

RESOLUTION NO. 25 - 9033

A RESOLUTION ADOPTING THE PRELIMINARY RECOMMENDED BUDGET FOR PLUMAS COUNTY AND THE DEPENDENT SPECIAL DISTRICTS THEREIN FOR FISCAL YEAR 2025-2026, IN ACCORDANCE WITH GOVERNMENT CODE §29064

WHEREAS, the Preliminary Recommended Budget for FY 2025-2026, pursuant to Government Code section 29064(a), for Plumas County was prepared and distributed according to law, and a copy of the Preliminary Recommended Budget is on file with the Clerk of the Board; and

WHEREAS, the Board of Supervisors now seeks to adopt the Preliminary Recommended Budget in accordance with Government Code §29000 et. seq., and adopt preliminary recommended budgets for Special Districts for which the Board of Supervisors is the governing board.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors, County of Plumas, State of California, as follows:

1. The preliminary recommended budget has been modified as the result of meetings with departments in order to constitute the Preliminary Recommended Budget for FY 2025-2026 for Plumas County and those Special Districts governed by the Board of Supervisors.
2. A copy of the Preliminary Recommended Budget shall be filed with the Clerk of the Board.
3. All Capital Improvement Projects and Fixed Asset Purchases in the General Fund are frozen unless listed in the Plumas County Capital Assets FY2025-2026 Preliminary Budget schedule until final adoption of the FY 2025-2026 Budget or until individually approved by the Board of Supervisors.

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a special meeting of said Board held on the 30th day of June 2025 by the following vote:

AYES;Supervisors: Goss, Hall, Engel, Ceresola, McGowan

NOES:

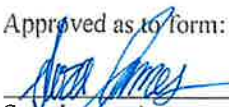
ABSENT:


Kevin Goss, Chair

ATTEST:


Clerk of the Board

Approved as to form:


Sara James, Attorney
County Counsel's Office

Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2025 2	Decreases or Cancellations		Increases or Creations		Total Obligated	
		Recommended 3	Adopted by the Board of Supervisors 4	Recommended 5	Adopted by the Board of Supervisors 6	for the Budget Year 7	
General Fund							
0001 GENERAL							
NonSpendable	60,162	0	0	0	0	0	60,162
Committed	6,250,662	6,250,662	6,250,662	0	0	0	0
Assigned	6,926,865	1,832,875	1,832,875	0	0	0	5,093,990
Total 0001 GENERAL	13,237,689	8,083,537	8,083,537	0	0	0	5,154,152
GENERAL SUBFUNDS							
NonSpendable	1,390	0	0	0	0	0	1,390
Assigned	7,282,497	1,123,016	1,123,016	1,316,524	1,316,524	0	7,476,005
Total GENERAL SUBFUNDS	7,283,887	1,123,016	1,123,016	1,316,524	1,316,524	0	7,477,395
Total General Fund	20,521,576	9,206,553	9,206,553	1,316,524	1,316,524	0	12,631,547
Special Revenue Funds							
0002 ROAD							
NonSpendable	285,680	0	0	0	0	0	285,680
Restricted	5,922,990	2,899,259	2,899,259	0	0	0	3,023,731
0003 FISH AND GAME							
Restricted	404,677	9,703	9,703	0	0	0	394,974
0004 CHILD ABUSE PREVENTION							
Restricted	178,954	30,146	30,146	0	0	0	148,808
0005 COUNTY FAIR							
NonSpendable	2,304	0	0	0	0	0	2,304
Restricted	0	0	0	236,743	236,743	0	236,743
0009 AUD- CO LOCAL REV 2011							
Restricted	5,295,620	0	0	0	0	0	5,295,620
0011 TITLE III							
Restricted	1,383,394	0	0	0	0	0	1,383,394
0013 DEPT. SOCIAL SERVICES							
Restricted	207,270	0	0	1,608,471	1,608,471	0	1,815,741
00130013P REALIGN - PROT SERVICES							
Restricted	10,779,357	0	0	720,000	720,000	0	11,499,357
00130013R SS - REALIGNMENT							
Restricted	11,819,433	0	0	1,160,000	1,160,000	0	12,979,433

Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2025 2	Decreases or Cancellations		Increases or Creations		Total Obligated by the Fund Balances for the Budget Year 7
		Recommended 3	Adopted by the Board of Supervisors 4	Recommended 5	Adopted by Board of Supervisors 6	
Special Revenue Funds (continued)						
0014 MENTAL HEALTH						
00140014A MENTAL HLTH MHSA	Restricted	2,384,760	1,642,342	0	0	742,418
00140014B MENTAL HLTH BEHAVIORAL HL	Restricted	2,957,256	1,163,826	0	0	1,793,430
00140014C CAL-WORKS M.H. & A.D.	Restricted	(25,544)	0	0	0	(25,544)
00140014H SIERRA HOUSE BOARD & CARE	Restricted	(31,083)	0	0	0	(31,083)
00140014S SAMHSA	Restricted	(18,968)	3,647	0	0	(22,615)
00140014W WRAP AROUND	Restricted	(72,211)	53,214	0	0	(125,425)
0015 PUBLIC HEALTH	Restricted	7,961	39	0	0	7,922
00150015E E.M.S.	Restricted	3,549,243	639,862	0	0	2,909,381
00150015P PUBLIC HLTH EMRG PREPAR	Restricted	14,917	0	7,891	7,891	22,808
00150015V HEALTH VITAL STATISTICS	Restricted	(88,702)	0	19,247	19,247	(69,455)
0016 ALCOHOL & DRUG	Restricted	11,161	2,152	0	0	9,009
00160016A A&D PROP 36	Restricted	403,712	595,905	0	0	(192,193)
00170017C SHERIFF CIVIL OPERATIONS	Restricted	4,044	0	0	0	4,044
00170017F SHRFF -ASSET FORFEITR EDU	Restricted	10,333	9,944	0	0	389
	Restricted	9,478	9,470	0	0	8

Fund Name and Fund Balance Descriptions		Obligated Fund Balance June 30, 2025	Decreases or Cancellations		Increases or Creations		Total Obligated	
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	Budget Year	Budget Year
1	2	3	4	5	6	7	7	
Special Revenue Funds (continued)								
00170017G SHERIFF -GRANTS	NonSpendable	38,962	0	0	0	0	38,962	
	Restricted	1,427,129	180,022	0	0	0	1,247,107	
00170017I INMATE WELFARE FUND	Restricted	83,638	61,765	0	0	0	21,873	
00170017N NARCOTICS FUND	Restricted	66,735	59,059	0	0	0	7,676	
0018 DA - ADULT DRUG COURT	Restricted	(13,940)	0	0	0	0	(13,940)	
0019 CARES ACT - COVID19	Restricted	70,538	0	0	0	0	70,538	
0021 ARPA 2021	Restricted	1,075,782	0	0	0	0	1,075,782	
0022 DISASTER RESPONSE FUND	Restricted	261,745	0	0	0	0	261,745	
0023 DISASTR RECOV OP CNTR DROC	Restricted	(908)	626	0	0	0	(1,534)	
0025 COUNTY LOCAL REV AB109	Restricted	1,204,876	99,832	0	0	0	1,105,044	
0026 LOCAL ASSISTANCE & TCF	Restricted	5,330,054	0	0	0	0	5,330,054	
0035 CHILD SUPPORT	Restricted	473,858	0	0	55,596	55,596	529,454	
0037 DNA PENALTY (PROP 69)	Restricted	17,499	25,946	0	0	0	(8,447)	
0046 PROB GRANT DEPT(S)	NonSpendable	1,125	0	0	0	0	1,125	
	Restricted	1,389,486	0	0	63,532	63,532	1,453,018	
00460046C CRIMINAL LAB PENALTY	Restricted	21,182	0	0	0	0	21,182	
00460046D PROB-DIV JUV	Restricted	1,066,693	530,000	0	0	0	536,693	

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2025	Decreases or Cancellations		Increases or Creations		Total Obligated by the Fund Balances for the Budget Year
		2 Recommended	3 Adopted by the Board of Supervisors	4 Recommended	5 Adopted by Board of Supervisors	
1 Special Revenue Funds (continued)						7
00460046P PROB-PRETRIAL						
00460046R PROB-ADULT HIGH RISK	Restricted	102,149	121,151	121,151	0	0
	NonSpendable	948	0	0	0	0
0047 PLAN - DWR DACTI	Restricted	1,078,982	462,123	462,123	0	0
0048 Plan Prop 1 IRWM	Restricted	19	0	0	0	0
0049 PLAN GRANT-DWR/SGM	Restricted	18,204	2,753	2,753	0	0
0050 PLAN GRANT - SB2	Restricted	171	0	0	0	0
0052 PLAN - HHAP GRANT	Restricted	(90)	0	0	71,075	71,075
0053 TOBACCO SETTLEMENT FUND	Restricted	12,600	68,037	68,037	0	0
0054 OPIOID SETTLEMENT FUND	Restricted	602,401	0	0	1,169	1,169
005400543 DISTRIBUTOR-ABATEMENT	Restricted	1,929,414	0	0	0	0
005400544 JANSSEN-SUBDIVISION	Restricted	68,667	0	0	0	0
005400545 JANSSEN-ABATEMENT	Restricted	26,368	0	0	0	0
0055 PG&E SETTLEMENT	Restricted	113,861	0	0	0	0
0056 DIXIE FIRE INSURANCE	Restricted	11,132,810	0	0	0	0
005600561 DIXIE-TRIDENL	Restricted	1,838,672	0	0	0	0
	Restricted	2,652,998	0	0	0	0

Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2025 2	Decreases or Cancellations		Increases or Creations		Total Obligated	
		Recommended 3	Adopted by the Board of Supervisors 4	Recommended 5	Adopted by the Board of Supervisors 6	for the Budget Year 7	
Special Revenue Funds (continued)							
0057 SW GRANTS (PW)							
0058 CDBG CARES ACT CV-2-3	Restricted	34,378	9,863	0	0	0	24,515
0059 CDBG ANNUAL ED	Restricted	782	1	0	0	0	781
0062 RECORDERS FUND	Restricted	(228,698)	0	38,734	38,734		(189,964)
00620062M RECORDER MICROGRAPHICS	Restricted	58,956	108,407	0	0	0	(49,451)
00620062O RECORDER'S OFFICE MODERN	Restricted	167,494	99,939	0	0	0	67,555
0063 ANIMAL CONT. SPAY/NEUTER	Restricted	195,796	195,633	0	0	0	163
0064 DOMESTIC VIOL ASSISTANCE	Restricted	32,073	22,077	0	0	0	9,996
0065 ERDS	Restricted	11,811	11,173	0	0	0	638
0067 HAVA - ELECTIONS	Restricted	55,529	15,517	0	0	0	40,012
0070 PCCDC PILT CDBG	Restricted	49,344	41,962	0	0	0	7,382
00D1 ASSET FORFEITURE	Restricted	6,748	0	0	0	0	6,748
00D2 ENVIRONMENTAL SETTLEMENT	Restricted	18,493	500	0	0	0	17,993
0308 DA-RE-ENTRY PROGRAM	Restricted	668,622	0	190,000	190,000		858,622
0309 DA Alt Sentencing	Restricted	26,319	284,103	0	0	0	(257,784)
Total Special Revenue Funds	Restricted	53,119	26,410	0	0	0	26,709
Capital Projects Funds		78,639,430	9,486,408	4,172,458	4,172,458	4,172,458	73,325,480

Fund Name and Fund Balance Descriptions 1	Obligated Fund Balance June 30, 2025 2	Decreases or Cancellations		Increases or Creations		Total Obligated	
		Recommended 3	Adopted by the Board of Supervisors 4	Recommended 5	Adopted by the Board of Supervisors 6	for the Budget Year 7	
Capital Projects Funds (continued)							
0093 CRIMINAL JUS. CONST. FUND							
Restricted	431,956	387,464	387,464	0	0	0	44,492
Total Capital Projects Funds	431,956	387,464	387,464	0	0	0	44,492
Debt Service Funds							
0096 CAPITAL IMPROVEMENTS							
Restricted	(590,150)	0	0	0	0	0	(590,150)
009600096E CAPITAL IMP ENERGY							
Restricted	2,011,651	7,500,000	7,500,000	0	0	0	(5,488,349)
009600096J CAPITAL IMP JAIL							
Restricted	886,689	2,058,194	2,058,194	0	0	0	(1,171,505)
Total Debt Service Funds	2,308,190	9,558,194	9,558,194	0	0	0	(7,250,004)

Fund Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2025	Decreases to		Additional Source	Total Financing		Increases	
		Fund Balances	Obligated		Sources	Uses	Obligated	Uses
1	2	3	4	5	6	7	8	
Governmental Funds								
General Fund	266,484	9,206,553	45,290,279	54,763,316	53,446,792	1,316,524	54,763,316	
Special Revenue Funds	(14,881)	9,486,408	80,932,333	90,403,860	86,231,402	4,172,458	90,403,860	
Capital Projects Funds	0	387,464	41,000	428,464	428,464	0	428,464	
Debt Service Funds	0	9,558,194	3,306,616	12,864,810	12,864,810	0	12,864,810	
Total Governmental Funds	251,603	28,638,619	129,570,228	158,460,450	152,971,468	5,488,982	158,460,450	
Other Funds								
Enterprise	0	468,067	3,925,302	4,393,369	4,393,369	0	4,393,369	
Internal Service	0	0	3,350,309	3,350,309	3,350,309	0	3,350,309	
Special District	0	328,340	2,025,911	2,354,251	2,354,251	0	2,354,251	
Total Other Funds	0	796,407	9,301,522	10,097,929	10,097,929	0	10,097,929	
Total All Funds	251,603	29,435,026	138,871,750	168,558,379	163,069,397	5,488,982	168,558,379	

CAPITAL ASSETS

FY 2025-2026

Budget Unit	Asset Type	Item Description	Preliminary Amount Requested 2025/26
Auditor-Controller - 20040	Equipment	Software	\$50,000.00
Behavioral Health - 70571	Equipment	Vehicle	\$180,000.00
Clerk-Recorder - 20100	Equipment	Election Equipment	\$121,371.00

Clerk-Recorder - 20559	Equipment	Election Equipment	\$30,000.00
Clerk-Recorder - 22281	Equipment	Computer Hardware	\$4,000.00
Clerk-Recorder - 22411	Equipment	Equipment	\$20,000.00
Clerk-Recorder - 22411	Equipment	Computer Hardware	\$20,000.00
Cooperative Extension - 20680	Equipment	Vehicle	\$48,500.00
County Counsel - 20080	Equipment	Software	\$3,000.00
County Counsel - 20080	Equipment	Computer Hardware	\$10,000.00
Facility Services - 20120	Improvements	Paint Sheriff's Office Exterior	\$25,000.00
Facility Services - 20120	Improvements	Paint Animal Control Center Exterior	\$22,000.00
Facility Services - 20120	Improvements	Annex Fire Sprinklers - Phase 4	\$130,000.00
Facility Services - 20120	Improvements	Courthouse Reroof	\$150,000.00
Facility Services - 20142	Improvements	HVAC Leaseback Lease	\$1,500,000.00
Facility Services - 20143	Improvements	Solar and Other Equipment Lease	\$6,000,000.00
Facility Services - 20891	Equipment	Equipment Replacement	\$20,000.00
Facility Services - 20892	Improvements	Beacon Tower Quincy Construction	\$270,000.00
Facility Services - 20892	Improvements	ALP Quincy	\$273,000.00

Sheriff - 20141	Improvements	Professional Services and Office Furniture/Equipment	\$1,535,263.00
District Attorney - 70301	Equipment	Vehicle 4x4	\$60,000.00
Sheriff - 70331	Equipment	Equipment	\$5,900.00
Sheriff - 70331	Equipment	Generator	\$45,000.00
Social Services - 70590	Equipment	Vehicle 4x4	\$150,000.00
Treasurer-Tax Collector - 20050	Equipment	Software	\$52,260.00
		TOTALS	\$12,896,566.00

Facility Services - 20892	Improvements	Perimeter Fence Quincy	\$20,000.00
Facility Services - 20892	Improvements	ALP Rogers	\$272,000.00
Facility Services - 20892	Improvements	Fuel Farm Chester	\$78,000.00
Facility Services - 20892	Improvements	Reseal Taxiway/Apron Chester	\$4,000.00
Facility Services - 20892	Improvements	Reseal - Beckwourth	\$30,000.00
Facility Services - 20892	Improvements	Beckwourth Airport Reseal Const	\$238,672.00
Facility Services - 20892	Improvements	Chester-Planning	\$43,530.00
Facility Services - 20892	Improvements	Quincy Planning	\$37,630.00
Facility Services - 20892	Improvements	Beckwourth-Planning	\$44,440.00
Information Technology - 20220	Improvements	Remodel	\$25,000.00
Probation - 20409	Equipment	Vehicle	\$50,000.00
Public Health - 70560	Equipment	Vehicle	\$60,000.00
Public Works - 20521	Improvements	Fuel pumps for the Graeagle and Beckwourth maintenance yards	\$143,000.00
Public Works - 20521	Equipment	PW Industrial Equipment	\$1,064,000.00
Public Works - 20579	Improvements	Quincy Transfer Site - Recycle	\$30,000.00
Public Works - 20579	Improvements	Graeagle Transfer Site - Recycle	\$31,000.00