards will be discussed, as well as dialogue regarding future projects and timelines.

In the event that an item is presented between the time this agenda is posted and the actual day of the meeting, staff will provide their recommendations on items that require board action.

1. The attached spreadsheet "Measure B Project Requests" includes new contracts, change orders, and bid awards. Additional project information may be shared as soon as it is available.

**Recommendation:** Approval is requested for the project list and changes as presented.

- b. Facilities Update - Other Funds - Bill Roderick - 5 minutes

**Action Item:** An update will be provided on the most recent projects and an opportunity for comments, questions, and dialogue regarding future projects and timelines. Items within this update are paid from funds other than Measure B (General Fund 01, School Facilities Fund 35). This includes items that are paid from tax exempt lease financing programs as well as the general fund, which may be later reimbursed through Dixie Fire claims or other state or federal programs.

In the event that an item is presented between the time this agenda is posted and the actual day of the meeting, staff will provide their recommendations on items that require board action.

**Recommendation:** Approval of items as presented.

### 10. Leadership

- a. Superintendent's Update - Bill Roderick - 5 minutes

- b. Policy Updates - Bill Roderick - 5 minutes

**Action item:** The following board policies and administrative regulations have been revised according to CSBA recommendations:

**Rationale:** Remain in compliance with Education Code and legislative changes

**Financial Impact:** None

**Recommendation:** CSBA has provided the identified revisions for your consideration. The attached policies are the first read. However, they may be approved if the board agrees with the recommended revisions.

|                         |                                 |
|-------------------------|---------------------------------|
| BP 0420.41              | Charter School Oversight        |
| BP/AR 1113              | District and School Websites    |
| BP 1260                 | Educational Foundation          |
| BP 2121                 | Superintendent's Contract       |
| BP 4112.9/4212.9/4312.9 | Employee Notification           |
| BP/AR 4121              | Temporary/Substitute Personnel  |
| BP/AR 4127/4227/4327    | Temporary Athletic Team Coaches |

## **11. Consent Item- 1 minute**

- a. Minutes From the Board Meeting
  1. 5/8/24
  2. 6/18/24
  3. 6/21/24
- b. Service Contracts Included With This Agenda
- c. PUSD Check registers for the month of June 2024
- d. Donations
- e. Field Trips

## **12. Closed Session**

- a. Pursuant to Section 54957 of the Government Code the Board will consider personnel matters including:
  1. Public Employment: Position: Personnel transactions included with this agenda.
  2. Public Employee Evaluation(s): principal(s), administrator(s), management and Superintendent
  3. Public Employee(s) Discipline/Dismissal/Release/Reassignment
  4. Pursuant to sections 54957.6 and 3549.1 of the Government Code:
    - a. Conference with Labor Negotiator(s): Agency Negotiators: Kristy Warren. Association(s) PCTA and CSEA; and All Unrepresented Personnel - Administrators, Management, Confidential, Classified
- b. c. Anticipated Litigation, pursuant to Government Code 54956.9; 1 potential case.

### 13. Reconvene

- a. Report out any Action taken during Closed Session

### 14. Staff

- a. Personnel Items

1. Personnel Transactions Included With This Agenda

**Action item:** The PUSD agenda may include, but is not limited to, offers of employment, and a change in hours. In addition, you will find a resignation and an administrative salary schedule.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the Human Resources agenda items.

Information item: The PCOE agenda may include, but is not limited to, an offer of employment for a supervisor and a job description. These are approved by the County Superintendent.

- a. PCOE

**Information item:** This agenda may include, but is not limited to, authorization for recruitment and resignations of certificated and classified staff.

These items are approved by the PCOE Superintendent.

- b. PUSD

**Action item:** This agenda may include, but is not limited to, offers of employment for, certificated, and classified staff. In addition, you will find a transfer, resignations, authorization for recruitment, a contract employee and athletic positions.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the PUSD Human Resources agenda items.

- c. Superintendent's Contract

**Action item:** Consideration of minor changes to the superintendent's contract.

- b. PUSD - PCTA - Tentative Agreement

**Information item:** This is a tentative agreement reached between the Plumas County Office of Education (PCOE), Plumas Unified School District (PUSD), and the Plumas County Teachers Association (PCTA) on June 20, 2024.

1. Bargaining Disclosures AB1200

**Action item:** 2024-25 AB 1200 Public Disclosure of Collective Bargaining Agreements with PCTA, CSEA 193, CSEA 230 and Senior Management, Certificated Management, Classified Management and Classified Confidential (Unrepresented) Employees is attached for review.

**Recommendation:** Approval of the 2024-25 AB 1200 Public Disclosure of Collective Bargaining Agreements with PCTA. and ratification of agreement.

- a. Ratify Salary and Benefit Increases for PCTA 2024-25.

**Action item:** Ratification of agreement between PUSD and PCTA for the 2024-25 school year.

## **15. Future Agenda Items**

## **16. Adjourn PCOE/PUSD Joint Meeting**

### **Disability Information:**

In compliance with the Americans with Disabilities Act, those requiring accommodation for this meeting should notify the Superintendent's Office 48 hours prior to the meeting at (530) 283-6500 ext. 5201. All supporting documentation for this meeting is available for public review during regular business hours Monday through Friday from 8:00 am to 4:30 pm in the Superintendent's Office located at 50 Church Street in Quincy, or at [www.pcoe.k12.ca.us](http://www.pcoe.k12.ca.us).



Capitol | PFG

# Developer Fee Justification Study Update

July 2024



# Background

# Developer Fee Law

Education Code section 17620 authorizes a school district to:

- “levy a fee, charge, dedication or other requirement against any development project for the construction or reconstruction of school facilities”
- Provided that the district can show justification for levying such fees

Government Code section 65995 limits the fee to be collected to the statutory fee

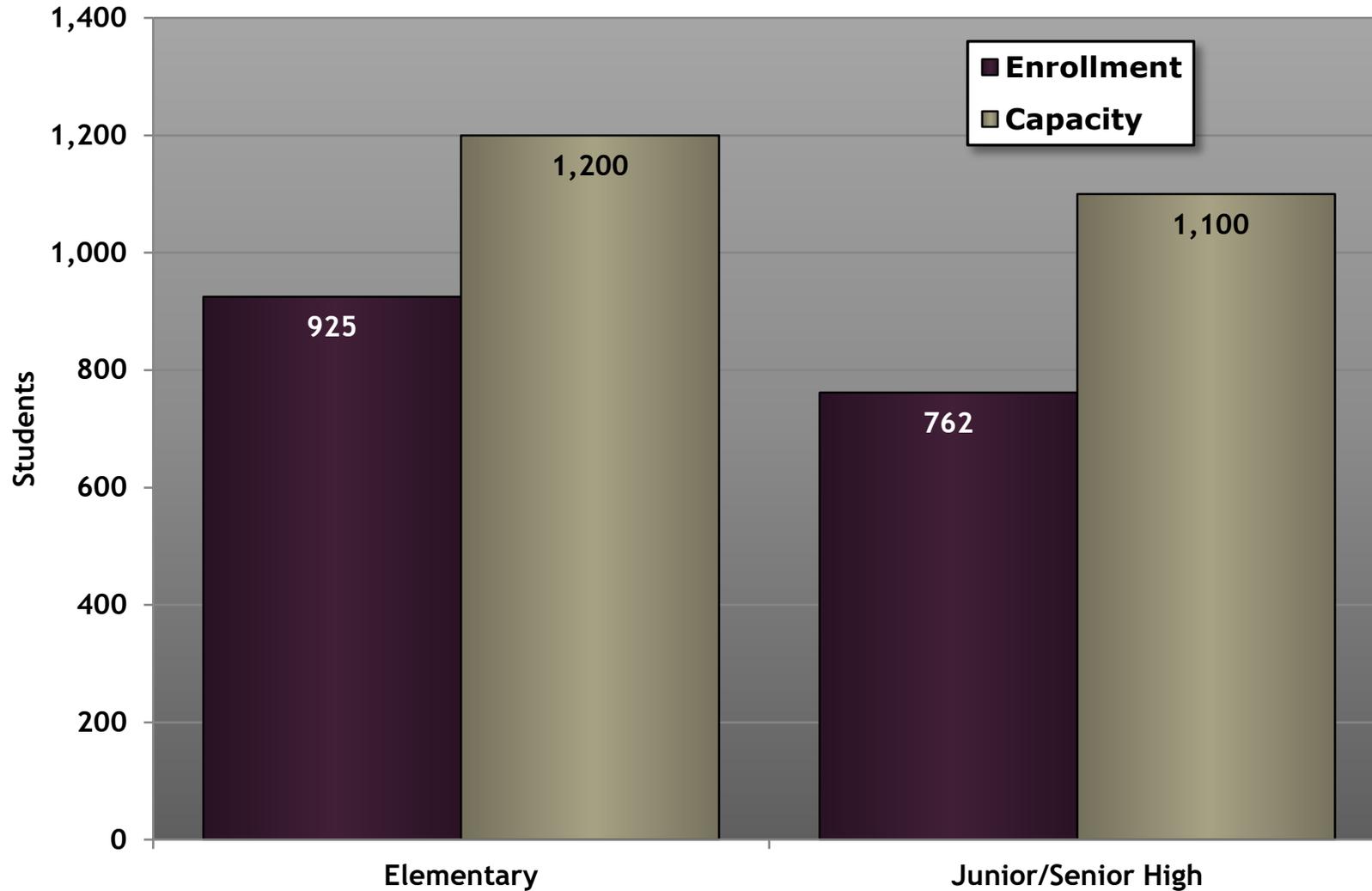
- As of January 2024:
  - \$5.17 per square foot of residential construction
  - \$0.84 per square foot of commercial/industrial construction

# Legal Requirements

- Identify the purpose of the fee
- Identify how the fee is to be used
- Determine the benefit relationship
- Determine the burden relationship
- Determine the proportionality of the fee

# Capacity & Enrollment

## The District has a Combined Capacity of 2,300 with a Total Enrollment of 1,687 Students

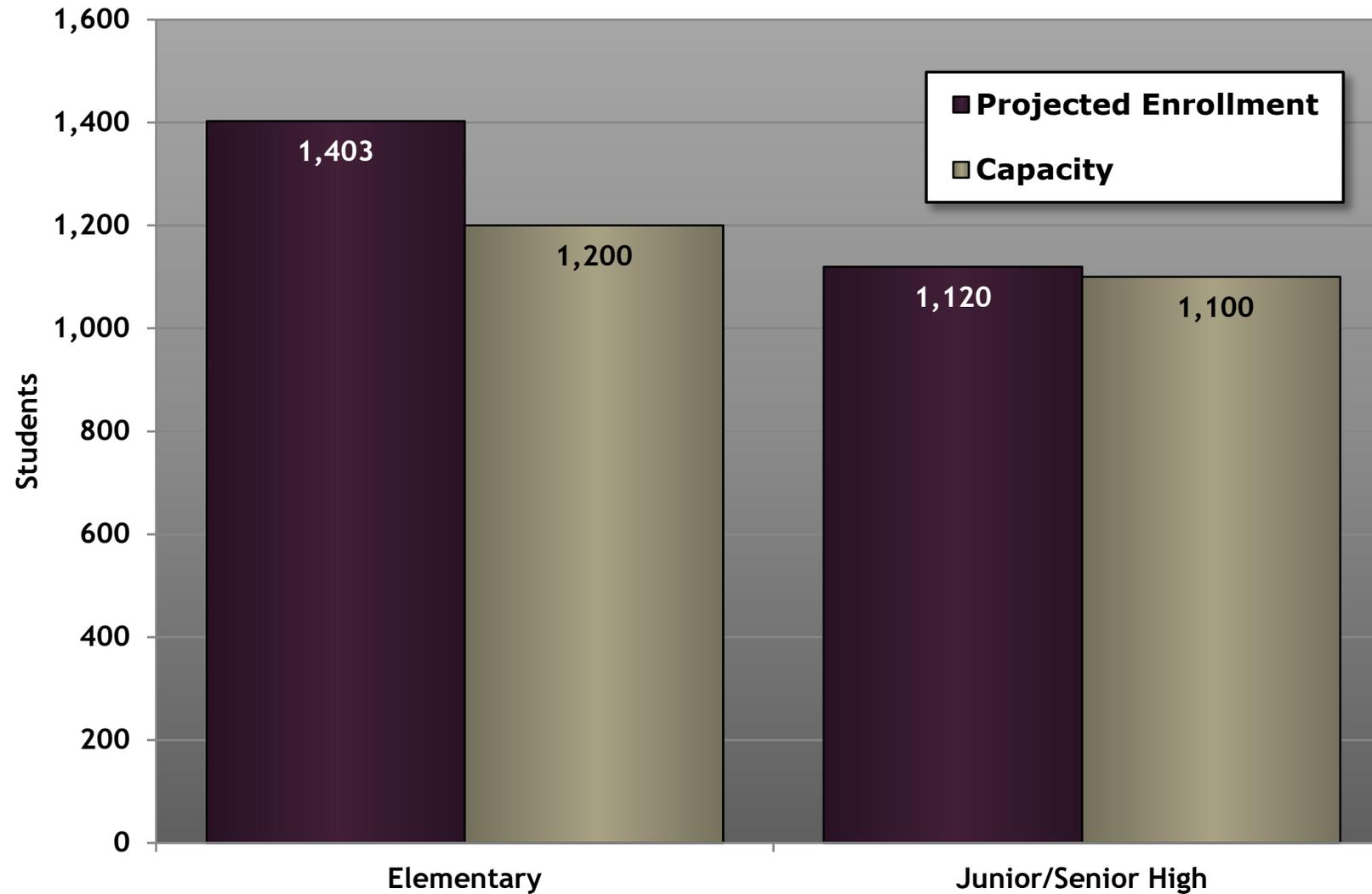


# Projected Development & Enrollment

- ▶ A total of 1,194 units are projected to be constructed within the District’s boundaries over the next ten years.
- ▶ Using student generation rates of 0.4 for TK-6 and 0.3 for 7-12 we can project the number of students that will be generated from new construction.

| Projected Residential Development and Enrollment |              |                 |                 |
|--|--------------|-----------------|-----------------|
| Project  | # of Units   | TK-6 Enrollment | 7-12 Enrollment |
| Portola 192                                      | 189          | 76              | 57              |
| Portola Highlands                                | 1,005        | 402             | 301             |
| <b>Total</b>                                     | <b>1,194</b> | <b>478</b>      | <b>358</b>      |

## The District's Projected Enrollment will Leave 223 Unhoused Students



# Facilities Needs & Fee Justification

# Facilities Needs

| <b>Number of Classrooms Required for Projected Unhoused Students from New Development</b> |   |                           |                                      |
|---|---|---------------------------|--------------------------------------|
| <b>Grade Level</b>  | <b>Unhoused Students from New Development</b> | <b>Classroom Capacity</b> | <b>Number of Classrooms Required</b> |
| Elementary  | 203   | 25                        | 9                                    |
| Junior/Senior High  | 20  | 25                        | 1                                    |

# Unfunded Facilities Cost

- ▶ Based on the estimated cost for the design, sitework and acquisition, a new portable classroom will cost approximately \$400,000.
- ▶ It is estimated the District will have a total unfunded facilities cost of approximately \$4,000,000 million

| Calculation of School Construction |                     |             |
|------------------------------------|---------------------|-------------|
| Portable Classroom Cost            | Classrooms Required | Total Costs |
| \$400,000                          | 10                  | \$4,000,000 |

# Calculating the Residential Fee

Total Unfunded Facilities Costs

- \$4,000,000

Estimated Impact per Unit

- \$12,556

Average Size of New Units

- 2,066 sq. ft.

Facilities Cost per Square Foot

- \$6.08

# Commercial Fee

| School Facilities Cost Per Sq. Ft. of Commercial/Industrial Development |                               |                                  |                             |                                    |                          |                      |
|---|-------------------------------|----------------------------------|-----------------------------|------------------------------------|--------------------------|----------------------|
| Category  | Employees Per Average Sq. Ft. | % Employees Residing in District | Dwelling Units Per Employee | TK-12th Students per Dwelling Unit | Cost per TK-12th Student | Cost per Square Foot |
| Banks   | 0.00283                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$4.51               |
| Community Shopping Centers  | 0.00153                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$2.44               |
| Neighborhood Shopping Centers   | 0.00271                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$4.31               |
| Industrial Business Parks   | 0.00352                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$5.60               |
| Industrial Parks  | 0.00135                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$2.15               |
| Rental Self Storage   | 0.00006                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$0.10               |
| Scientific Research & Development                                       | 0.00304                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$4.84               |
| Lodging   | 0.00113                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$0.78               |
| Standard Commercial Office  | 0.00479                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$7.63               |
| Large High Rise Commercial Office                                       | 0.00431                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$6.86               |
| Corporate Offices   | 0.00269                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$4.28               |
| Medical Offices   | 0.00427                       | 0.333                            | 0.544                       | 0.7                                | \$12,556                 | \$6.80               |

# New Developer Fee

- ▶ The District is justified in the levying of residential and commercial maximum statutory developer fees

Maximum  
Developer  
Fee

| Residential              | Commercial               |
|--------------------------|--------------------------|
| • \$5.17 per Square Foot | • \$0.84 per Square Foot |

- ▶ Lodging yields an impact of \$0.78 per square foot of construction and rental self-storage yields an impact of \$0.10 per square foot of construction.

# Implementation of the Fees

# Implementation

- ▶ **District Board Approval**
  - ▶ Notice of public hearing published
  - ▶ Hold the public hearing to consider adoption of the developer fee
  - ▶ Adopt a resolution to set the fee
  - ▶ Begin collecting the fee no sooner than 60 days following adoption of the resolution.
- ▶ **Notifications**
  - ▶ Provide planning and building departments of the City and the County with notice of the current fee rates and other information so that they may coordinate issuance of building permits with the District's fee program
- ▶ **Fee Accounting**
  - ▶ All fee revenues should be deposited into a restricted public facility fee account. Interest earned on fund balances should be credited to the fund.
  - ▶ On an annual basis, the District must provide a detailed accounting of the developer fee funds. Districts have 180 days from the close of the fiscal year to prepare this detailed annual accounting.

# Thank You!



## MEETING MINUTES

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### Mission Statement

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### Vision Statement

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**Accountability** - We follow through on our commitments. We are responsible and accountable for our actions and results.

**Communication** - We listen, respond, and follow through with open and respectful two-way communication.

### Strategic Goals

**Student Achievement** - Student Success and Well-being: To achieve consistent annual growth, ensuring that all students reach or exceed grade-level proficiency in all subjects, develop social-emotional skills for lifelong success, and complete high school prepared for their future endeavors.

**Fiscal Sustainability** - To maintain a balanced budget, optimize resource allocation, ensure financial transparency, and commit to long-term sustainability.

**Staff** - Recruit and retain a highly-skilled, engaged, student - focused workforce while investing in ongoing professional development and career growth opportunities.

**Family and Community** - Enhance family engagement and community partnerships while establishing our schools as inclusive community centers.

**Facilities** - All facilities will be maintained and improved as safe, clean, innovative educational environments that cultivate a sense of pride.

**Leadership** - Cultivate a culture of transformative and inclusive leadership at all levels to inspire and empower one another to drive innovation, continuous improvement, staff, and student success.

### Meeting Norms

Make sure each member's voice is heard

Turn off cell phones or put on vibrate

Be present and be prepared

Honor time; be effective and efficient

Disagree agreeably

Be respectful of others and engage in civil discourse

Keep confidential items confidential

Operate with trust

Stay on task

Assume and expect best intentions

Put aside personal issues

Keep the focus on students

**Board of Education**

Dave Keller, President  
Joleen Cline, Clerk  
Leslie Edlund  
Chelsea Harrison  
JoDee Read

**Attendees**

**Voting Members**

Leslie Edlund, Governing Board Member  
David Keller, Governing Board President  
JoDee Read, Governing Board Member  
Chelsea Harrison, Governing Board Member

1. The PCOE-PUSD Joint Board Meeting will be available for viewing via YouTube Live.

2. Call to Order PCOE/PUSD Joint Board Meeting - Dave Keller

President Keller called the meeting to order at 4:00 pm.

3. Flag Salute

4. Roll Call - Patty McCutcheon

5. Approval of PCOE/PUSD Agenda (Action) - Dave Keller

Motion to approve the agenda.

Trustee Harrison arrived at 4:02 pm.

Motion made by: JoDee Read

Motion seconded by: Leslie Edlund

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Not Present

6. Public Input

**Quick Summary / Abstract**

7.  
Student

No action or discussion shall be undertaken on any item not appearing on the posted agenda except that members of the Board or the Plumas Unified School District staff may briefly respond to statements made or questions posed. (Education Code 54954.2) There is a three minute time limit for each person who addresses the Governing Board during public input. Public comment will be honored by participants **attending in person**, or by submitting or emailing written comments to: [pmccutcheon@pcoe.k12.ca.us](mailto:pmccutcheon@pcoe.k12.ca.us), **prior to 2 pm** the day of the meeting. Note: Speaker time limit of 3 minutes is monitored, with a limit of 20 minutes per topic.

Superintendent Roderick introduced Andrea Ceresola, Director of Student Services, effective 7/1/24.

## Achievement

### a. Plumas Crisis Intervention Resource Center- Suzanne Shelton - 10 minutes

#### Quick Summary / Abstract

b.

**Information item:** Suzanne Shelton, Coordinator for the Plumas & Sierra SAFE Program will provide a presentation regarding the support they offer to Plumas County students.

Suzanne Shelton, and Cathy Rahmeyer, PCIRC, shared information with the board regarding topics that programs that they want to share with students at our school sites. They shared that around 90% of the cases they address now, are a result of abuse issues while they were children.

Suzanne shared information about booths that they plan to set up at schools about healthy relationships for older students, and my body belongs to me, at the elementary level. It was well received when offered in prior years. She shared that she has worked in Sierra County schools, without receiving any complaints or having issues.

Sex trafficking is another issue that they want to teach our students to watch out for.

They can also bring in self-defense trainers for students. They suggested having presentations once per quarter. Superintendent plans to have these ladies meet with the principals to create a plan for parent permissions, and presentations to students. It was also suggested that we provide staff training so that they are aware of the signs of trafficking or abuse.

### Quarterly Reports on Williams Uniform Complaints - Bill Roderick - 1 minute

#### Quick Summary / Abstract

1.

PCOE

**Information item:** A requirement of Education Code 35186 section (d) is that a school district shall report summarized data on the nature and resolution of all complaints on a quarterly basis to the county superintendent of schools and to the governing board of the school district. No complaints regarding textbooks and instructional materials, teacher vacancies or mis-assignment, or conditions of facilities were filed with any school in the district during the quarter ending June 2024.

2.

Information only, no action required.

PUSD

## 8. Fiscal

### a. Developer Fee Justification Study - Bill Roderick - 10 minutes

#### Quick Summary / Abstract

1.

**Information/Discussion item:** Capital PFG has prepared a Developer Fee Study. California Education Code 17620 authorizes a school district to levy fees against any development project for the construction or reconstruction of school facilities, providing that the district can show justification for levying such fees.

Background information will be shared which provides justification for approval to levy fees as stated. A new Board Policy is included to provide the guidelines for this process.

**Recommendation:** Information only, this proposal, and board policy, will return for approval in August.

Chris Terry, Capitol PFG, shared a presentation which is an overview of the study that was conducted. (Presentation attached to the minutes). The State Allocation Board (SAB) sets the rate every two years (set in January 2024), based on inflation. The fee collected from developers will provide funding to ensure that the district has sufficient facilities to educate children who enroll as a result of new housing developments. Chris shared that he reached out to the City of Portola and the County of Plumas, and learned that there are 2 new housing developments projected to be moving forward within the next 10 years. Ed Code allows us to begin collecting developer fees to allow us to finance classrooms to accommodate new students. He shared that these are conservative cost estimates. If the SAB updates their fees, we are allowed to update with that fluctuation. Using their software, they are able to estimate the costs. Any properties that are developed with an age minimum would be charged the commercial rate, as opposed to the residential rate. Any funds collected would be restricted funding and held in a special fund by the school district.

In August we will have a public hearing, which will be noticed on our website and in a local paper. We can begin collecting fees 60 days after the board meeting on August 14, 2024. There are some requirements which must be followed. Capitol PFG can assist with the reporting process and accountability. Reports will be provided to the Board and shared on our website. We anticipate that our auditors will track this information. Our business office expects no concerns regarding tracking this projected funding, which will be held in Fund 25. Mountain Messenger is our nearest publication. The funds are intended to benefit students from new development, such as repurposing a space to make it for students, and maintaining facilities which are used by students.

**BP/AR 7211 - Bill Roderick - 2 minutes**

## 9. Facilities

### a. Measure B Project Updates - Bill Roderick -5 minutes

**Information/Discussion/Action item:** Project requests, including contracts, change orders, and bid awards will be discussed, as well as dialogue regarding future projects and timelines.

In the event that an item is presented between the time this agenda is posted and the actual day of the meeting, staff will provide their recommendations on items that require board action.

1. The attached spreadsheet "Measure B Project Requests" includes new contracts, change orders, and bid awards. Additional project information may be shared as soon as it is available.

**Recommendation:** Approval is requested for the project list and changes as presented.

Superintendent Roderick shared, after inspection by the flooring company, it was determined that the Portola JSHS gym floor did not need to be replaced, just maintained appropriately. PJSHS would like to spend the cost savings to improve the school branding. Their students created a plan to present to the board for approval for the upgrades. The result would be a significant improvement in the look and the function, of PJSHS. The students who worked on this proposal are very excited about it. The

proposed work is to be done by local contractors.  
Items 1 – 5, and 7, are PJSHS. Item 6 is for fencing around our new garden area at the QES Alder campus, which will be relocated on their campus.

The remaining balance could be directed toward other projects in the district.

Motion to approve the Measure B projects as presented.

Motion made by: JoDee Read

Motion seconded by: Chelsea Harrison

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

#### **b. Facilities Update - Other Funds - Bill Roderick - 5 minutes**

##### **Quick Summary / Abstract**

**Action Item:** An update will be provided on the most recent projects and an opportunity for comments, questions, and dialogue regarding future projects and timelines. Items within this update are paid from funds other than Measure B (General Fund 01, School Facilities Fund 35). This includes items that are paid from tax exempt lease financing programs as well as the general fund, which may be later reimbursed through Dixie Fire claims or other state or federal programs. In the event that an item is presented between the time this agenda is posted and the actual day of the meeting, staff will provide their recommendations on items that require board action.

**Recommendation:** Approval of items as presented.

Motion to approve the general fund projects as presented.

Motion made by: Leslie Edlund

Motion seconded by: JoDee Read

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

### **10. Leadership**

#### **a. Superintendent's Update - Bill Roderick - 5 minutes**

The superintendent recognized the PCOE-PUSD 12 month staff who work all summer. We also have close to 40 student workers who are learning the value of serving their community this summer. DO staff are busy planning events for the upcoming school year. The fiscal department is closing out 2023/24 and planning for 2024/25. HR is working to fill our open positions and transition over to new insurance carrier. M&O is working hard to do summer maintenance projects before the next school year.

Kudos to those folks who work so hard in the summer.

#### **b. Policy Updates - Bill Roderick - 5 minutes**

## Quick Summary / Abstract

Motion  
made  
by:  
JoDee  
Read  
Motion

**Action item:** The following board policies and administrative regulations have been revised according to CSBA recommendations:

**Rationale:** Remain in compliance with Education Code and legislative changes

**Financial Impact:** None

**Recommendation:** CSBA has provided the identified revisions for your consideration. The attached policies are the first read. However, they may be approved if the board agrees with the recommended revisions.

|                         |                                 |
|-------------------------|---------------------------------|
| BP 0420.41              | Charter School Oversight        |
| BP/AR 1113              | District and School Websites    |
| BP 1260                 | Educational Foundation          |
| BP 2121                 | Superintendent's Contract       |
| BP 4112.9/4212.9/4312.9 | Employee Notification           |
| BP/AR 4121              | Temporary/Substitute Personnel  |
| BP/AR 4127/4227/4327    | Temporary Athletic Team Coaches |

Motion to approve the revisions as recommended.

seconded by: Leslie Edlund

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

## 11. Consent Item- 1 minute

### a. Minutes From the Board Meeting

#### 1. 5/8/24

Motion to approve the minutes from 5/8/24.

Motion made by: Leslie Edlund

Motion seconded by: Chelsea Harrison

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Abstain

Chelsea Harrison - Yes

#### 2. 6/18/24

Motion to approve the minutes from 6/18/24.

Motion made by: Chelsea Harrison

Motion seconded by: JoDee Read

Voting:

Leslie Edlund - Yes

David Keller - Yes  
JoDee Read - Yes  
Chelsea Harrison - Yes

### **3. 6/21/24**

Motion to approve the minutes from 6/21/24.

Motion made by: Chelsea Harrison

Motion seconded by: Leslie Edlund

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Abstain

Chelsea Harrison - Yes

#### **b. Service Contracts Included With This Agenda**

Motion to approve the service contracts included with this agenda.

Motion made by: Chelsea Harrison

Motion seconded by: JoDee Read

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

#### **c. PUSD Check registers for the month of June 2024**

Motion to approve the PUSD check register for June 2024.

Motion made by: Leslie Edlund

Motion seconded by: Chelsea Harrison

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

#### **d. Donations**

Motion to approve the donations, with appreciation.

Motion made by: Leslie Edlund

Motion seconded by: JoDee Read

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

#### **e. Field Trips**

Motion to approve the field trips included with this agenda.

Motion made by: Leslie Edlund

Motion seconded by: JoDee Read

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

## 12. Closed Session

President Keller called for a closed session at 5:04 pm.

**a. Pursuant to Section 54957 of the Government Code the Board will consider personnel matters including:**

**1. Public Employment: Position: Personnel transactions included with this agenda.**

**2. Public Employee Evaluation(s): principal(s), administrator(s), management and Superintendent**

**3. Public Employee(s) Discipline/Dismissal/Release/Reassignment**

**4. Pursuant to sections 54957.6 and 3549.1 of the Government Code:**

**a. Conference with Labor Negotiator(s): Agency Negotiators: Kristy Warren. Association(s) PCTA and CSEA; and All Unrepresented Personnel - Administrators, Management, Confidential, Classified**

**b. c. Anticipated Litigation, pursuant to Government Code 54956.9; 1 potential case.**

## 13. Reconvene

President Keller reconvened the meeting at 5:29 pm.

**a. Report out any Action taken during Closed Session**

No action taken during closed session.

## 14. Staff

**a. Personnel Items**

**1. Personnel Transactions Included With This Agenda**

**Quick Summary / Abstract**

**a.**

**Action item:** The PUSD agenda may include, but is not limited to, offers of employment, and a change in hours. In addition, you will find a resignation and an administrative salary schedule.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the Human Resources agenda items.

Information item: The PCOE agenda may include, but is not limited to, an offer of employment for a supervisor and a job description. These are approved by the County Superintendent.

## PCOE

Information only, approved by the County Superintendent.

### b. PUSD

#### Quick Summary / Abstract

**Action item:** This agenda may include, but is not limited to, offers of employment for, certificated, and classified staff. In addition, you will find a transfer, resignations, authorization for recruitment, a contract employee and athletic positions.

**Rationale:** Recruit and retain the most talented, student-centered staff and invest in their professional growth.

**Recommendation:** Consideration of the PUSD Human Resources agenda items.

Motion to approve the PUSD HR agenda items as presented.

Motion made by: Leslie Edlund

Motion seconded by: Chelsea Harrison

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

### c. Superintendent's Contract

#### Quick Summary / Abstract

**Action item:** Consideration of minor changes to the superintendent's contract.

**Motion to approve changes to the Superintendent's contract.**

Motion made by: Chelsea Harrison

Motion seconded by: Leslie Edlund

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

### b. PUSD - PCTA - Tentative Agreement

#### 1. Bargaining Disclosures AB1200

#### Quick Summary / Abstract

**Action item:** 2024-25 AB 1200 Public Disclosure of Collective Bargaining Agreements with

PCTA, CSEA 193, CSEA 230 and Senior Management, Certificated Management, Classified Management and Classified Confidential (Unrepresented) Employees is attached for review.

**Recommendation:** Approval of the 2024-25 AB 1200 Public Disclosure of Collective Bargaining Agreements with PCTA. and ratification of agreement.

Motion to approve the 2024-25 AB 1200 Bargaining Disclosures as presented.

Motion made by: Chelsea Harrison

Motion seconded by: JoDee Read

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

**a. Ratify Salary and Benefit Increases for PCTA 2024-25.**

**Quick Summary / Abstract**

**Action item:** Ratification of agreement between PUSD and PCTA for the 2024-25 school year.

Motion to approve the agreement as presented.

Motion made by: Chelsea Harrison

Motion seconded by: JoDee Read

Voting:

Leslie Edlund - Yes

David Keller - Yes

JoDee Read - Yes

Chelsea Harrison - Yes

**15. Future Agenda Items**

Developer Fee Justification Study, related board policy and regulation, resolution; course catalog.

**16. Adjourn PCOE/PUSD Joint Meeting**

President Keller adjourned the meeting at 5:04.



**PLUMAS COUNTY  
BOARD OF SUPERVISORS  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors  
**FROM:** Allen Hiskey, Clerk of the Board  
**MEETING DATE:** October 1, 2024  
**SUBJECT:** Plumas County Board of Supervisors response to the Grand Jury Report;  
discussion and possible action.

---

**Recommendation:**

Plumas County Board of Supervisors response to the Grand Jury Report; discussion and possible action.

**Background and Discussion:**

Plumas County Board of Supervisors response to the Grand Jury Report; discussion and possible action.

**Action:**

Plumas County Board of Supervisors response to the Grand Jury Report; discussion and possible action.

**Fiscal Impact:**

No General Fund Impact

**Attachments:**

1. Grand jury response

## GRAND JURY RESPONSES

R1. The Grand Jury recommends that the BOS contact the State Controller's Office for assistance in streamlining the operations of the Treasurer/Tax Collector by October 1, 2024.

**Response:** The Board does not agree. On May 7, 2024, after hearing comments on the matter, the Board decided unanimously that this matter should be tabled for an indeterminate time in order to see how the new processes that had been recently put in place would help.

R2. The Grand Jury recommends that the BOS direct the Treasurer/Tax Collector to use the option within the Investment Policy to reinstate the Treasurer Oversight Committee by November 1, 2024.

**Response:** The Board of Supervisors agrees to place this matter on the agenda for October 8, 2024, for a vote on the reinstatement of the Treasurer Oversight Committee.

R3. The Grand Jury recommends that the BOS follow the recommendations from CLA including the hiring of a fiscal officer or administrative assistant to assist the CAO's office by October 1, 2024.

**Response:** The Board of Supervisors agrees. Request in budget for fiscal officer already in the recommended budget for the fiscal year of 2024 and 2025.

## CPS RESPONSES

R1. The Grand Jury recommends that the CPS policy manual be completely reviewed and rewritten including an Index, Table of Contents and be electronically available by June 2025.

**Response:** The Board of Supervisors agrees. The Acting Social Services Director has begun organizing these items as outlined in the Acting Social Services Director's Response to the Grand Jury and the Board is optimistic that the review and rewrite will be completed by June 2025.

R2. The Grand Jury recommends that the website include a complete report to the BOS and the public on the status of CPS by October 2024.

**Response:** The Board of Supervisors agrees. Please see the Acting Director's Response to the Grand Jury.

R3. The Grand Jury recommends that the MOU currently in place with other agencies be followed as written.

**Response:** The Board of Supervisors agrees. Please see the Acting Director's Response to the Grand Jury. Additionally, the Board has directed the Acting Director of Social Service to review and abide by the MOU's.



**PLUMAS COUNTY  
BOARD OF SUPERVISORS  
MEMORANDUM**

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**TO:** Honorable Chair and Board of Supervisors

**FROM:** Allen Hiskey, Clerk of the Board

**MEETING DATE:** October 1, 2024

**SUBJECT:** Authorize the Chair to sign a letter to Governor Newsom asking to declare a statewide state of emergency and take immediate emergency action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance; discussion and possible action; and

Adopt a **RESOLUTION** Requesting immediate emergency regulatory and legislative action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action; Roll call vote

---

**Recommendation:**

Authorize the Chair to sign a letter to Governor Newsom asking to declare a statewide state of emergency and take immediate emergency action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance; discussion and possible action; and

Adopt a **RESOLUTION** Requesting immediate emergency regulatory and legislative action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action; **Roll call vote**

**Background and Discussion:**

Proposition 103, passed by California voters in 1988, aimed to protect consumers from unfair insurance practices and promote a competitive, affordable insurance market. Last year, two of the States' largest insurance carriers, representing over 27 percent of the admitted insurance market in California, announced they would stop issuing new homeowners and commercial property insurance policies in California; several others, representing more than another 36 percent of the market, announced plans to limit new policy origination, despite extensive efforts by homeowners, local government agencies, and non-profits to improve fire resistance and reduce wildfire risk, in Plumas County homeowners reported canceled or significantly higher premiums, indicating a reduction in insurance options directly impacting consumer access, greatly exacerbating the States housing affordability crisis, and profoundly affecting those most vulnerable including those on fixed incomes and young families.

**Action:**

Authorize the Chair to sign a letter to Governor Newsom asking to declare a statewide state of emergency and take immediate emergency action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance; discussion and possible action; and

Adopt a **RESOLUTION** Requesting immediate emergency regulatory and legislative action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance; (No General Fund Impact); approved as to form by County Counsel; discussion and possible action; **Roll call vote**

**Fiscal Impact:**

No General Fund Impact.

**Attachments:**

1. BOS LOS Homeowners Insurance and Commerical Property Insurance
2. 3974 FINAL

# BOARD OF SUPERVISORS

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DWIGHT CERESOLA, VICE CHAIRMAN DISTRICT 1  
KEVIN GOSS, DISTRICT 2  
TOM MCGOWAN, DISTRICT 3  
GREG HAGWOOD, CHAIRMAN DISTRICT 4  
JEFF ENGEL, DISTRICT 5



October 1, 2024

Governor Gavin Newsom  
1021 O Street, Suite 9000  
Sacramento, CA 95814

## **Re: Homeowners Insurance and Commercial Property Insurance**

On behalf of the residents of Plumas County, we are asking that you declare a statewide state of emergency and take immediate action to strengthen and stabilize California's marketplace for homeowners' insurance and commercial property insurance.

As are so many throughout the State, Plumas County homeowners, business owners, and farmers are unable to obtain new insurance policies from the admitted marketplace. These consumers are forced to rely on the FAIR Plan for basic property coverage. The steadily increasing enrollment in the FAIR Plan poses a risk to its solvency. This reduction of insurance options is exacerbating the State's housing affordability crisis and negatively impacting the economy, both which profoundly affect those who are most vulnerable. Californians cannot wait for longer-term solutions. We need to provide immediate relief.

We are asking that you please expand coverage choices for all consumers, particularly in underserved areas of the State. We need to improve the efficiency, speed, and transparency of the California Department of Insurance's rate approval process. We must tailor the rate approval process to account for all factors necessary to promote a robust, competitive insurance marketplace, including through potential revisions to the way catastrophic risks, reinsurance costs, and other legitimate insurer costs are accounted for. We must maintain the long-term availability of homeowners and commercial property insurance coverage. And finally, we need to maintain the solvency of the FAIR Plan to protect its policyholders and promote long-term resiliency in the face of extreme weather events, including by identifying mechanisms to reduce its share of the overall market in underserved areas and move its customers into the admitted insurance market.

Sincerely,

Greg Hagwood, Chair District 4  
Plumas County Board of Supervisors

Cc: Insurance Commissioner Ricardo Lara

**RESOLUTION NO. 24-\_\_\_\_\_**

**A RESOLUTION REQUESTING IMMEDIATE EMERGENCY REGULATORY AND LEGISLATIVE ACTION TO STRENGTHEN AND STABILIZE CALIFORNIA'S MARKETPLACE FOR HOMEOWNERS INSURANCE AND COMMERCIAL PROPERTY INSURANCE**

**WHEREAS**, proposition 103, passed by California voters in 1988, aimed to protect consumers from unfair insurance practices and promote a competitive, affordable insurance market; and

**WHEREAS**, last year, two of the States largest insurance carriers, representing over 27 percent of the admitted insurance market in California, announced they would stop issuing new homeowners and commercial property insurance policies in California; several others, representing more than another 36 percent of the market, announced plans to limit new policy origination; and

**WHEREAS**, despite extensive efforts by homeowners, local government agencies, and non-profits to improve fire resistance and reduce wildfire risk, in Plumas County homeowners reported canceled or significantly higher premiums, indicating a reduction in insurance options directly impacting consumer access, greatly exacerbating the States housing affordability crisis, and profoundly affecting those most vulnerable including those on fixed incomes and young families; and

**WHEREAS**, those unable to obtain coverage from the admitted market must resort to the California FAIR Plan, the States insurer of last resort, which has steadily seen increased enrollment, threatening its stability; and

**WHEREAS**, the stability and availability of homeowners and commercial property insurance markets and the FAIR Plan is crucial to preventing catastrophic losses and maintaining fair, affordable coverage; and

**WHEREAS**, the reduction of insurance options in the State has a direct negative effect on consumer access to coverage: in all parts of the State, homeowners, business owners, and farmers are now unable to obtain new insurance policies from the admitted insurance market; and

**WHEREAS**, recent draft regulations created by the California Insurance Commissioner to address this immediate crisis may take years to go into effect, and several years following that for the market to react; and

**WHEREAS**, the California Insurance Commissioner has broad authority under the Insurance Code to adopt emergency regulations to promote the public welfare, including under sections 1861.01, 1681.05, and 1861.055 to adopt emergency regulations governing the prior approval process for insurance rate change applications, and to adopt emergency regulations under section 11346.1 of Government Code and section 12921.7 of the Insurance Code.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisor, County of Plumas, State of California, requests that the Governor declare a state of emergency and that the Governor, Insurance Commissioner, and State Legislature, take immediate emergency regulatory and legislative action to strengthen and stabilize California’s marketplace for homeowners’ insurance and commercial property insurance. The Governor, Commissioner, and Legislature must consider the following goals in crafting an appropriate regulatory response:

1. Expand coverage choices for all consumers, particularly in underserved areas of the State.
2. Improve the efficiency, speed, and transparency of the California Department of Insurance’s rate approval process.
3. Tailor the rate approval process to account for all factors necessary to promote a robust, competitive insurance marketplace, including through potential revisions to the way catastrophic risks, reinsurance costs, and other legitimate insurer costs are accounted for.
4. Maintain the long-term availability of homeowners and commercial property insurance coverage.
5. Maintain the solvency of the FAIR Plan to protect its policyholders and promote long-term resiliency in the face of extreme weather events, including by identifying mechanisms to reduce its share of the overall market in underserved areas and move its customers not the admitted insurance market.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California at a regular meeting of said board held on October 1, 2024

AYES:

NOES:

ABSENT:

Adopted:

\_\_\_\_\_  
Greg Hagwood, Chair  
Board of Supervisors

Attest:

\_\_\_\_\_  
Allen Hiskey  
Clerk of the Board of Supervisors

Approved as to form:

  
Joshua Bruehnel, Attorney  
County Counsel’s Office