Board of Supervisors

Dwight Ceresola, 1st District
Kevin Goss, Chair, 2nd District
Thomas McGowan, 3rd District
Mimi Hall, Vice Chair, 4th District
Jeff Engel, 5th District
Allen Hiskey, Clerk of the Board

AGENDA FOR SPECIAL MEETING
SEPTEMBER 30, 2025, TO BE HELD AT 9:00 AM
520 MAIN STREET, ROOM 308, QUINCY, CALIFORNIA

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 public comments made during a special 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.



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

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ADDITIONS TO OR DELETIONS FROM THE AGENDA

PUBLIC COMMENT OPPORTUNITY

As this will be a special meeting, public comments will be limited to matters on the posted agenda only. Any member of the public wishing to address the Board during the "Public Comment" period will be limited to a maximum of 3 minutes.

1. BOARD OF SUPERVISORS

A. Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2025-2026, in accordance with Government Code §29082, and other budgetary administrative controls in accordance with §29082; discussion and possible action; **Roll call vote.**

B. Approve and authorize Chair to sign a Services Agreement between Plumas County and Sherwood Design Engineers, LTD to provide professional services under the Building Resilient Infrastructure and Communities (BRIC) Plumas County Round Valley Reservoir Climate Adaptation and NBS Scoping Project; effective September 30, 2025; not to exceed $388,400.00; No General Fund Impact; BRIC22-PA01850 grant funded; approved as to form by County Counsel; discussion and possible action.

2. CLOSED SESSION

A. Public Employee Appointment (§54957): County Administrative Officer

B. Public Employee Appointment (§54957): Social Services Director

C. Public Employee Appointment (§54957): Human Resources Director

3. REPORT OF CLOSED SESSION (IF APPLICABLE)

4. ADJOURNMENT

Adjourned meeting to Tuesday, October 7, 2025, Board of Supervisors Room 308, Courthouse, Quincy, California

PLUMAS COUNTY
AUDITOR-CONTROLLER
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Martee Nieman, Auditor-Controller**
MEETING DATE:	**September 30, 2025**
SUBJECT:	**Adopt a RESOLUTION adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2025-2026, in accordance with Government Code §29082, and other budgetary administrative controls in accordance with §29082; discussion and possible action; Roll call vote.**

Recommendation:

Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2025-2026, in accordance with Government Code §29082, and other budgetary administrative controls in accordance with §29082; discussion and possible action; **Roll call vote.**

Background and Discussion:

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Action:

Adopt a **RESOLUTION** adopting the Final Budget for Plumas County and the Dependent Districts therein for Fiscal Year 2025-2026, in accordance with Government Code §29082, and other budgetary administrative controls in accordance with §29082; discussion and possible action; **Roll call vote.**

Fiscal Impact:

General Fund Impact.

Attachments:

1. Binder1
2. FY25-26 Adopted Budget 9-25-25
3. Revised Auditor Letter FY 2526 Recommended Budget
4. BUDGET PUBLIC HEARING NOTICE FY 25-26
5. Copy of Budget hearing - budget changes FY 2025-26

RESOLUTION NO.

A RESOLUTION ADOPTING THE FINAL BUDGET FOR PLUMAS COUNTY AND THE DEPENDENT SPECIAL DISTRICTS THEREIN FOR FISCAL YEAR 2025-2026, IN ACCORDANCE WITH GOVERNMENT CODE §29092, AND OTHER BUDGETARY ADMINISTRATIVE CONTROLS IN ACCORDANCE WITH §29092

WHEREAS, the Recommended Budget for FY 2025-2026 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 15, 2025, for the full consideration and discussion of all relevant matters, and was closed on September 30, 2025; 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 conducting a Public Hearing in order to constitute the Final Budget for FY 2025-2026 for Plumas County and those Special Districts governed by the Board of Supervisors. A listing of those modifications made during the public hearing is included in Exhibit “A”.

2. The Final Budget contains 411.751 allocated positions, and totals of $163,482,599 for Total Government Funds, and $11,779,137 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 2025-2026 final budget. To meet these requirements, Exhibit “A” includes a link to the entire final adopted budget book, which includes the listing of modifications made during the public hearings and attached herein.

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 September 30, 2025.

AYES:

NOES:

ABSENT:

Adopted:

_____

Kevin Goss, Chair
Board of Supervisors

Attest:

_____

Allen Hiskey
Clerk of the Board of Supervisors

Approved as to Form

_____

Joshua Brechtel
County Counsel Office

EXHIBIT A

State Controller Schedule
County Budget Act

Plumas County
All Funds Summary
Fiscal Year 2025-26

Schedule 1
Page 1.1

Fund Name	Total Financing Sources: Fund Balance Available June 30, 2025	Total Financing Sources: Decreases to Obligated Fund Balances	Total Financing Sources: Additional Financing Source	Total Financing Sources	Total Financing Uses: Financing Uses	Total Financing Uses: Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	6,228,848	23,602	55,353,267	61,605,717	61,463,818	141,899	61,605,717
Special Revenue Funds	0	11,741,482	81,042,771	92,784,253	90,945,131	1,839,122	92,784,253
Capital Projects Funds	0	435,165	47,000	482,165	482,165	0	482,165
Debt Service Funds	0	7,332,119	3,259,366	10,591,485	10,591,485	0	10,591,485
Total Governmental Funds	**6,228,848**	**19,532,368**	**139,702,404**	**165,463,620**	**163,482,599**	**1,981,021**	**165,463,620**
Other Funds							
Enterprise	0	210,695	4,987,589	5,198,284	5,198,284	0	5,198,284
Internal Service	0	0	4,167,233	4,167,233	4,083,202	84,031	4,167,233
Special District	0	1,598,820	914,930	2,513,750	2,497,651	16,099	2,513,750
Total Other Funds	**0**	**1,809,515**	**10,069,752**	**11,879,267**	**11,779,137**	**100,130**	**11,879,267**
Total All Funds	**6,228,848**	**21,341,883**	**149,772,156**	**177,342,887**	**175,261,736**	**2,081,151**	**177,342,887**

LINK TO FINAL ADOPTED BUDGET BOOK

FY25-26 Adopted Budget 9-25-25.pdf

EXHIBIT B

ADMINISTRATIVE AND BUDGETARY CONTROLS CONSISTENT WITH GOVERNMENT CODE SECTIONS 29092 AND 29125, DURING FISCAL YEAR 2025-2026

Consistent with Government Code Section 29092, the Board of Supervisors adopts these Administrative and Budgetary Controls for the administration of the Plumas County 2025-2026 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 general fund positions vacated during the 2025-2026 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

EXHIBIT C

POSITION ALLOCATION

SUMMARY

The FY25–26 FTE Summary shows 27 departments with a total request of **411.751 FTEs**, down **10.495 FTEs** from the prior year's 422.246. Of these, **335 positions are filled (81%)** and **76.75 remain vacant (19%)**.

FTE Summary – FY25–26

- **Authorized FTEs (FY24–25):** 422.246
- **Requested FTEs (FY25–26):** 411.751
- **Net Change:** −10.495 FTEs (overall reduction)
- **Filled Positions:** 335.00
- **Vacant Positions:** 76.75

Departments with FTE Increases

- **Facility Services:** +2.05 FTE (10.63 → 12.68) - Two Proposed Building & Ground Maintenance Worker I/II/III and adjustment in Airport Manager FTEs
- **Board of Supervisors:** +1.00 FTE (6.00 → 7.00) - Addition of Disaster Recovery Coordinator position funded by PG&E Settlement Funds
- **Planning:** +1.00 FTE (6.55 → 7.55) - Addition of Community Outreach Coordinator funded by Grants
- **Library/Literacy:** +0.50 FTE (7.68 → 8.18) - Bookmobile Assistant Position approved by Board in March 2025, but added to FTE allocation during budget process

Departments with FTE Decreases

- **Behavioral Health:** -2.00 FTE (50.00 → 48.00) - Unfunded positions
- **County Administrative Officer:** −1.00 FTE (3.00 → 2.00) - Disaster Recovery Position moved to under the Board of Supervisors
- **Probation:** −1.00 FTE - (18.00 → 17.00) - Unfunded Victim Witness position
- **Public Health:** −11.05 FTE (56.45 → 45.40) - Unfunded positions

POSITION ALLOCATION SUMMARY TABLE

Department	FY 24-25 Authorized FTE	FY 25-26 Requested FTE	Change	Filled Positions	Vacant Positions
Agricultural Commissioner	5	5	0	5	0
Assessor	8	8	0	7	1
Auditor-Controller	7	7	0	5	2
Behavioral Health	50	48	-2	32.8	15.2
Board of Supervisors	6	7	1	6	1
Building Services	9.45	9.45	0	8.45	1
Child Support Services	6	6	0	5	1
Clerk-Recorder/Elections	6	6	0	6	0
Cooperative Extension	1	1	0	1	0
County Administrative Officer	3	2	-1	1	1
County Counsel	4	4	0	4	0

Department	FY 24-25 Authorized FTE	FY 25-26 Requested FTE	Change	Filled Positions	Vacant Positions
District Attorney	13	13	0	10	3
Environmental Health	7	7	0	5	2
Facility Services	10.625	12.675	2.05	10.675	2
Fair	2	2	0	2	0
Human Resources	5	5	0	3	2
Information Technology	4	4	0	4	0
Library/Literacy	7.676	8.176	0.5	8.176	0
Museum	2	2	0	2	0
Planning	6.55	7.55	1	3.55	4
Probation	18	17	-1	16	1
Public Health	56.445	45.4	-11.045	41.85	3.55
Public Works	59	59	0	53	6
Risk Management	3	3	0	3	0
Sheriff	75	75	0	60	15
Social Services	42.5	42.5	0	27.5	15
Treasurer-Tax Collector	5	5	0	4	1
	422.246	411.751	-10.495	335.001	76.75

VACANT POSITIONS TABLE

Department	Job Title	FTE	Annual Salary Range	Notes
Assessor	Appraiser I/II/III OR Appraisal Assistant	1	$43,180 - $94,816	
Auditor-Controller	Assistant Auditor-Controller OR Chief Deputy Auditor	1	$70,073 - $119,997	
Behavioral Health	Behavioral Health Case Management Specialist I/II OR Senior	6.2	$50,885 - $105,026	
Behavioral Health	Behavioral Health LVN I/II OR RN I/II OR Psychiatric Nurse I/II OR Nurse Practitioner	1	$50,363 - $198,485	
Behavioral Health	Behavioral Health Therapist I/II OR Senior	6	$63,454 - $132,212	
Behavioral Health	Behavioral Health Unit Supervisor	1	$83,520 - $134,634	
Behavioral Health	Continuing Care Coordinator	1	$83,520 - $142,986	
Building	Senior Building Plancheck/Inspector OR Building Plancheck/Inspector OR Plans Examiner I/II	1	$58,130 - $114,944	
Child Support Services	Child Support Specialist I/I/III OR Child Support Assistant I/II/III	1	$38,712 - $89,471	
County Administrative Officer	County Administrative Officer	1	$156,600 - $242,984	
County Administrative Officer	Disaster Recovery Coordinator	1	$73,080 - $113,441	
County Counsel	Assistant Co-Counsel OR Deputy County Counsel I/II/III	1	$87,821 - $179,589	
District Attorney	Community Care Case Manager	3	$44,245 - $75,878	
Environmental Health	Administrative Assistant I/II	1	$37,897 - $71,242	Recent vacancy due to internal promotion.
Environmental Health	Environmental Health Specialist I/II/III OR Hazardous Materials Specialist I/II/III	1	$59,216 - $123,088	
Facility Services	Building & Grounds Maintenance Worker I/II/III	2	$39,962 - $81,140	Proposed additional positions for FY25-26
Human Resources	Human Resources Director	1	$104,400 - $161,966	
Human Resources	Human Resources Payroll Specialist I/II	1	$53,014 - $100,203	
Planning	Assistant Planning Director	1	$74,187 - $127,034	
Planning	Community Outreach Coordinator	1	$45,546 - $55,445	New proposed position funded by 3-year grant.
Planning	Executive Assistant for Planning	1	$40,131 - $68,820	
Planning	Senior Planner OR Associate Planner OR Assistant Planner	1	$47,836 - $109,724	
Probation	Deputy Probation Officer I/II/III	1	$42,011 - $77,757	

Department	Job Title	FTE	Annual Salary Range	Notes
Public Health	Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer	1	$45,539 - $142,986	
Public Health	Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	0.55	$45,539 - $99,493	
Public Health	Public Health Nurse I/II/III OR Registered Nurse I/II OR Licensed Vocational Nurse I/II	1	$50,363 - $138,518	
Public Health	Veterans Service Representative I/II OR Administrative Assistant I/II	1	$37,897 - $72,266	
Public Works	Assistant Director of Public Works	1	$82,434 - $141,170	
Public Works	Power Equipment Mechanic I/II OR Mechanic/Shop Technician	1	$44,161 - $81,808	
Public Works	Principal Transporation Planner	1	$78,530 - $134,446	
Public Works	Public Works Maintenance Worker I/II/III	3	$38,649 - $76,588	
Sheriff	Communications Supervisor	1	$58,485 - $95,380	
Sheriff	Correctional Officer I/II	5	$47,565 - $81,453	
Sheriff	Deputy Sheriff I/II	8	$53,912 - $92,248	
Sheriff	Sheriff's Dispatcher I/II	1	$47,565 - $78,885	
Social Services	Deputy Director/Social Services Program Manager	1	$85,295 - $146,077	
Social Services	Eligibility Specialist I/II/III	6	$52,680 - $81,140	
Social Services	Social Services Aide	1	$39,401 - $67,526	
Social Services	Social Services Director/Public Guardian/Public Conservator	1	$104,400 - $161,966	
Social Services	Social Worker I/II/III	3	$50,885 - $105,026	
Social Services	Staff Services Analyst I/II	1	$54,685 - $103,335	
Social Services	Staff Services Specialist	1	$52,764 - $90,348	
Social Services	Welfare Fraud Investigator I/II	1	$55,478 - $103,001	
Treasurer-Tax Collector	Treasurer/Tax Collections Officer I/II OR Treasurer/Tax Specialist I/II	1	$42,261 - $90,306	
		76.75		

In the FY25–26 Budget, **$8.2 million** is budgeted for **salaries and benefits**, including **$3.8 million** for **General Fund** vacant positions and **$4.4 million** for **Non-General Fund** vacant positions.



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PLUMAS COUNTY

Adopted Budget

Fiscal Year 2025-2026



BUDGET OFFICER LETTER

PLUMAS COUNTY AUDITOR/CONTROLLER

520 MAIN STREET • ROOM 205 • QUINCY, CA 95971-4111 • (530) 283-6249 • FAX (530) 283-6442
Martee Nieman • AUDITOR/CONTROLLER

Members of the Board and Citizens of Plumas County:

I am pleased to submit the Fiscal Year 2025-2026 Recommend Budget for Plumas County, which serves as the financial operating plan for all departments, agencies, and special districts governed by the Board of Supervisors. The budget is created from a process that includes requests by departments of the County and fiscal staff, review, recommendations, and compilation from the budget team.

The Fiscal Year 2025-2026 reflects expenditures totaling $175,261,736 inclusive of dependent special district and enterprise funds. Of this amount approximately $20,981,000 will be funded through current-year local property tax revenues.

The Recommended Budget totals $175.3 million of this amount, $163.5 funds are allocated, which include:

GOVENMENTAL FUNDS

- General Fund: $61.5 million
- Special Revenue Funds: $90.9 million
- Debt Service Funds: $10.6 million
- Capital Projects Funds: $0.4 million

OTHER FUNDS

- Internal Service Funds: $4.1 million
- Enterprise Funds: $5.2 million
- Special District Funds: $2.5 million

The proposed means of financing these expenditures are divided into discretionary and non-discretionary revenues, based on whether the use of funds is restricted to specific activities. Discretionary revenues-such as general fund property taxes, motor vehicle fees, sales tax (excluding the portion designated to public safety), and interest earnings- may be used for any legal purpose.

Most County revenues are non-discretionary, tied to mandated programs and services. These funds cannot be redirected to support general government functions, additional Sheriff's Deputies, or community services such as libraries. Furthermore, mandated programs are often not fully reimbursed by State and Federal governments, requiring the County to supplement these programs with discretionary funds.

Plumas County continues to face the challenge of meeting growing public service demands amid declining fiscal support from State and Federal partners. Despite these constraints, our budget team worked diligently with department heads and fiscal staff to develop a balanced budget, which is to be adopted by the Plumas County Board of Supervisors on September 30, 2025, following public hearing held on September 15, 2025.

We remain committed to fiscal responsibility, transparency, and the delivery of essential services to our residents. I extend my sincere appreciation to County staff and the Plumas County Board of Supervisors for your leadership and collaboration throughout this process.

Respectfully submitted,

Martee Nieman
Auditor Controller
Plumas County

COUNTY OFFICIALS

ELECTED OFFICIALS

Supervisor, District 1.....Dwight Ceresola
Supervisor, District 2 (Chair).....Kevin Goss
Supervisor, District 3.....Tom McGowan
Supervisor, District 4 (Vice-Chair).....Mimi Hall
Supervisor, District 5.....Jeff Engel

Assessor.....Cindie Froggatt
Auditor/Controller.....Martee Nieman
Clerk-Recorder/Elections.....Marcy DeMartile
District Attorney/Public Administrator.....David Hollister
Sheriff/Jail/Coroner/Animal Control.....Chad Hermann
Treasurer-Tax Collector/Collections.....Julie White

DEPARTMENT DIRECTORS/ADMINISTRATORS

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.....Joshua Brechtel
Environmental Health.....Rob Robinette
Facility Services.....Nick Collin
Fair.....John Steffanic
Farm Advisor.....Michele Fisch
Human Resources.....(Interim) Sara James
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.....Vacant

COUNTY OF PLUMAS

THE MAKINGS OF PLUMAS COUNTY

Plumas County is located near the northeast corner of California, up where the Sierra and the Cascade mountains meet. It is situated in the northeastern part of California, bordered by Lassen, Sierra, Butte, and Tehama counties.

Plumas County was established in 1854 during the California Gold Rush, and it has a rich history of mining and logging. It is known for its picturesque landscapes, outdoor recreational opportunities, and small-town charm. The Feather River, with its several forks, flows through the county. The county is home to several small towns and communities, including Quincy, Portola, Chester, Greenville, and Graeagle. Quincy, the unincorporated county seat, is about 80 miles northeast of Oroville, California, and about 85 miles from Lake Tahoe and Reno, Nevada. State highways 70 and 89 traverse the county.

AREA POPULATION & GEOGRAPHY

The population of Plumas County is just under 22,000, and the Quincy area population is about 7,000. The county features a diverse landscape that includes mountain ranges, forests, lakes, and rivers. The county boasts more than 100 lakes and 1,000 miles of rivers and streams with over a million acres of national forest. With only nine people per square mile, this rural, four-season mountain retreat offers beauty, solitude, and clean air, making it the ideal spot for a quiet vacation.

Plumas County experiences a mix of Mediterranean and alpine climates. Summers are typically warm and dry, while winters can be cold with significant snowfall in the higher elevations.

QUALITY OF LIFE

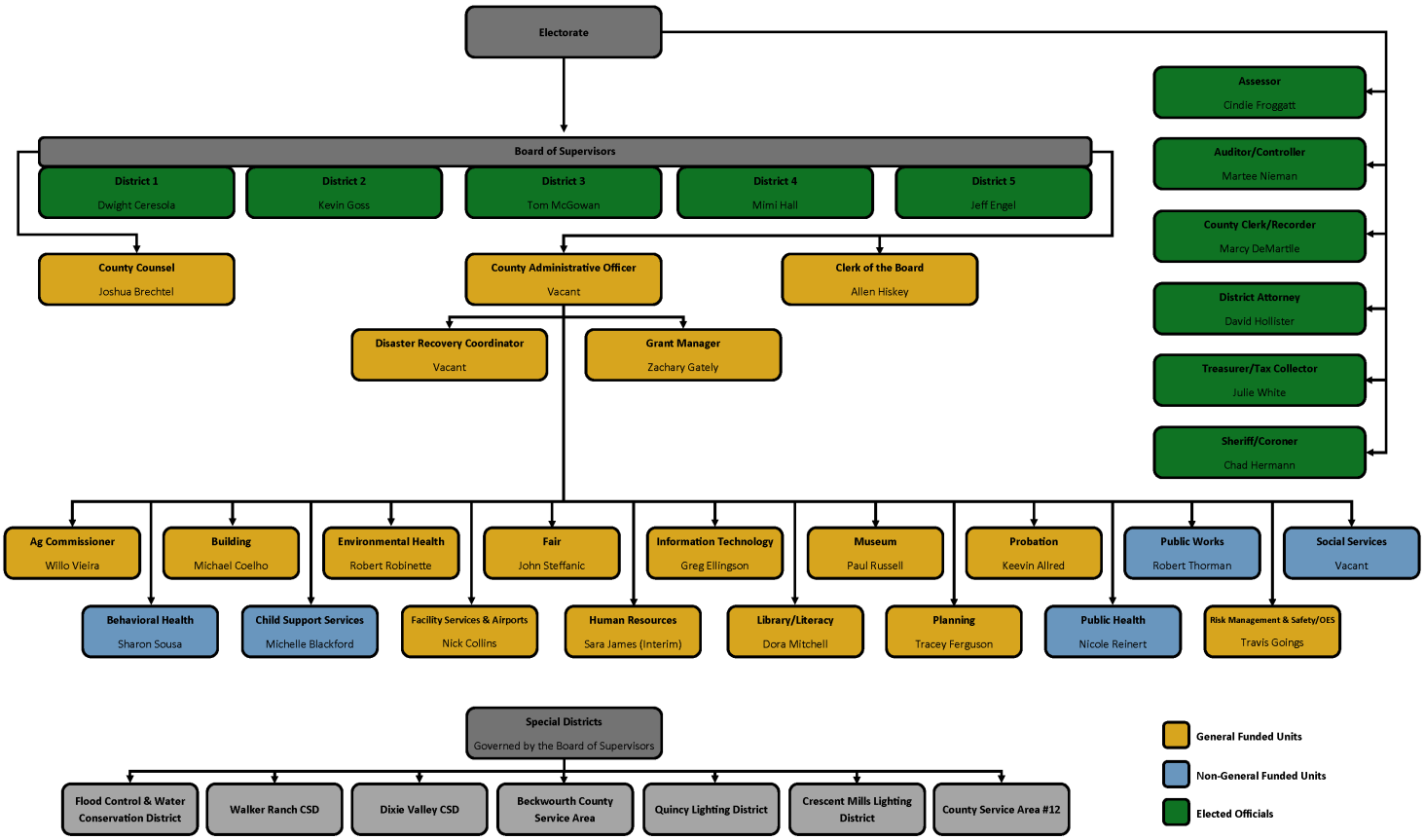
The economy of Plumas County is primarily driven by tourism, agriculture, forestry, and small businesses. The population of the county has grown quite slowly, and with **U.S. National Forests** covering over 70% of its area, the county has been able to maintain the lifestyle that is so attractive to its residents.

RECREATIONAL OPPORTUNITIES

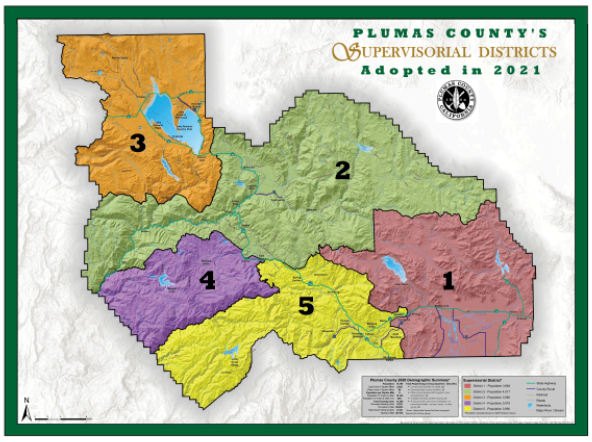
Family recreational opportunities abound in Plumas County or within driving distance and include several tournament golf courses. Numerous lakes and mountain streams create a playground for those who love the water. Framed by mountain ranges, the area is also a mecca for hiking and skiing. The county's natural beauty also attracts visitors for activities such as fishing, camping, boating, and skiing.

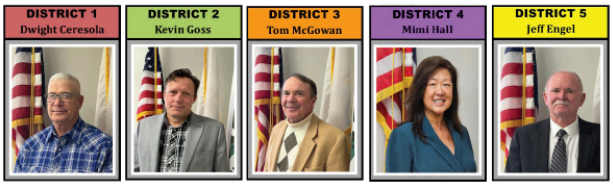
Plumas County offers a unique blend of natural beauty, historical significance, and a close-knit community atmosphere, making it a wonderful place to live or visit. For more information, you can visit the **official Plumas County website**.

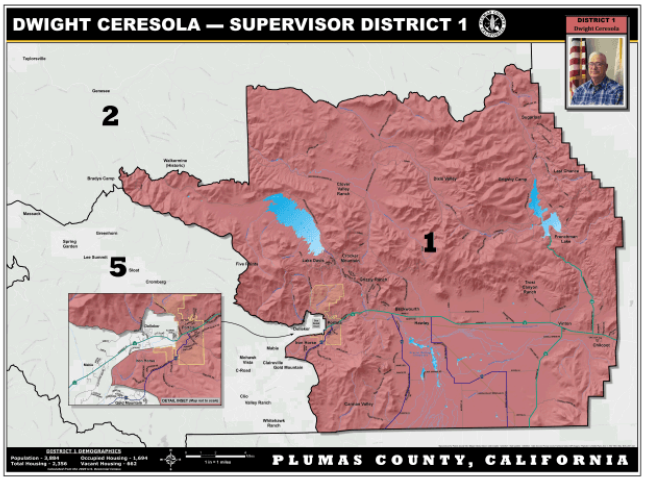
ORGANIZATIONAL CHART



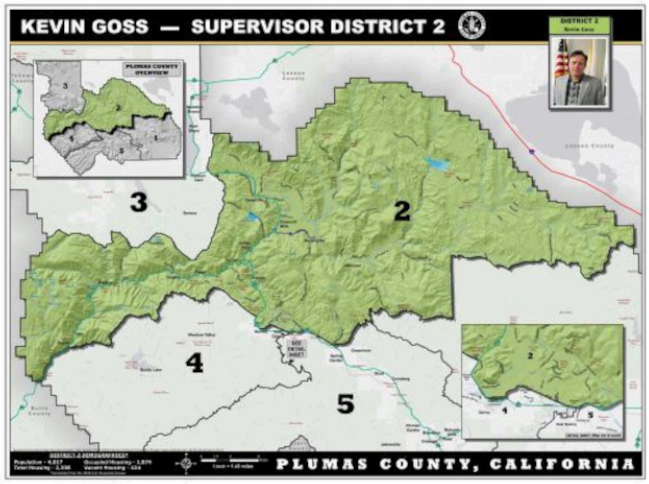
PLUMAS COUNTY BOARD OF SUPERVISORS



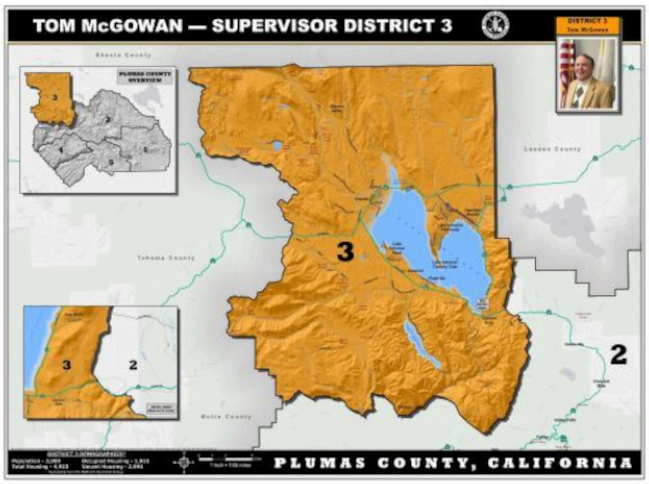




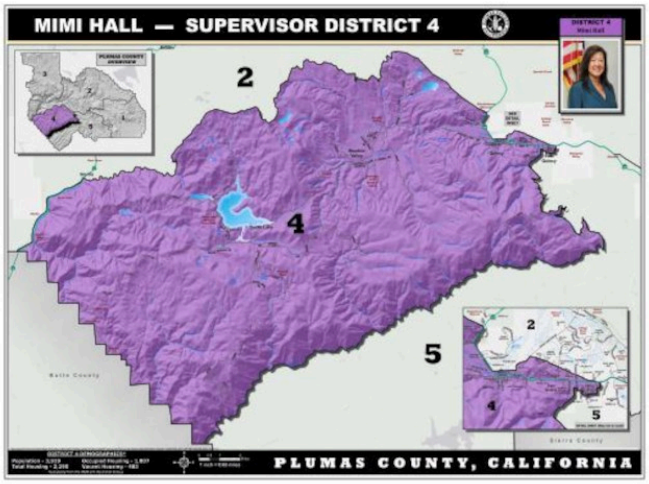
Begin & End Term Dates: 01/06/2025 - 01/02/2029



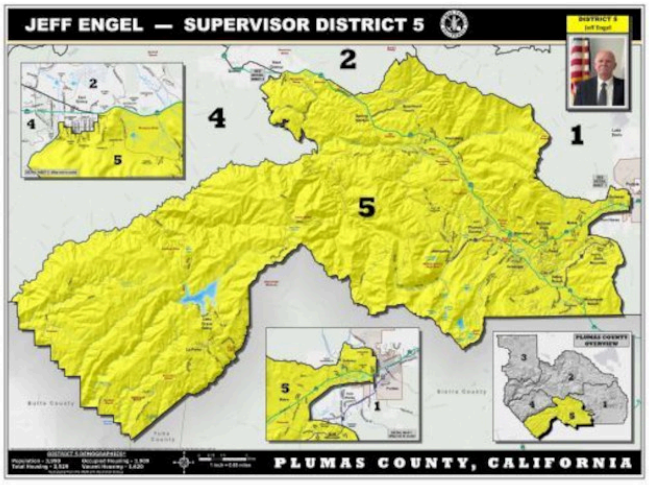
Begin & End Term Dates: 01/06/2025 - 01/02/2029



Begin & End Term Dates: 01/02/2023 - 01/04/2027



Begin & End Term Dates: 01/06/2025 - 01/02/2029



Begin & End Term Dates: 01/02/2023 - 01/04/2027

PLUMAS COUNTY SERVICES

Plumas County offers a variety of services to its residents and visitors. Here are some key services available in Plumas County:

Health and Human Services
- Public Health: Nursing and clinical services, health promotion and chronic disease prevention, emergency preparedness, and birth and death certificates.
- Behavioral Health: Mental health services, substance abuse programs.
- Social Services: Assistance programs such as CalFresh, Medi-Cal, and General Assistance.
- Child Support Services: Assistance to parents and guardians to ensure that children receive financial support from both parents.

Emergency Services
- Sheriff's Office: Law enforcement, animal services, search and rescue operations.
- Office of Emergency Services: Planning for, response to, and recovery from natural and human-caused disasters.

Public Works
- Road Maintenance: Road repairs, snow removal, and maintenance of county infrastructure.
- Solid Waste Management: Waste collection and disposal, recycling programs.
- Engineering: Plan checking, responds to inquiries and requests from professionals, the public, and other agencies related to civil engineering and survey matters.
- Flood Control and Water Conservation, and management of Community Service Districts (CSD) and Plumas County Transportation Commission.

Environmental Health
- Food Safety: Inspections of food establishments, public education on food safety.
- Water Quality: Monitoring and regulating water quality to ensure safe drinking water.
- Hazardous Materials: Management and disposal of hazardous materials.

Community Development
- Planning and Building Services: Zoning, land use planning, building permits, GIS, and inspections.

Libraries
- Plumas County Library: Library services include book lending, public internet access, and community programs.

Senior Services
- Senior Nutrition Program: Meals on Wheels, congregate meals.
- Senior Services: Transportation assistance, health screenings, and social activities.

Facility Services
- Aviation fuel sales and monitoring, capital and accessibility improvements, and facility/grounds rentals.

For more detailed information or specific inquiries, you can visit the **Plumas County official website**.

APPROPRIATIONS SUMMARY

APPROPRIATIONS

The Recommended Budget for Fiscal Year 2025–26 totals **$175.3 million**. Of this amount, **$165.4 million** is allocated to governmental funds, which include:

- **General Fund:** $61.4 million
- **Special Revenue Funds:** $90.9 million
- **Debt Service Funds:** $10.6 million
- **Capital Projects Funds:** $0.4 million

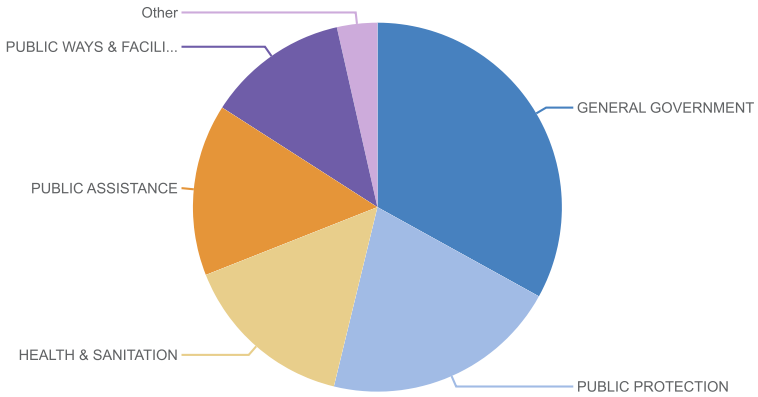
In addition, **Other Funds** total **$11.7 million**, comprised of:

- **Internal Service Funds:** $4.1 million
- **Enterprise Funds:** $5.2 million
- **Special District Funds:** $2.5 million

The chart below illustrates recommended spending authority within governmental funds by major program area. Plumas County spends nondiscretionary revenues, about one-half of its budget, on federal and state programs such as public assistance, mental health, public health, and other social services.

Discretionary revenues, meanwhile, are primarily invested in **general government services** and **public safety**, ensuring that core county operations and essential community protections remain funded.

Data Updated Sep 22, 2025, 6:31 PM

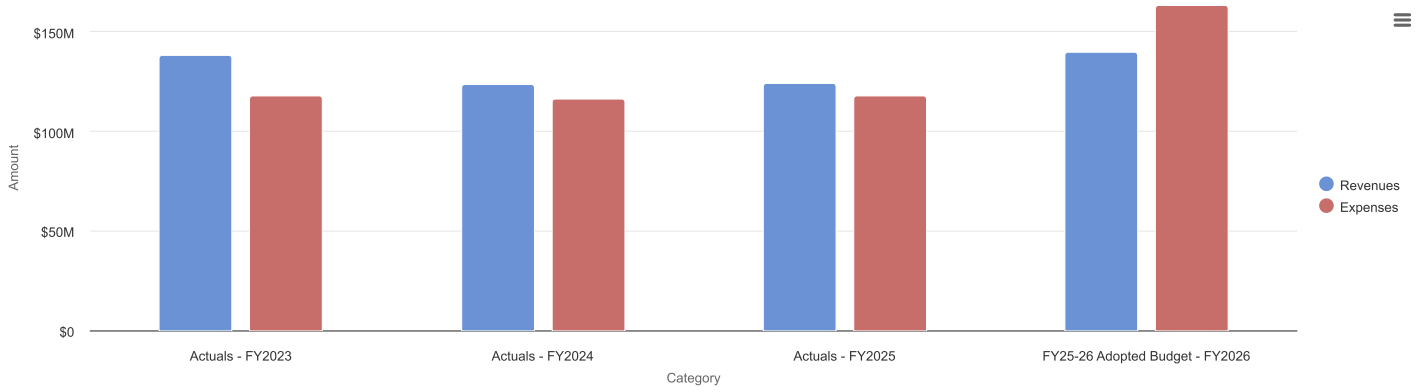


$175,261,736.00

Expenses in 2026

GOVERNMENTAL FUNDS REVENUE & EXPENDITURES

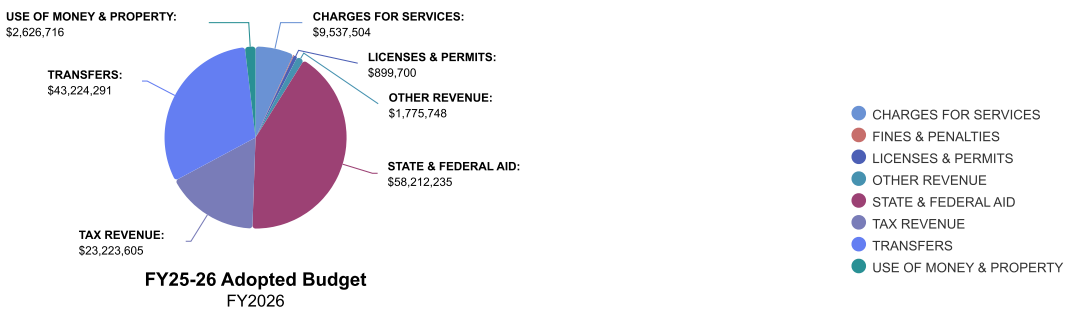
REVENUE & EXPENDITURE TREND



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View Report

FY25-26 REVENUES BREAKDOWN



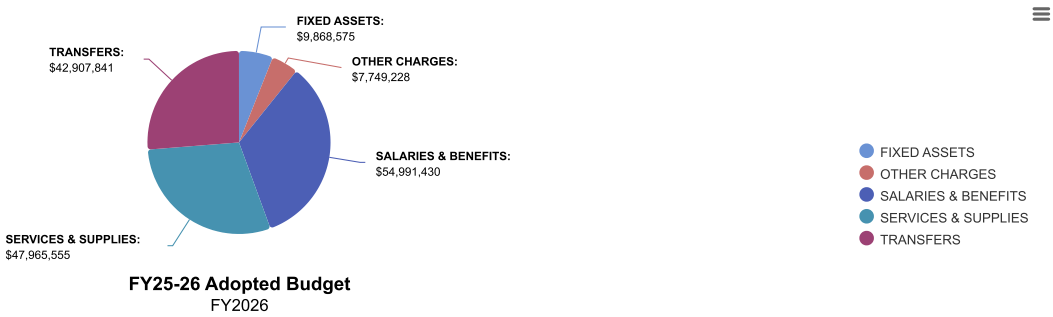
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View Report

The Fiscal Year 2025–26 Recommended Budget projects total revenues of approximately **$138.2 million**. The majority of funding comes from **State and Federal Aid (42.1%)**, reflecting mandated program support in health, social services, and public assistance. **Transfers between funds** account for **31.3%**, providing critical support for internal service allocations and cost recovery. **Tax Revenues** contribute **16.8%**, while **Charges for Services** represent **6.9%** of total revenues. Smaller but important revenue sources include **Use of Money and Property (1.9%)**, **Other Revenues (1.3%)**, **Licenses and Permits (0.7%)**, and **Fines and Penalties (0.1%)**.

This distribution highlights the County's continued reliance on outside aid and interfund transfers, with discretionary revenues such as taxes and service charges playing a smaller but vital role in sustaining operations.

FY25-26 EXPENDITURES BREAKDOWN



FY25-26 Adopted Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

The Fiscal Year 2025–26 Recommended Budget includes total expenditures of approximately **$162.5 million**. The largest share of spending is allocated to **Salaries and Benefits (33.6%)**, reflecting the County's investment in its workforce. **Services and Supplies (29.3%)** represent the second-largest category, funding essential operations and departmental needs. **Transfers (26.2%)** support interfund obligations and cost allocations. **Fixed Assets (6.1%)** fund capital purchases and improvements, while **Other Charges (4.8%)** cover debt service, pass-through costs, and other mandated obligations.

This expenditure profile highlights that the majority of County resources are devoted to sustaining its workforce and daily operations, with significant commitments also made to infrastructure, compliance, and interfund support.

PAY SCHEDULES

CONFIDENTIAL EMPLOYEES UNIT

County of Plumas
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

CONFIDENTIAL EMPLOYEE UNIT

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
ACCOUNTANT	$23.29	$24.45	$25.69	$26.97	$28.33	$29.76	$31.25	$32.81	$34.46	$36.19	$38.00	$39.90
ACCOUNTANT AUDITOR 1	$26.32	$27.64	$29.03	$30.49	$32.02	$33.62	$35.30	$37.08	$38.92	$40.89	$42.93	$45.08
ACCOUNTANT AUDITOR 2	$29.01	$30.46	$32.00	$33.59	$35.28	$37.06	$38.90	$40.84	$42.91	$45.05	$47.30	$49.67
ASSISTANT AUDITOR/CONTROLLER	$33.56	$35.23	$37.00	$38.86	$40.81	$42.88	$45.01	$47.27	$49.63	$52.12	$54.73	$57.47
ASST RISK MGR/OCC SAFETY & HEALTH SPEC	$31.41	$32.98	$34.62	$36.36	$38.19	$40.10	$42.11	$44.23	$46.42	$48.75	$51.19	$53.75
CHIEF DEPUTY AUDITOR	$32.01	$33.61	$35.29	$37.07	$38.91	$40.88	$42.93	$45.07	$47.34	$49.72	$52.21	$54.82
CLERK OF THE BOARD	$30.83	$32.38	$34.00	$35.70	$37.48	$39.36	$41.33	$43.40	$45.56	$47.85	$50.24	$52.75
DEPUTY COUNTY COUNSEL 1	$42.06	$44.17	$46.39	$48.72	$51.15	$53.70	$56.40	$59.21	$62.17	$65.29	$68.55	$71.98
DEPUTY COUNTY COUNSEL 2	$46.89	$49.24	$51.70	$54.29	$57.00	$59.85	$62.84	$65.99	$69.29	$72.74	$76.38	$80.20
DEPUTY COUNTY COUNSEL 3	$52.75	$55.39	$58.16	$61.06	$64.12	$67.32	$70.70	$74.23	$77.94	$81.83	$85.92	$90.22
FISCAL SUPPORT COORDINATOR	$21.93	$23.05	$24.19	$25.41	$26.70	$28.03	$29.44	$30.93	$32.48	$34.10	$35.81	$37.60
HELP DESK SPECIALIST	$24.00	$25.21	$26.48	$27.81	$29.21	$30.67	$32.21	$33.83	$35.52	$37.30	$39.17	$41.13
HR PAYROLL SPECIALIST 1	$25.39	$26.66	$28.02	$29.41	$30.90	$32.45	$34.06	$35.78	$37.58	$39.47	$41.44	$43.51
HR PAYROLL SPECIALIST 2	$28.00	$29.40	$30.89	$32.44	$34.05	$35.77	$37.57	$39.46	$41.43	$43.52	$45.70	$47.99
HUMAN RESOURCES ANALYST 1	$26.31	$27.63	$29.02	$30.48	$32.01	$33.61	$35.29	$37.07	$38.91	$40.88	$42.92	$45.07
HUMAN RESOURCES ANALYST 2	$29.01	$30.46	$32.00	$33.59	$35.28	$37.06	$38.90	$40.84	$42.91	$45.05	$47.30	$49.67
HUMAN RESOURCES TECHNICIAN 1	$20.39	$21.42	$22.50	$23.62	$24.81	$26.04	$27.35	$28.73	$30.16	$31.67	$33.25	$34.91
HUMAN RESOURCES TECHNICIAN 2	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.27	$34.92	$36.67	$38.51
HUMAN RESOURCES TECHNICIAN 3	$23.86	$25.05	$26.30	$27.62	$29.01	$30.46	$32.00	$33.59	$35.28	$37.06	$38.91	$40.86
LEAD FISCAL & TECH SERV ASST	$19.45	$20.43	$21.45	$22.53	$23.67	$24.85	$26.09	$27.40	$28.78	$30.23	$31.74	$33.33
MANAGEMENT ANALYST 1	$26.31	$27.63	$29.02	$30.48	$32.01	$33.61	$35.29	$37.07	$38.91	$40.88	$42.92	$45.07
MANAGEMENT ANALYST 2	$29.01	$30.46	$32.00	$33.59	$35.28	$37.06	$38.90	$40.84	$42.91	$45.05	$47.30	$49.67
NETWORK/EDR ADMINISTRATOR	$32.24	$33.87	$35.56	$37.36	$39.23	$41.20	$43.26	$45.42	$47.69	$50.07	$52.57	$55.20
OFFICE OF EMERGENCY SERVICES-OES MGR.	$32.07	$33.67	$35.35	$37.13	$39.00	$40.95	$43.00	$45.14	$47.41	$49.79	$52.28	$54.89
PARALEGAL 1	$25.39	$26.66	$28.02	$29.41	$30.90	$32.45	$34.06	$35.78	$37.58	$39.47	$41.44	$43.51
PARALEGAL 2	$28.00	$29.40	$30.89	$32.44	$34.05	$35.77	$37.57	$39.46	$41.43	$43.52	$45.70	$47.99
PARALEGAL 3	$32.09	$33.70	$35.39	$37.17	$39.04	$41.00	$43.05	$45.22	$47.48	$49.86	$52.35	$54.97
PAYROLL SPECIALIST 1	$25.39	$26.66	$28.02	$29.41	$30.90	$32.45	$34.06	$35.78	$37.58	$39.47	$41.44	$43.51
PAYROLL SPECIALIST 2	$28.00	$29.40	$30.89	$32.44	$34.05	$35.77	$37.57	$39.46	$41.43	$43.52	$45.70	$47.99
SAAS SYSTEMS ADMINISTRATOR	$34.73	$36.47	$38.29	$40.22	$42.23	$44.34	$46.56	$48.90	$51.34	$53.90	$56.60	$59.43
SYSTEMS ANALYST 1	$30.49	$32.02	$33.62	$35.30	$37.08	$38.92	$40.89	$42.96	$45.09	$47.37	$49.74	$52.23
SYSTEMS ANALYST 2	$33.56	$35.23	$37.00	$38.86	$40.81	$42.88	$45.01	$47.27	$49.63	$52.12	$54.73	$57.47

OPERATING ENGINEERS LOCAL #3 - PUBLIC WORKS UNIT

County of Plumas
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

OE3 PUBLIC WORKS

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
ASSISTANT ENGINEER	$31.94	$33.54	$35.21	$36.98	$38.84	$40.79	$42.83	$44.99	$47.23	$49.60	$52.09	$54.70
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
TRANSPORTATION PLANNER	$31.94	$33.54	$35.21	$36.98	$38.84	$40.79	$42.83	$44.99	$47.23	$49.60	$52.09	$54.70
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

OPERATING ENGINEERS LOCAL #3 - PUBLIC WORKS MID-MANAGEMENT UNIT

County of Plumas
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

OE3 PUBLIC WORKS MID-MGMT

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
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

OPERATING ENGINEERS LOCAL #3 - GENERAL UNIT

County of Plumas
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

OE3 GENERAL

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
4-H REPRESENTATIVE	$20.59	$21.62	$22.69	$23.85	$25.04	$26.30	$27.63	$29.01	$30.47	$31.99	$33.59	$35.27
ACCOUNTANT	$21.65	$22.75	$23.89	$25.08	$26.36	$27.68	$29.07	$30.53	$32.05	$33.66	$35.34	$37.11
ACCOUNTING TECHNICIAN	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63	$36.36
ADMINISTRATIVE ASSISTANT 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
ADMINISTRATIVE ASSISTANT 2	$19.93	$20.92	$21.97	$23.07	$24.23	$25.44	$26.73	$28.07	$29.49	$30.95	$32.50	$34.12
AG & STANDARDS INSPECTOR 1	$24.27	$25.48	$26.76	$28.11	$29.51	$30.99	$32.54	$34.19	$35.89	$37.70	$39.59	$41.56
AG & STANDARDS INSPECTOR 2	$28.22	$29.65	$31.12	$32.67	$34.32	$36.04	$37.85	$39.75	$41.75	$43.84	$46.03	$48.33
AG & STANDARDS INSPECTOR 3	$31.13	$32.69	$34.34	$36.06	$37.86	$39.77	$41.76	$43.86	$46.05	$48.36	$50.78	$53.32
AG & STANDARDS TECHNICIAN 1	$18.74	$19.69	$20.68	$21.73	$22.83	$23.96	$25.16	$26.42	$27.75	$29.14	$30.60	$32.13
AG & STANDARDS TECHNICIAN 2	$20.57	$21.59	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97	$33.57	$35.25
AG & STANDARDS TECHNICIAN 3	$22.35	$23.47	$24.66	$25.89	$27.20	$28.57	$30.00	$31.50	$33.08	$34.75	$36.49	$38.31
AG & STANDARDS MANAGEMENT ANALYST 1	$25.12	$26.39	$27.72	$29.11	$30.56	$32.09	$33.70	$35.39	$37.17	$39.04	$40.99	$43.04
AG & STANDARDS MANAGEMENT ANALYST 2	$27.94	$29.34	$30.81	$32.36	$33.98	$35.70	$37.48	$39.36	$41.33	$43.40	$45.57	$47.85
ALCOHOL & DRUG PREV COORD	$21.81	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37
ALCOHOL & DRUG THERAPIST 1	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25	$45.41
ALCOHOL & DRUG THERAPIST 2	$29.23	$30.70	$32.23	$33.86	$35.55	$37.33	$39.20	$41.17	$43.23	$45.41	$47.67	$50.06
ALTERNATIVE SENTENCING COORD	$22.83	$23.96	$25.16	$26.42	$27.75	$29.14	$30.61	$32.13	$33.76	$35.44	$37.21	$39.07
ANIMAL CONTROL OFFICER 1	$21.29	$22.34	$23.46	$24.64	$25.86	$27.16	$28.52	$29.94	$31.44	$33.01	$34.66	$36.39
ANIMAL CONTROL OFFICER 2	$24.64	$25.86	$27.16	$28.52	$29.94	$31.44	$33.01	$34.66	$36.39	$38.23	$40.14	$42.15
ANIMAL SHELTER ATTENDANT	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
APPRAISAL ASSISTANT	$20.68	$21.73	$22.83	$23.96	$25.16	$26.42	$27.75	$29.14	$30.61	$32.13	$33.74	$35.42
APPRAISER 1	$21.81	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37
APPRAISER 2	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37	$39.24	$41.21
APPRAISER 3	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25	$45.41
ASSISTANT COOK	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
ASSISTANT MUSEUM DIRECTOR	$19.22	$20.17	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96
ASSISTANT PLANNER	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37	$39.24
ASSOCIATE PLANNER	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65
AUDITOR ACCOUNTING CLERK 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
AUDITOR ACCOUNTING CLERK 2	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68	$34.31
AUDITOR ACCOUNTING TECH 1	$21.97	$23.07	$24.23	$25.44	$26.73	$28.07	$29.49	$30.95	$32.53	$34.16	$35.87	$37.66
AUDITOR/APPRAISER 1	$20.68	$21.73	$22.83	$23.96	$25.16	$26.42	$27.75	$29.14	$30.61	$32.13	$33.74	$35.42
AUDITOR/APPRAISER 2	$22.36	$23.50	$24.67	$25.91	$27.20	$28.58	$30.00	$31.50	$33.09	$34.75	$36.49	$38.31
AUDITOR/APPRAISER 3	$24.66	$25.89	$27.19	$28.57	$29.99	$31.49	$33.08	$34.74	$36.48	$38.30	$40.22	$42.23
BH ADMINISTRATIVE ASSISTANT 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
BH ADMINISTRATIVE ASSISTANT 2	$19.93	$20.92	$21.97	$23.07	$24.23	$25.44	$26.73	$28.07	$29.49	$30.95	$32.50	$34.12

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
BH CASE MGMT SPECIALIST 1	$24.37	$25.61	$26.87	$28.23	$29.65	$31.13	$32.69	$34.34	$36.06	$37.87	$39.76	$41.75
BH CASE MGMT SPECIALIST 2	$26.86	$28.22	$29.62	$31.12	$32.68	$34.33	$36.04	$37.86	$39.77	$41.75	$43.84	$46.03
BH CASE MGMT SPECIALIST SR	$29.36	$30.86	$32.40	$34.01	$35.73	$37.51	$39.39	$41.37	$43.45	$45.62	$47.90	$50.30
BH CLINICAL RECORDS SPECIALIST	$21.24	$22.32	$23.44	$24.61	$25.85	$27.15	$28.51	$29.93	$31.44	$33.01	$34.66	$36.39
BH QUALITY ASSURANCE COORD	$32.49	$34.10	$35.82	$37.62	$39.50	$41.48	$43.56	$45.76	$48.04	$50.46	$52.98	$55.63
BH SITE COORDINATOR	$22.55	$23.69	$24.87	$26.13	$27.42	$28.81	$30.26	$31.76	$33.37	$35.04	$36.79	$38.63
BH SUBSTANCE USE DISORDER COUNSELOR I	$28.26	$29.68	$31.16	$32.73	$34.36	$36.09	$37.91	$39.81	$41.80	$43.89	$46.08	$48.39
BH SUBSTANCE USE DISORDER COUNSELOR II	$31.41	$32.98	$34.62	$36.36	$38.19	$40.10	$42.11	$44.23	$46.42	$48.75	$51.19	$53.75
BH SUPERVISING SITE COORD	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65
BH SUPPORT SERVICES COORD	$20.17	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96	$34.61
BH SUPPORTIVE SERVICES TECH 1	$18.99	$19.93	$20.92	$21.97	$23.07	$24.23	$25.44	$26.73	$28.07	$29.49	$30.95	$32.50
BH SUPPORTIVE SERVICES TECH 2	$19.93	$20.92	$21.97	$23.07	$24.23	$25.44	$26.73	$28.07	$29.49	$30.95	$32.50	$34.12
BH SYSTEMS ANALYST	$31.24	$32.82	$34.45	$36.19	$38.02	$39.92	$41.92	$44.02	$46.23	$48.55	$50.98	$53.53
BH THERAPIST 1	$30.39	$31.91	$33.51	$35.20	$36.95	$38.81	$40.76	$42.80	$44.95	$47.21	$49.57	$52.05
BH THERAPIST 2	$33.48	$35.18	$36.92	$38.79	$40.73	$42.77	$44.92	$47.18	$49.54	$52.03	$54.63	$57.36
BH THERAPIST SENIOR	$36.97	$38.83	$40.78	$42.82	$44.97	$47.23	$49.60	$52.09	$54.68	$57.43	$60.30	$63.32
BLDG & GRNDS MAINT TECHNICIAN	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97	$33.57	$35.25	$37.01	$38.86	$40.80
BLDG & GRNDS MAINT WORKER 1	$18.66	$19.59	$20.57	$21.59	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97
BLDG & GRNDS MAINT WORKER 2	$19.59	$20.57	$21.59	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97	$33.57
BLDG & GRNDS MAINT WORKER 3	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97	$33.57	$35.25	$37.01	$38.86
BOOKMOBILE LIBRARY ASSISTANT	$19.28	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98
BRANCH LIBRARY ASSISTANT 1	$19.28	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98
BRANCH LIBRARY ASSISTANT 2	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63
BUILDING INSPECTOR 1	$23.49	$24.66	$25.91	$27.21	$28.58	$30.03	$31.53	$33.10	$34.76	$36.51	$38.34	$40.25
BUILDING INSPECTOR 2	$27.18	$28.56	$29.98	$31.48	$33.07	$34.73	$36.47	$38.29	$40.22	$42.23	$44.34	$46.56
BUILDING PLANCHECK INSPECTOR	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65	$50.03
BUILDING PLANS EXAMINER 1	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65
BUILDING PLANS EXAMINER 2	$30.69	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.04	$52.55
CADASTRAL DRAFTING SPECIALST	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25	$45.41
CHILD SUPPORT ACCOUNTING SPEC	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37	$39.24
CHILD SUPPORT ASSISTANT I	$18.54	$19.47	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79	$30.25	$31.77
CHILD SUPPORT ASSISTANT II	$20.45	$21.47	$22.55	$23.67	$24.86	$26.12	$27.42	$28.79	$30.25	$31.77	$33.36	$35.03
CHILD SUPPORT ASSISTANT III	$21.42	$22.50	$23.63	$24.80	$26.06	$27.37	$28.74	$30.18	$31.69	$33.28	$34.94	$36.69
CHILD SUPPORT LEGAL CLERK I	$19.20	$20.15	$21.16	$22.21	$23.33	$24.50	$25.72	$27.01	$28.36	$29.77	$31.26	$32.82
CHILD SUPPORT LEGAL CLERK II	$21.10	$22.14	$23.28	$24.43	$25.66	$26.94	$28.30	$29.71	$31.20	$32.76	$34.40	$36.12
CHILD SUPPORT LEGAL CLERK III	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63	$36.36	$38.18
CHILD SUPPORT SPECIALIST 1	$21.48	$22.55	$23.69	$24.87	$26.13	$27.42	$28.81	$30.26	$31.76	$33.37	$35.04	$36.79
CHILD SUPPORT SPECIALIST 2	$23.11	$24.27	$25.48	$26.76	$28.11	$29.51	$30.99	$32.54	$34.19	$35.89	$37.68	$39.57
CHILD SUPPORT SPECIALIST 3	$25.06	$26.30	$27.62	$29.00	$30.46	$31.98	$33.58	$35.26	$37.02	$38.87	$40.81	$42.85
CODE ENFORCEMENT OFFICER	$29.50	$30.98	$32.53	$34.16	$35.88	$37.69	$39.57	$41.55	$43.62	$45.82	$48.11	$50.52
COLLECTIONS OFFICER 1	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37	$39.24
COLLECTIONS OFFICER 2	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
COMMUNITY OUTREACH COORDINATOR	$21.81	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37
CUSTODIAN	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
DA INVESTIGATIONS SPECIALIST	$29.35	$30.84	$32.38	$34.00	$35.72	$37.50	$39.38	$41.36	$43.44	$45.61	$47.89	$50.29
DA INVESTIGATIVE ASSISTANT	$23.52	$24.70	$25.93	$27.23	$28.60	$30.05	$31.55	$33.14	$34.79	$36.53	$38.36	$40.27
DEPUTY CHILD SUP ATTORNEY 1	$31.43	$33.00	$34.64	$36.39	$38.23	$40.15	$42.16	$44.28	$46.49	$48.82	$51.26	$53.82
DEPUTY CHILD SUP ATTORNEY 2	$34.67	$36.41	$38.25	$40.17	$42.19	$44.30	$46.51	$48.84	$51.29	$53.87	$56.56	$59.39

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
DEPUTY CLERK-RECORDER 1	$18.92	$19.88	$20.88	$21.93	$23.05	$24.21	$25.43	$26.70	$28.04	$29.45	$30.92	$32.47
DEPUTY CLERK-RECORDER 2	$21.79	$22.88	$24.04	$25.23	$26.49	$27.83	$29.22	$30.70	$32.22	$33.85	$35.54	$37.32
DEPUTY DISTRICT ATTORNEY 1	$41.02	$43.08	$45.23	$47.49	$49.86	$52.35	$54.97	$57.72	$60.61	$63.64	$66.82	$70.16
DEPUTY DISTRICT ATTORNEY 2	$45.66	$47.95	$50.34	$52.86	$55.51	$58.28	$61.19	$64.25	$67.46	$70.84	$74.38	$78.10
DEPUTY DISTRICT ATTORNEY 3	$50.84	$53.38	$56.05	$58.85	$61.80	$64.89	$68.13	$71.53	$75.12	$78.87	$82.81	$86.95
DEPUTY PUB GUARD/CONSERVATOR 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
DEPUTY PUB GUARD/CONSERVATOR 2	$19.93	$20.92	$21.97	$23.07	$24.23	$25.44	$26.73	$28.07	$29.49	$30.95	$32.50	$34.12
DISTRICT ATTORNEY INVESTIGATOR	$27.19	$28.56	$29.99	$31.49	$33.07	$34.74	$36.48	$38.30	$40.23	$42.24	$44.35	$46.57
DRINKING DRIVER COORDINATOR	$21.81	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37
DRIVER 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
DRIVER 2	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68
DRIVER 3	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68	$34.31
ELECTIONS COORDINATOR	$28.78	$30.24	$31.74	$33.35	$35.02	$36.78	$38.64	$40.58	$42.61	$44.76	$47.00	$49.35
ELECTIONS SERVICES ASSISTANT 1	$18.92	$19.88	$20.88	$21.93	$23.05	$24.21	$25.43	$26.70	$28.04	$29.45	$30.92	$32.47
ELECTIONS SERVICES ASSISTANT 2	$21.79	$22.88	$24.04	$25.23	$26.49	$27.83	$29.22	$30.70	$32.22	$33.85	$35.54	$37.32
ELECTIONS SPECIALIST	$25.23	$26.49	$27.83	$29.22	$30.70	$32.22	$33.85	$35.54	$37.32	$39.19	$41.15	$43.21
ELIGIBILITY SPECIALIST 1	$18.66	$19.59	$20.57	$21.59	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97
ELIGIBILITY SPECIALIST 2	$20.57	$21.59	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97	$33.57	$35.25
ELIGIBILITY SPECIALIST 3	$22.68	$23.82	$25.02	$26.28	$27.60	$28.98	$30.44	$31.97	$33.57	$35.25	$37.01	$38.86
EMPLOYMENT & TRAINING WORKER 1	$21.12	$22.17	$23.30	$24.45	$25.69	$26.96	$28.33	$29.73	$31.23	$32.80	$34.44	$36.16
EMPLOYMENT & TRAINING WORKER 2	$23.28	$24.43	$25.66	$26.94	$28.30	$29.71	$31.21	$32.78	$34.41	$36.15	$37.96	$39.86
EMPLOYMENT & TRAINING WORKER 3	$25.65	$26.93	$28.29	$29.70	$31.20	$32.77	$34.40	$36.14	$37.94	$39.84	$41.83	$43.92
ENVIRONMENTAL HEALTH AIDE	$20.17	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96	$34.61
ENVIRONMENTAL HEALTH SPEC 1	$28.36	$29.78	$31.27	$32.86	$34.49	$36.22	$38.05	$39.96	$41.95	$44.06	$46.26	$48.58
ENVIRONMENTAL HEALTH SPEC 2	$31.28	$32.87	$34.51	$36.23	$38.06	$39.97	$41.97	$44.07	$46.28	$48.60	$51.03	$53.58
ENVIRONMENTAL HEALTH SPEC 3	$34.42	$36.16	$37.96	$39.88	$41.87	$43.97	$46.19	$48.50	$50.93	$53.47	$56.14	$58.95
ENVIRONMENTAL HEALTH TECH 1	$20.17	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96	$34.61
ENVIRONMENTAL HEALTH TECH 2	$21.81	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37
EPIDEMIOLOGIST	$40.81	$42.86	$45.00	$47.25	$49.60	$52.09	$54.68	$57.43	$60.30	$63.33	$66.50	$69.82
EXECUTIVE ASSISTANT-PLANNING	$19.22	$20.17	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96
FAIR FISCAL COORDINATOR 1	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
FAIR FISCAL COORDINATOR 2	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65
FAMILY VIOLENCE OFFICER	$21.82	$22.92	$24.07	$25.28	$26.55	$27.88	$29.28	$30.75	$32.29	$33.91	$35.61	$37.39
FIELD SERVICES ASSISTANT	$18.30	$19.23	$20.20	$21.22	$22.30	$23.41	$24.57	$25.83	$27.13	$28.49	$29.91	$31.41
FISCAL & TECH SERVICES ASST 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
FISCAL & TECH SERVICES ASST 2	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68
FISCAL & TECH SERVICES ASST 3	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68	$34.31	$36.03
GEO INFO SYS (GIS) PLANNER 1	$25.88	$27.18	$28.56	$29.98	$31.48	$33.07	$34.73	$36.47	$38.29	$40.22	$42.23	$44.34
GEO INFO SYS (GIS) PLANNER 2	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.00
HAZ MAT SPECIALIST 1	$28.36	$29.78	$31.27	$32.86	$34.49	$36.22	$38.05	$39.96	$41.95	$44.06	$46.26	$48.58
HAZ MAT SPECIALIST 2	$31.28	$32.87	$34.51	$36.23	$38.06	$39.97	$41.97	$44.07	$46.28	$48.60	$51.03	$53.58
HAZ MAT SPECIALIST 3	$34.42	$36.16	$37.96	$39.88	$41.87	$43.97	$46.19	$48.50	$50.93	$53.47	$56.14	$58.95
HEAD COOK	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68	$34.31
HEALTH AIDE 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
HEALTH AIDE 2	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
HEALTH EDUCATION COORDINATOR 1	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65
HEALTH EDUCATION SPECIALIST	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
HIV SPECIALTY CLINIC THERAPIST	$29.23	$30.70	$32.23	$33.86	$35.55	$37.33	$39.20	$41.17	$43.23	$45.41	$47.67	$50.06
INFORMATION SYSTEMS TECHNICIAN	$26.07	$27.37	$28.74	$30.18	$31.69	$33.29	$34.96	$36.71	$38.54	$40.48	$42.50	$44.63
LEAD DEPUTY CLERK-RECORDER	$25.23	$26.49	$27.83	$29.22	$30.70	$32.22	$33.85	$35.54	$37.32	$39.19	$41.15	$43.21
LEGAL SECRETARY	$22.37	$23.51	$24.68	$25.92	$27.21	$28.59	$30.03	$31.52	$33.10	$34.76	$36.50	$38.32
LEGAL SECRETARY - SENIOR	$23.74	$24.93	$26.19	$27.51	$28.89	$30.33	$31.86	$33.45	$35.12	$36.88	$38.72	$40.66
LEGAL SECRETARY - TRAINEE	$20.28	$21.32	$22.39	$23.51	$24.70	$25.93	$27.24	$28.60	$30.04	$31.54	$33.12	$34.77
LEGAL SERVICES ASSISTANT 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
LEGAL SERVICES ASSISTANT 2	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68	$34.31
LIBRARIAN	$25.11	$26.38	$27.71	$29.10	$30.56	$32.09	$33.70	$35.40	$37.17	$39.04	$40.99	$43.04
LIBRARY AIDE	$18.37	$19.28	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42
LIBRARY LITERACY CLERK	$18.37	$19.28	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42
LIBRARY TECHNICIAN	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63	$36.36
LICENSED VOCATIONAL NURSE 1-BH	$24.12	$25.34	$26.62	$27.95	$29.35	$30.84	$32.38	$34.00	$35.72	$37.50	$39.38	$41.34
LICENSED VOCATIONAL NURSE 1-PH	$24.12	$25.34	$26.62	$27.95	$29.35	$30.84	$32.38	$34.00	$35.72	$37.50	$39.38	$41.34
LICENSED VOCATIONAL NURSE 2-BH	$25.33	$26.61	$27.94	$29.34	$30.82	$32.37	$33.99	$35.71	$37.49	$39.37	$41.34	$43.41
LICENSED VOCATIONAL NURSE 2-PH	$25.33	$26.61	$27.94	$29.34	$30.82	$32.37	$33.99	$35.71	$37.49	$39.37	$41.34	$43.41
LITERACY PROGRAM ASSISTANT 1	$19.28	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98
LITERACY PROGRAM ASSISTANT 2	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63
MANAGEMENT ANALYST 1	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
MANAGEMENT ANALYST 2	$28.09	$29.49	$30.97	$32.52	$34.14	$35.87	$37.68	$39.56	$41.54	$43.60	$45.78	$48.07
MENTORING COORDINATOR	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
MUSEUM REGISTRAR	$18.37	$19.28	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42
NATURAL RESOURCES ANALYST	$24.66	$25.89	$27.19	$28.57	$29.99	$31.49	$33.08	$34.74	$36.48	$38.30	$40.22	$42.23
NURSE PRACTITIONER	$55.54	$58.32	$61.25	$64.32	$67.52	$70.92	$74.47	$78.20	$82.12	$86.22	$90.53	$95.06
OFFICE ASSISTANT 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
OFFICE ASSISTANT 2	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68
OFFICE ASSISTANT 3	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68	$34.31	$36.03
OFFICE AUTOMATION ANALYST	$26.50	$27.82	$29.22	$30.68	$32.21	$33.84	$35.54	$37.31	$39.18	$41.14	$43.20	$45.36
OFFICE AUTOMATION SPECIALIST	$21.82	$22.92	$24.07	$25.28	$26.55	$27.88	$29.28	$30.75	$32.29	$33.91	$35.61	$37.39
PARALEGAL 1	$19.22	$20.17	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96
PARALEGAL 2	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96	$34.61	$36.34
PARALEGAL 3	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37	$39.24
PERMIT TECHNICIAN	$19.68	$20.67	$21.71	$22.83	$23.96	$25.16	$26.42	$27.75	$29.14	$30.61	$32.14	$33.75
PHYSICIAN ASSISTANT	$55.54	$58.32	$61.25	$64.32	$67.52	$70.92	$74.47	$78.20	$82.12	$86.22	$90.53	$95.06
PLANNING TECHNICIAN	$21.30	$22.35	$23.47	$24.65	$25.88	$27.18	$28.55	$29.96	$31.47	$33.04	$34.69	$36.43
PREVENTION AIDE	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
PROG COMPL & TRAINING ANALYST	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.34	$39.24
PROGRAMMER ANALYST	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25	$45.41
PROJECT MANAGER	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.06	$52.56	$55.19
PROPERTY TAX ASSESSMENT SPEC 1	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63
PROPERTY TAX ASSESSMENT SPEC 2	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63	$36.36	$38.18
PROPERTY TAX ASSESSMENT TECH	$18.37	$19.28	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
PSYCHIATRIC NURSE 1	$31.24	$32.82	$34.45	$36.19	$38.02	$39.92	$41.92	$44.02	$46.23	$48.55	$50.98	$53.53
PSYCHIATRIC NURSE 2	$34.99	$36.74	$38.59	$40.52	$42.55	$44.68	$46.92	$49.28	$51.74	$54.35	$57.07	$59.92
PSYCHIATRIC TECHNICIAN	$21.81	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37
PUBLIC HEALTH DATABASE ANALYST	$31.24	$32.82	$34.45	$36.19	$38.02	$39.92	$41.92	$44.02	$46.23	$48.55	$50.98	$53.53
PUBLIC HEALTH EMERGENCY PREPAREDNESS COORDINATOR	$30.69	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.04	$52.55
PUBLIC HEALTH NURSE 1	$31.24	$32.82	$34.45	$36.19	$38.02	$39.92	$41.92	$44.02	$46.23	$48.55	$50.98	$53.53
PUBLIC HEALTH NURSE 2	$34.99	$36.74	$38.59	$40.52	$42.55	$44.68	$46.92	$49.28	$51.74	$54.35	$57.07	$59.92
PUBLIC HEALTH NURSE 3	$38.73	$40.68	$42.72	$44.87	$47.11	$49.49	$51.95	$54.56	$57.30	$60.17	$63.18	$66.34
QUALITY ASSURANCE COORDINATOR	$29.23	$30.70	$32.23	$33.86	$35.55	$37.33	$39.20	$41.17	$43.23	$45.41	$47.67	$50.06
RECORDS MANAGEMENT TECH 1	$18.15	$19.06	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12
RECORDS MANAGEMENT TECH 2	$20.02	$21.02	$22.08	$23.19	$24.35	$25.58	$26.86	$28.22	$29.63	$31.12	$32.68	$34.31
REGISTERED DENTAL ASSISTANT 1	$24.12	$25.34	$26.62	$27.95	$29.35	$30.84	$32.38	$34.00	$35.72	$37.50	$39.38	$41.34
REGISTERED DENTAL ASSISTANT 2	$25.33	$26.61	$27.94	$29.34	$30.82	$32.37	$33.99	$35.71	$37.49	$39.37	$41.34	$43.41
REGISTERED NURSE 1 - BH	$31.24	$32.82	$34.45	$36.19	$38.02	$39.92	$41.92	$44.02	$46.23	$48.55	$50.98	$53.53
REGISTERED NURSE 1 - PH	$31.24	$32.82	$34.45	$36.19	$38.02	$39.92	$41.92	$44.02	$46.23	$48.55	$50.98	$53.53
REGISTERED NURSE 2 - BH	$34.99	$36.74	$38.59	$40.52	$42.55	$44.68	$46.92	$49.28	$51.74	$54.35	$57.07	$59.92
REGISTERED NURSE 2 - PH	$34.99	$36.74	$38.59	$40.52	$42.55	$44.68	$46.92	$49.28	$51.74	$54.35	$57.07	$59.92
SENIOR BUILDING INSPECTOR	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65
SENIOR BUILDING PLNCHK INSP	$32.12	$33.76	$35.45	$37.22	$39.10	$41.06	$43.13	$45.29	$47.56	$49.93	$52.43	$55.05
SENIOR DISTRICT ATTORNEY INVST	$29.95	$31.46	$33.03	$34.71	$36.44	$38.27	$40.19	$42.21	$44.33	$46.55	$48.88	$51.32
SENIOR PERMIT TECHNICIAN	$22.13	$23.27	$24.42	$25.65	$26.93	$28.29	$29.70	$31.20	$32.77	$34.40	$36.12	$37.93
SENIOR PLANNER	$30.69	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.04	$52.55
SENIOR SOCIAL WORKER A	$30.62	$32.14	$33.77	$35.45	$37.25	$39.09	$41.05	$43.11	$45.28	$47.54	$49.92	$52.41
SENIOR SOCIAL WORKER B	$33.50	$35.19	$36.94	$38.80	$40.74	$42.79	$44.92	$47.20	$49.57	$52.05	$54.65	$57.39
SITE MANAGER	$20.92	$21.97	$23.07	$24.23	$25.44	$26.73	$28.07	$29.49	$30.95	$32.53	$34.16	$35.86
SOCIAL SERVICES AIDE	$18.87	$19.81	$20.82	$21.87	$22.96	$24.10	$25.32	$26.60	$27.93	$29.33	$30.80	$32.34
SOCIAL WORKER 1	$24.37	$25.61	$26.87	$28.23	$29.65	$31.13	$32.69	$34.34	$36.06	$37.87	$39.76	$41.75
SOCIAL WORKER 2	$26.86	$28.22	$29.62	$31.12	$32.68	$34.33	$36.04	$37.86	$39.77	$41.75	$43.84	$46.03
SOCIAL WORKER 3	$29.36	$30.86	$32.40	$34.01	$35.73	$37.51	$39.39	$41.37	$43.45	$45.62	$47.90	$50.30
STAFF SERVICES ANALYST 1	$26.19	$27.49	$28.88	$30.33	$31.86	$33.45	$35.15	$36.89	$38.74	$40.69	$42.72	$44.86
STAFF SERVICES ANALYST 2	$28.86	$30.32	$31.85	$33.44	$35.12	$36.88	$38.73	$40.68	$42.72	$44.87	$47.11	$49.49
STAFF SERVICES SPECIALIST	$25.27	$26.54	$27.86	$29.26	$30.72	$32.25	$33.88	$35.59	$37.38	$39.25	$41.21	$43.27
SUBSTANCE USE DISORDER SPEC 1	$23.40	$24.56	$25.82	$27.12	$28.48	$29.90	$31.41	$32.98	$34.62	$36.37	$38.19	$40.10
SUBSTANCE USE DISORDER SPEC 2	$25.82	$27.12	$28.49	$29.92	$31.42	$32.99	$34.64	$36.37	$38.20	$40.10	$42.11	$44.21
TELECOMMUNICATIONS TECHNICIAN	$26.49	$27.83	$29.22	$30.70	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38
TREAS/TAX COLLECTIONS OFFCR 1	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37	$39.24
TREAS/TAX COLLECTIONS OFFCR 2	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
TREASURER/TAX SPECIALIST 1	$20.24	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63
TREASURER/TAX SPECIALIST 2	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63	$36.36	$38.18
TREASURER/TAX TECHNICIAN	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63	$36.36
VETERANS SERVICE REP 1	$18.30	$19.23	$20.20	$21.22	$22.30	$23.41	$24.57	$25.83	$27.13	$28.49	$29.91	$31.41
VETERANS SERVICE REP 2	$20.17	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96	$34.61
VICTIM/WITNESS ADVOCATE	$22.83	$23.96	$25.16	$26.42	$27.75	$29.14	$30.61	$32.13	$33.76	$35.44	$37.21	$39.07
WELFARE FRAUD INVESTIGATOR 1	$26.57	$27.90	$29.29	$30.76	$32.31	$33.94	$35.64	$37.43	$39.29	$41.26	$43.32	$45.49
WELFARE FRAUD INVESTIGATOR 2	$28.80	$30.25	$31.75	$33.36	$35.02	$36.77	$38.63	$40.57	$42.59	$44.74	$46.98	$49.33

OPERATING ENGINEERS LOCAL #3 - GENERAL MID-MANAGEMENT UNIT

County of Plumas
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

OE3 MID-MANAGEMENT

	HOURLY RATE											
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**	**L6**	**L7**
A&D PROG CLINICIAN/SUPERVISOR	$35.53	$37.31	$39.18	$41.15	$43.21	$45.39	$47.65	$50.05	$52.55	$55.18	$57.94	$60.84
ALCOHOL & DRUG PROG CHIEF	$35.53	$37.31	$39.18	$41.15	$43.21	$45.39	$47.65	$50.05	$52.55	$55.18	$57.94	$60.84
ALTERNATIVE SENTENCING MANAGER	$30.66	$32.19	$33.80	$35.50	$37.28	$39.14	$41.11	$43.16	$45.33	$47.61	$49.99	$52.49
ANIMAL CONTROL SUPERVISOR	$27.16	$28.52	$29.94	$31.44	$33.01	$34.66	$36.39	$38.23	$40.15	$42.16	$44.27	$46.48
ASSESSOR'S OFFICE MANAGER	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
ASSISTANT BUILDING OFFICIAL	$35.53	$37.31	$39.18	$41.15	$43.21	$45.39	$47.65	$50.05	$52.55	$55.18	$57.94	$60.84
ASSISTANT COUNTY ASSESSOR	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.06	$52.56	$55.19
ASSISTANT DISTRICT ATTORNEY	$63.69	$66.87	$70.21	$73.72	$77.41	$81.28	$85.35	$89.62	$94.09	$98.79	$103.73	$108.92
ASSISTANT PLANNING DIRECTOR	$35.53	$37.31	$39.18	$41.15	$43.21	$45.39	$47.65	$50.05	$52.55	$55.18	$57.94	$60.84
ASST COUNTY CLERK-RECORDER	$31.83	$33.43	$35.10	$36.85	$38.70	$40.65	$42.68	$44.84	$47.07	$49.43	$51.90	$54.50
ASST DIR DEPT OF CHILD SUP SVC	$39.13	$41.09	$43.14	$45.30	$47.56	$49.94	$52.44	$55.06	$57.81	$60.70	$63.74	$66.93
ASST DIRECTOR OF PUBLIC HEALTH	$45.34	$47.62	$50.01	$52.51	$55.14	$57.90	$60.81	$63.88	$67.06	$70.41	$73.93	$77.63
ASST TREASURER/TAX COLLECTOR	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.06	$52.56	$55.19
BH ADMIN SERVICES OFFICER	$40.00	$41.99	$44.09	$46.30	$48.62	$51.06	$53.61	$56.31	$59.14	$62.11	$65.22	$68.48
BH AOD PROGRAM ADMIN	$43.73	$45.93	$48.24	$50.66	$53.19	$55.85	$58.65	$61.60	$64.68	$67.93	$71.33	$74.89
BH CONTINUING CARE COORDINATOR	$40.00	$41.99	$44.09	$46.30	$48.62	$51.06	$53.61	$56.31	$59.14	$62.11	$65.22	$68.48
BH QUAL IMPROVEMENT/COMPL MGR	$43.73	$45.93	$48.24	$50.66	$53.19	$55.85	$58.65	$61.60	$64.68	$67.93	$71.33	$74.89
BH UNIT SUPERVISOR	$40.00	$41.99	$44.09	$46.30	$48.62	$51.06	$53.61	$56.31	$59.14	$62.11	$65.22	$68.48
BH UNIT SUPERVISOR-NURSING	$40.00	$41.99	$44.09	$46.30	$48.62	$51.06	$53.61	$56.31	$59.14	$62.11	$65.22	$68.48
BLDG/GRDS MAINT SUPERVISOR 1	$24.22	$25.43	$26.70	$28.03	$29.45	$30.92	$32.47	$34.08	$35.79	$37.61	$39.49	$41.47
BLDG/GRDS MAINT SUPERVISOR 2	$25.43	$26.70	$28.03	$29.45	$30.92	$32.47	$34.08	$35.79	$37.61	$39.49	$41.46	$43.54
BUILDING OFFICIAL	$39.15	$41.12	$43.18	$45.34	$47.62	$50.01	$52.51	$55.14	$57.90	$60.81	$63.85	$67.04
CHIEF APPRAISER	$30.69	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.04	$52.55
CHIEF CODE ENFORCEMENT OFFICER	$34.17	$35.89	$37.70	$39.58	$41.56	$43.64	$45.83	$48.13	$50.53	$53.06	$55.71	$58.50
CHIEF DEP PUB GRDN/CONSERVATOR	$29.36	$30.86	$32.40	$34.01	$35.73	$37.51	$39.39	$41.37	$43.45	$45.62	$47.90	$50.30
CHILDRENS SERVICES COORDINATOR	$34.71	$36.44	$38.27	$40.19	$42.21	$44.32	$46.53	$48.86	$51.32	$53.89	$56.58	$59.41
COMMUNITY CARE CASE MANAGER	$21.19	$22.26	$23.38	$24.54	$25.80	$27.08	$28.45	$29.87	$31.37	$32.96	$34.61	$36.34
DA ADMINISTRATOR/ASSISTANT PUBLIC ADMIN	$25.27	$26.54	$27.86	$29.26	$30.72	$32.25	$33.88	$35.59	$37.38	$39.25	$41.21	$43.27
DEPUTY AG COMM/SEALER OF WEIGHTS & MEASURE	$34.25	$35.97	$37.76	$39.66	$41.64	$43.73	$45.91	$48.21	$50.63	$53.16	$55.82	$58.61
DEP DIR/SOC SERV PROGRAM MGR	$40.85	$42.92	$45.07	$47.33	$49.70	$52.18	$54.80	$57.54	$60.42	$63.46	$66.63	$69.96
DEPARTMENT FISCAL OFFICER 1	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
DEPARTMENT FISCAL OFFICER 2	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65
DIRECTOR OF NURSING - PH	$47.49	$49.87	$52.38	$54.99	$57.74	$60.63	$63.68	$66.87	$70.21	$73.73	$77.42	$81.29
DIV DIR VETERANS SVCS OFFICER	$27.84	$29.22	$30.70	$32.23	$33.86	$35.54	$37.32	$39.19	$41.16	$43.22	$45.38	$47.65
ELIGIBILITY SUPERVISOR	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
EMPLOYMENT & TRNG WKR SUP	$31.36	$32.95	$34.58	$36.32	$38.15	$40.06	$42.06	$44.17	$46.39	$48.72	$51.16	$53.71
FISCAL SUPPORT COORD	$22.11	$23.21	$24.38	$25.61	$26.88	$28.24	$29.66	$31.13	$32.70	$34.34	$36.06	$37.86

Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5	L6	L7
GEO INFO SYSTEM (GIS) COORD	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.06	$52.56	$55.19
GRANT COMPLIANCE OFFICER	$21.81	$22.91	$24.06	$25.28	$26.55	$27.87	$29.28	$30.75	$32.29	$33.90	$35.60	$37.37
HEALTH EDUCATION COORDINATOR 2	$30.69	$32.22	$33.85	$35.54	$37.32	$39.19	$41.16	$43.22	$45.40	$47.66	$50.04	$52.55
LIBRARY LITERACY PROGRAM COORD	$21.25	$22.32	$23.44	$24.62	$25.84	$27.14	$28.49	$29.92	$31.42	$32.98	$34.63	$36.36
MNTL HLTH SERVICES ACT COORD	$34.71	$36.44	$38.27	$40.19	$42.21	$44.32	$46.53	$48.86	$51.32	$53.89	$56.58	$59.41
OFFICE SUPERVISOR	$22.50	$23.62	$24.82	$26.06	$27.38	$28.73	$30.17	$31.68	$33.27	$34.92	$36.67	$38.51
PERMIT MANAGER	$25.26	$26.51	$27.85	$29.24	$30.71	$32.24	$33.87	$35.56	$37.36	$39.23	$41.19	$43.25
PH ADMIN SERVICES OFFICER	$40.00	$41.99	$44.09	$46.30	$48.62	$51.06	$53.61	$56.31	$59.14	$62.11	$65.22	$68.48
PROGRAM CHIEF-NURSING	$35.53	$37.31	$39.18	$41.15	$43.21	$45.39	$47.65	$50.05	$52.55	$55.18	$57.94	$60.84
PROGRAM MANAGER 1	$36.97	$38.83	$40.78	$42.82	$44.97	$47.23	$49.60	$52.09	$54.68	$57.43	$60.30	$63.32
PROGRAM MANAGER 2	$38.83	$40.78	$42.82	$44.97	$47.23	$49.60	$52.09	$54.68	$57.43	$60.30	$63.32	$66.48
PUBLIC HEALTH PROG DIV CHIEF	$33.81	$35.51	$37.29	$39.15	$41.12	$43.18	$45.34	$47.62	$50.01	$52.51	$55.14	$57.89
RECORDS MGMT COORDINATOR	$21.82	$22.92	$24.07	$25.28	$26.55	$27.88	$29.28	$30.75	$32.29	$33.91	$35.61	$37.39
SENIOR SERVICES DIVISION DIR.	$25.88	$27.18	$28.56	$29.98	$31.48	$33.07	$34.73	$36.47	$38.29	$40.22	$42.23	$44.34
SOCIAL SERVICES SUPERVISOR 1	$32.04	$33.65	$35.35	$37.13	$39.00	$40.95	$43.00	$45.14	$47.41	$49.79	$52.28	$54.89
SOCIAL SERVICES SUPERVISOR 2	$36.97	$38.83	$40.78	$42.82	$44.97	$47.23	$49.60	$52.09	$54.68	$57.43	$60.30	$63.32
STAFF SERVICES MANAGER	$35.52	$37.30	$39.17	$41.14	$43.20	$45.36	$47.64	$50.03	$52.54	$55.17	$57.93	$60.82
VICTIM/WITNESS COORDINATOR	$30.66	$32.19	$33.80	$35.50	$37.28	$39.14	$41.11	$43.16	$45.33	$47.61	$49.99	$52.49

PROBATION ASSOCIATION - PROBATION UNIT

County of Plumas
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

PROBATION ASSC

	HOURLY RATE									
Job Title	**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

PROBATION ASSOCIATION - PROBATION MID-MANAGEMENT UNIT

County of Plumas
Pay Schedule

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PROBATION MID-MANAGEMENT

	HOURLY RATE									
Job Title	**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

SHERIFF'S EMPLOYEE ASSOCIATION - SHERIFF'S DEPARTMENT UNIT

County of Plumas
Pay Schedule

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SHERIFF EMPLOYEE ASSC

	HOURLY RATE									
Job Title	**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

SHERIFF'S EMPLOYEE ASSOCIATION - SHERIFF'S MID-MANAGEMENT DEPARTMENT UNIT

County of Plumas
Pay Schedule

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SHERIFF EMPLOYEE ASSC MID-MGMT

	HOURLY RATE									
Job Title	**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	$28.56	$29.99	$31.49	$33.07	$34.73	$36.47	$38.30	$40.22	$42.24	$44.36
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

SHERIFF'S EMPLOYEE ASSOCIATION - UNDERSHERIFF

County of Plumas
Pay Schedule

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UNDERSHERIFF

	HOURLY RATE									
Job Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	L1	L2	L3	L4	L5
UNDERSHERIFF	$46.06	$48.37	$50.79	$53.33	$56.00	$58.80	$61.74	$64.83	$68.08	$71.49

DEPARTMENT HEADS

County of Plumas
Pay Schedule

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DEPARTMENT HEADS

	HOURLY RATE									
Job Title	**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

ELECTED OFFICIALS

County of Plumas
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

ELECTED OFFICALS

	HOURLY RATE									
Job Title	**STEP 1**	**STEP 2**	**STEP 3**	**STEP 4**	**STEP 5**	**L1**	**L2**	**L3**	**L4**	**L5**
ASSESSOR	$47.31	$0.00	$0.00	$0.00	$0.00	$49.68	$52.16	$54.77	$57.51	$60.38
AUDITOR/CONTROLLER	$48.84	$0.00	$0.00	$0.00	$0.00	$51.29	$53.85	$56.55	$59.37	$62.36
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
BOARD OF SUPERVISORS-NON PERS-CPI 2025	$33.73	$0.00	$0.00	$0.00	$0.00	$35.41	$37.18	$39.04	$40.99	$43.04
BOARD OF SUPERVISORS-PERSABLE-CPI 2025	$31.53	$0.00	$0.00	$0.00	$0.00	$33.11	$34.76	$36.50	$38.32	$40.24
CLERK-RECORDER **	$47.31	$0.00	$0.00	$0.00	$0.00	$49.68	$52.16	$54.77	$57.51	$60.38
DISTRICT ATTORNEY	$86.84	$0.00	$0.00	$0.00	$0.00	$91.18	$95.74	$100.52	$105.54	$110.84
SHERIFF/CORONER	$60.23	$0.00	$0.00	$0.00	$0.00	$63.25	$66.41	$69.73	$73.20	$76.87
TREASURER/TAX COLLECTOR **	$47.31	$0.00	$0.00	$0.00	$0.00	$49.68	$52.16	$54.77	$57.51	$60.38

**** Stipends adopted by Ordinance #07-1059 on 09/02/2007, revised as of 06/29/2025 per Ordinance #22-1142 adopted 03/01/2022**

CLERK-RECORDER	$4.38	$0.00	$0.00	$0.00	$0.00	$4.60	$4.83	$5.07	$5.33	$5.59
TREASURER/TAX COLLECTOR	$5.30	$0.00	$0.00	$0.00	$0.00	$5.57	$5.85	$6.14	$6.45	$6.77

CONTRACTED EMPLOYEES

County of Plumas
Pay Schedule

Effective as of 08/05/2025 per Board of Supervisors Resolution Number 2025-9047; revised as of 08/10/2025 per Resolution Number 2025-9046 and adopted by the Board as of 08/19/2025 per Resolution Number 2025-9051

CONTRACT EMPLOYEES

	HOURLY RATE									
Job Title	**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
DISASTER RECOVERY COORDINATOR	$35.00	$36.77	$38.60	$40.54	$42.57	$44.70	$46.93	$49.28	$51.74	$54.33
GRANT MANAGER	$35.00	$36.77	$38.60	$40.54	$42.57	$44.70	$46.93	$49.28	$51.74	$54.33

POSITION ALLOCATION

SUMMARY

The FY25–26 FTE Summary shows 27 departments with a total request of **411.751 FTEs**, down **10.495 FTEs** from the prior year's 422.246. Of these, **335 positions are filled (81%)** and **76.75 remain vacant (19%)**.

FTE Summary – FY25–26

- **Authorized FTEs (FY24–25):** 422.246
- **Requested FTEs (FY25–26):** 411.751
- **Net Change:** −10.495 FTEs (overall reduction)
- **Filled Positions:** 335.00
- **Vacant Positions:** 76.75

Departments with FTE Increases

- **Facility Services:** +2.05 FTE (10.63 → 12.68) - Two Proposed Building & Ground Maintenance Worker I/II/III and adjustment in Airport Manager FTEs
- **Board of Supervisors:** +1.00 FTE (6.00 → 7.00) - Addition of Disaster Recovery Coordinator position funded by PG&E Settlement Funds
- **Planning:** +1.00 FTE (6.55 → 7.55) - Addition of Community Outreach Coordinator funded by Grants
- **Library/Literacy:** +0.50 FTE (7.68 → 8.18) - Bookmobile Assistant Position approved by Board in March 2025, but added to FTE allocation during budget process

Departments with FTE Decreases

- **Behavioral Health:** -2.00 FTE (50.00 → 48.00) - Unfunded positions
- **County Administrative Officer:** −1.00 FTE (3.00 → 2.00) - Disaster Recovery Position moved to under the Board of Supervisors
- **Probation:** −1.00 FTE - (18.00 → 17.00) - Unfunded Victim Witness position
- **Public Health**: −11.05 FTE (56.45 → 45.40) - Unfunded positions

POSITION ALLOCATION SUMMARY TABLE

Department	FY 24-25 Authorized FTE	FY 25-26 Requested FTE	Change	Filled Positions	Vacant Positions
Agricultural Commissioner	5	5	0	5	0
Assessor	8	8	0	7	1
Auditor-Controller	7	7	0	5	2
Behavioral Health	50	48	-2	32.8	15.2
Board of Supervisors	6	7	1	6	1
Building Services	9.45	9.45	0	8.45	1
Child Support Services	6	6	0	5	1
Clerk-Recorder/Elections	6	6	0	6	0
Cooperative Extension	1	1	0	1	0
County Administrative Officer	3	2	-1	1	1
County Counsel	4	4	0	4	0

Department	FY 24-25 Authorized FTE	FY 25-26 Requested FTE	Change	Filled Positions	Vacant Positions
District Attorney	13	13	0	10	3
Environmental Health	7	7	0	5	2
Facility Services	10.625	12.675	2.05	10.675	2
Fair	2	2	0	2	0
Human Resources	5	5	0	3	2
Information Technology	4	4	0	4	0
Library/Literacy	7.676	8.176	0.5	8.176	0
Museum	2	2	0	2	0
Planning	6.55	7.55	1	3.55	4
Probation	18	17	-1	16	1
Public Health	56.445	45.4	-11.045	41.85	3.55
Public Works	59	59	0	53	6
Risk Management	3	3	0	3	0
Sheriff	75	75	0	60	15
Social Services	42.5	42.5	0	27.5	15
Treasurer-Tax Collector	5	5	0	4	1
	422.246	**411.751**	**-10.495**	**335.001**	**76.75**

VACANT POSITIONS TABLE

Department	Job Title	FTE	Annual Salary Range	Notes
Assessor	Appraiser I/II/III OR Appraisal Assistant	1	$43,180 - $94,816	
Auditor-Controller	Assistant Auditor-Controller OR Chief Deputy Auditor	1	$70,073 - $119,997	
Behavioral Health	Behavioral Health Case Management Specialist I/II OR Senior	6.2	$50,885 - $105,026	
Behavioral Health	Behavioral Health LVN I/II OR RN I/II OR Psychiatric Nurse I/II OR Nurse Practitioner	1	$50,363 - $198,485	
Behavioral Health	Behavioral Health Therapist I/II OR Senior	6	$63,454 - $132,212	
Behavioral Health	Behavioral Health Unit Supervisor	1	$83,520 - $134,634	
Behavioral Health	Continuing Care Coordinator	1	$83,520 - $142,986	
Building	Senior Building Plancheck/Inspector OR Building Plancheck/Inspector OR Plans Examiner I/II	1	$58,130 - $114,944	
Child Support Services	Child Support Specialist I/I/III OR Child Support Assistant I/II/III	1	$38,712 - $89,471	
County Administrative Officer	County Administrative Officer	1	$156,600 - $242,984	
County Administrative Officer	Disaster Recovery Coordinator	1	$73,080 - $113,441	
County Counsel	Assistant Co-Counsel OR Deputy County Counsel I/II/III	1	$87,821 - $179,589	
District Attorney	Community Care Case Manager	3	$44,245 - $75,878	
Environmental Health	Administrative Assistant I/II	1	$37,897 - $71,242	Recent vacancy due to internal promotion.
Environmental Health	Environmental Health Specialist I/II/III OR Hazardous Materials Specialist I/II/III	1	$59,216 - $123,088	
Facility Services	Building & Grounds Maintenance Worker I/II/III	2	$39,962 - $81,140	Proposed additional positions for FY25-26
Human Resources	Human Resources Director	1	$104,400 - $161,966	
Human Resources	Human Resources Payroll Specialist I/II	1	$53,014 - $100,203	
Planning	Assistant Planning Director	1	$74,187 - $127,034	
Planning	Community Outreach Coordinator	1	$45,546 - $55,445	New proposed position funded by 3-year grant.
Planning	Executive Assistant for Planning	1	$40,131 - $68,820	
Planning	Senior Planner OR Associate Planner OR Assistant Planner	1	$47,836 - $109,724	
Probation	Deputy Probation Officer I/II/III	1	$42,011 - $77,757	

Department	Job Title	FTE	Annual Salary Range	Notes
Public Health	Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer	1	$45,539 - $142,986	
Public Health	Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	0.55	$45,539 - $99,493	
Public Health	Public Health Nurse I/II/III OR Registered Nurse I/II OR Licensed Vocational Nurse I/II	1	$50,363 - $138,518	
Public Health	Veterans Service Representative I/II OR Administrative Assistant I/II	1	$37,897 - $72,266	
Public Works	Assistant Director of Public Works	1	$82,434 - $141,170	
Public Works	Power Equipment Mechanic I/II OR Mechanic/Shop Technician	1	$44,161 - $81,808	
Public Works	Principal Transporation Planner	1	$78,530 - $134,446	
Public Works	Public Works Maintenance Worker I/II/III	3	$38,649 - $76,588	
Sheriff	Communications Supervisor	1	$58,485 - $95,380	
Sheriff	Correctional Officer I/II	5	$47,565 - $81,453	
Sheriff	Deputy Sheriff I/II	8	$53,912 - $92,248	
Sheriff	Sheriff's Dispatcher I/II	1	$47,565 - $78,885	
Social Services	Deputy Director/Social Services Program Manager	1	$85,295 - $146,077	
Social Services	Eligibility Specialist I/II/III	6	$52,680 - $81,140	
Social Services	Social Services Aide	1	$39,401 - $67,526	
Social Services	Social Services Director/Public Guardian/Public Conservator	1	$104,400 - $161,966	
Social Services	Social Worker I/II/III	3	$50,885 - $105,026	
Social Services	Staff Services Analyst I/II	1	$54,685 - $103,335	
Social Services	Staff Services Specialist	1	$52,764 - $90,348	
Social Services	Welfare Fraud Investigator I/II	1	$55,478 - $103,001	
Treasurer-Tax Collector	Treasurer/Tax Collections Officer I/II OR Treasurer/Tax Specialist I/II	1	$42,261 - $90,306	
		76.75		

In the FY25–26 Budget, **$8.2 million** is budgeted for **salaries and benefits**, including **$3.8 million** for **General Fund** vacant positions and **$4.4 million** for **Non-General Fund** vacant positions.

CAPITAL PROJECTS FUNDS

FUND DESCRIPTION

- 0093 Criminal Justice Construction Fund

The Criminal Justice Construction Fund is a financial resource allocated by a government to support the development, renovation, and maintenance of facilities and infrastructure related to the criminal justice system. The management and allocation of these funds involves careful planning and oversight to ensure they are used effectively and in line with legal and regulatory requirements. This includes collaboration with various government agencies, stakeholders, and community organizations to address the needs and priorities of the criminal justice system.

REVENUE VS. EXPENDITURES



FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026
Revenues					
FINES & PENALTIES	$43,925	$43,046	$46,706	$44,000	$44,000
OTHER REVENUE	–	–	$333,412	$0	$0
USE OF MONEY & PROPERTY	$5,329	$13,508	$3,810	$3,000	$3,000
REVENUES TOTAL	**$49,255**	**$56,554**	**$383,928**	**$47,000**	**$47,000**
Total Starting Fund Balance	–	–	–	–	–
Expenses					
FIXED ASSETS	–	–	–	$190,000	$190,000
SERVICES & SUPPLIES	$116,213	$10,028	$94,247	$292,165	$292,165
EXPENSES TOTAL	**$116,213**	**$10,028**	**$94,247**	**$482,165**	**$482,165**

DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
0093 - CRIMINAL JUS. CONST. FUND					
FINES & PENALTIES					
42040 - OTHER COURT FINES	$43,925	$46,706	$43,046	$44,000	$44,000
FINES & PENALTIES TOTAL	**$43,925**	**$46,706**	**$43,046**	**$44,000**	**$44,000**
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	–	$333,412	–	$0	$0
OTHER REVENUE TOTAL	**–**	**$333,412**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$3,712	$3,006	$13,508	$3,000	$3,000
43998 - UNREALZED GAINS/LOSSES	$1,617	$804	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$5,329**	**$3,810**	**$13,508**	**$3,000**	**$3,000**
0093 - CRIMINAL JUS. CONST. FUND TOTAL	**$49,255**	**$383,928**	**$56,554**	**$47,000**	**$47,000**
REVENUES TOTAL	**$49,255**	**$383,928**	**$56,554**	**$47,000**	**$47,000**
Expenses					
0093 - CRIMINAL JUS. CONST. FUND					
FIXED ASSETS					
543900 - CAMERAS/CAMERA EQUIPMENT	–	–	–	$90,000	$90,000
54500 - FENCING	–	–	–	$100,000	$100,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$190,000**	**$190,000**
SERVICES & SUPPLIES					
525000 - OVERHEAD	–	–	–	$2,304	$2,304
521900 - PROFESSIONAL SVC	$116,213	$94,247	$10,028	$15,000	$15,000
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	–	$7,531	$7,531
528400 - CONTINGENCIES	–	–	–	$267,330	$267,330
SERVICES & SUPPLIES TOTAL	**$116,213**	**$94,247**	**$10,028**	**$292,165**	**$292,165**
0093 - CRIMINAL JUS. CONST. FUND TOTAL	**$116,213**	**$94,247**	**$10,028**	**$482,165**	**$482,165**
EXPENSES TOTAL	**$116,213**	**$94,247**	**$10,028**	**$482,165**	**$482,165**

DEBT SERVICE FUNDS

FUND DESCRIPTIONS

- **0096 Capital Improvements**

This fund is a financial mechanism used by the County to manage the repayment of debt incurred for capital improvement projects. These projects typically include significant investments such as building construction, road improvements, and other long-term public assets. It ensures fiscal responsibility, maintains creditworthiness, and provides transparency in the use of public funds.

- **0096 0096E Capital Improvements Energy**

This fund is a financial mechanism used by the County to specifically manage the capital projects for the replacement of HVAC and energy improvements.

- **0096 0096J Capital Improvement Jail**

This fund is a financial mechanism used by the County to specifically manage the capital projects for the construction of the new Plumas County Jail.

REVENUE VS. EXPENDITURES



FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026
Revenues					
CONTROLS	–	$1,450,000	–	$0	$0
OTHER REVENUE	–	–	–	$0	$0
STATE & FEDERAL AID	$7,260,271	$88,235	$11,731,894	$1,282,834	$1,282,834
TRANSFERS	–	$3,483,125	$1,566,197	$1,976,532	$1,976,532
USE OF MONEY & PROPERTY	$126,157	$159,963	$118,940	$0	$0
REVENUES TOTAL	**$7,386,428**	**$5,181,323**	**$13,417,031**	**$3,259,366**	**$3,259,366**
Total Starting Fund Balance	–	–	–	–	–
Expenses					
FIXED ASSETS	–	$6,540	–	$6,200,000	$6,200,000
OTHER CHARGES	–	–	–	$0	$0
SERVICES & SUPPLIES	$9,901,419	$3,275,453	$12,830,755	$2,497,485	$2,497,485
TRANSFERS	–	–	–	$1,894,000	$1,894,000
EXPENSES TOTAL	**$9,901,419**	**$3,281,992**	**$12,830,755**	**$10,591,485**	**$10,591,485**

DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
Revenues					
0096 - CAPITIAL IMPROVEMENTS					
CONTROLS					
49002 - Proceeds from Loan	–	–	$1,450,000	$0	–
CONTROLS TOTAL	**–**	**–**	**$1,450,000**	**$0**	**–**
STATE & FEDERAL AID					
44290 - STATE-OTHER	$7,260,271	$11,731,894	$88,235	$1,282,834	–
STATE & FEDERAL AID TOTAL	**$7,260,271**	**$11,731,894**	**$88,235**	**$1,282,834**	**–**
TRANSFERS	–	$1,566,197	$3,483,125	$1,976,532	–
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$97,752	$87,716	$159,963	$0	–
43998 - UNREALZED GAINS/LOSSES	$28,405	$31,224	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$126,157**	**$118,940**	**$159,963**	**$0**	**–**
0096 - CAPITIAL IMPROVEMENTS TOTAL	**$7,386,428**	**$13,417,031**	**$5,181,323**	**$3,259,366**	**–**
REVENUES TOTAL	**$7,386,428**	**$13,417,031**	**$5,181,323**	**$3,259,366**	**–**
Expenses					
0096 - CAPITIAL IMPROVEMENTS					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	–	–	–	$6,200,000	–
549500 - COMPUTER HARDWARE	–	–	$6,540	$0	–
FIXED ASSETS TOTAL	**–**	**–**	**$6,540**	**$6,200,000**	**–**
SERVICES & SUPPLIES					
529350 - INTEREST ON LOAN	$378,609	–	$630,316	$730,547	–
521230 - OFFICE FURNITURE/EQUIP	–	$94,572	$46,214	$0	–
525000 - OVERHEAD	–	–	–	$169,634	–
529506 - PRINCIPAL ON LOAN	$790,000	$1,169,932	$1,125,000	$1,205,000	–
521900 - PROFESSIONAL SVC	$8,732,810	$11,566,252	$1,469,155	$392,304	–
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	$4,767	$0	–
SERVICES & SUPPLIES TOTAL	**$9,901,419**	**$12,830,755**	**$3,275,453**	**$2,497,485**	**–**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
TRANSFERS					
58000 - TRANSFER-OUT	–	–	–	$1,300,000	–
58001 - TRANSFER-OUT1	–	–	–	$594,000	–
TRANSFERS TOTAL	**–**	**–**	**–**	**$1,894,000**	**–**
0096 - CAPITIAL IMPROVEMENTS TOTAL	**$9,901,419**	**$12,830,755**	**$3,281,992**	**$10,591,485**	**–**
EXPENSES TOTAL	**$9,901,419**	**$12,830,755**	**$3,281,992**	**$10,591,485**	**–**

ENTERPRISE FUNDS

FUND DESCRIPTIONS

- 0109 Solid Waste Planning/Operations

This fund is primarily used to ensure that waste generated by households, businesses, and industries is managed efficiently and sustainability. Effective solid waster planning and operations are essential for sustainability community development, environmental protection, and public health.

- 0110 Airports

This fund is a specialized accounting and financial management tool used by the County to manage the operations and finances of an airport. It is a vital tool for managing the complex financial and operational aspects of airport management. It also ensures that airports are financially self-sustaining, transparently managed, and capable of meeting the evolving needs of the aviation industry and the traveling public.

- 0110 0110A Airports-Capital Improvements

This fund specifically focuses on long-term capital projects, ensuring that airports can continue to meet the demands of air travel and maintain safe, efficient operations. The Airports-Capital Improvements fund is essential for the ongoing development and maintenance of airport infrastructure. It ensures that airports can meet future demands, comply with regulations, and contribute to regional economic growth while managing environmental impacts.

- 0115 Plumas County Transit Authority

This fund is a specialized financial mechanism used by government entities to manage the finances and operations of public transportation systems. This fund supports the planning, development, maintenance, and operation of transit services. The Plumas County Transit Authority fund is essential for the effective management and development of public transportation systems. It ensure that transit authorities have the financial resources needed to provide reliable, efficient, and sustainable transportation services, contributing to regional economic development and environmental sustainability.

- 0116 CSA #12 Senior Transportation

This fund refers to a specialized service provided by a Community Service Area (CSA) designed to meet the transportation needs of senior citizens. The CSA #12 Senior Transportation program is essential for providing mobility and access services for senior citizens. It enhances their quality of life, promotes independence, and ensures that they remain active participants in their communities.

REVENUE VS. EXPENDITURES

Updated On 22 Sep, 2025

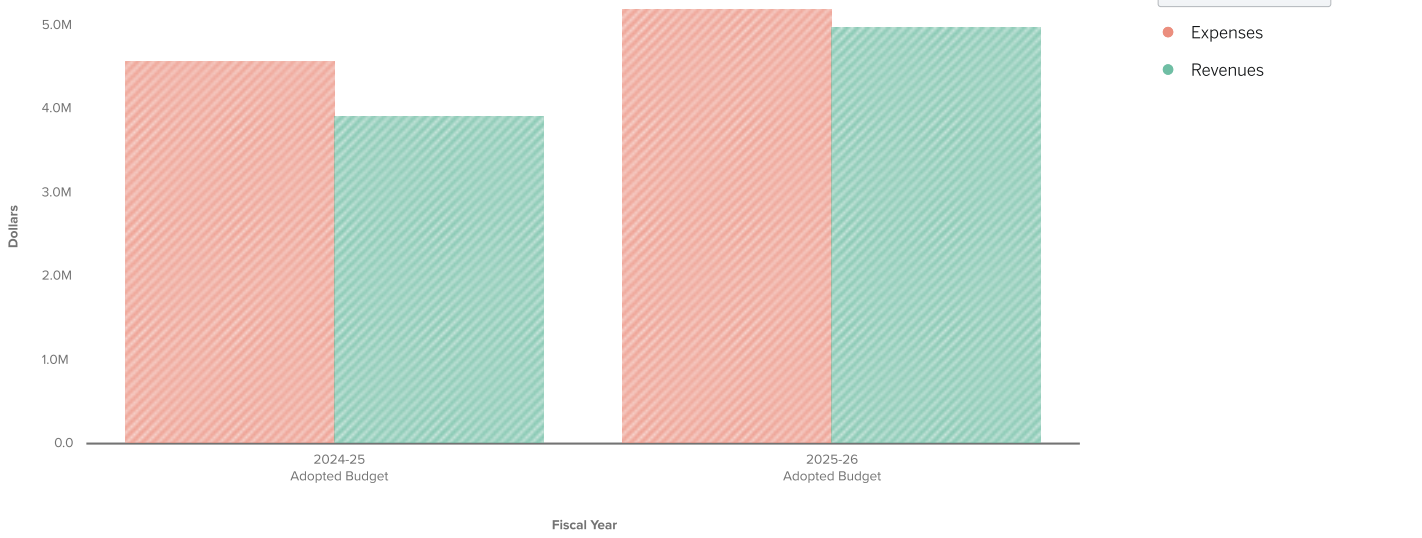
Back History Reset

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Types

Enterprise Funds Placeholder New item Placeholder

Visualization



FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES	$399,798	$513,209	$482,125	$505,000	$505,000
OTHER REVENUE	$1,240,791	$1,395,517	$1,448,194	$1,820,482	$1,820,482
STATE & FEDERAL AID	$123,708	$540,352	$748,143	$1,420,114	$1,420,114
TAX REVENUE	$3,707	$2,869	$2,509	$3,500	$3,500
TRANSFERS	–	$4,607	–	$610,943	$610,943
USE OF MONEY & PROPERTY	$646,612	$691,039	$721,260	$627,550	$627,550
REVENUES TOTAL	**$2,414,616**	**$3,147,594**	**$3,402,231**	**$4,987,589**	**$4,987,589**
Total Starting Fund Balance	–	–	–	–	–
Expenses					
FIXED ASSETS	$72,416	$575,596	$768,668	$1,393,523	$1,393,523
OTHER CHARGES	–	–	–	$0	$0
PRIOR PERIOD ADJUSTMENTS	–	–	–	$0	$0
SALARIES & BENEFITS	$441,939	$643,015	$539,571	$694,779	$694,779
SERVICES & SUPPLIES	$1,873,393	$1,827,914	$1,964,268	$2,308,733	$2,308,733
TRANSFERS	$103,492	$147,126	$162,519	$801,249	$801,249
EXPENSES TOTAL	**$2,491,240**	**$3,193,651**	**$3,435,026**	**$5,198,284**	**$5,198,284**

DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
0110 - AIRPORTS					
OTHER REVENUE					
46823 - AIRPORT FEES	$22,333	$6,965	$37,250	$10,000	$10,000
46251 - REIMBURSEMENTS/REFUNDS	$15,629	$20,182	$1,716	$4,000	$4,000
OTHER REVENUE TOTAL	**$37,962**	**$27,147**	**$38,966**	**$14,000**	**$14,000**
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	$63,569	$666,761	$455,989	$1,295,347	$1,295,347
44582 - ST-AERONAUTICS	–	$21,382	$24,268	$64,767	$64,767
44020 - STATE-AID FOR AVIATION	$30,000	$30,000	$30,000	$30,000	$30,000
STATE & FEDERAL AID TOTAL	**$93,569**	**$718,143**	**$510,257**	**$1,390,114**	**$1,390,114**
TAX REVENUE					
40070 - TIMBER YIELD TAX	$3,707	$2,509	$2,869	$3,500	$3,500
TAX REVENUE TOTAL	**$3,707**	**$2,509**	**$2,869**	**$3,500**	**$3,500**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$575,943	$575,943
48005 - TRANSFER-IN5	–	–	$2,301	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$2,301**	**$575,943**	**$575,943**
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	–	-$13,009	–	$550	$550
43010 - INTEREST-INVESTED FUNDS	$14,741	$15,803	$12,113	$17,000	$17,000
43020 - RENTS & CONCESSIONS	$131,983	$138,555	$151,619	$135,000	$135,000
43030 - SALE OF FUEL	$370,137	$431,254	$403,815	$400,000	$400,000
43998 - UNREALZED GAINS/LOSSES	$4,550	$3,640	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$521,410**	**$576,242**	**$567,547**	**$552,550**	**$552,550**
0110 - AIRPORTS TOTAL	**$656,648**	**$1,324,042**	**$1,121,939**	**$2,536,107**	**$2,536,107**
0116 - CSA #12 SENIOR TRANS					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$359,788	$376,652	$409,483	$414,786	$414,786
46211 - CONTRIB-GEN FUND	–	$48,513	–	$234,789	$234,789
46239 - DONATIONS	$5,806	$4,551	$5,035	$6,500	$6,500
46082 - SALE OF SURPLUS PROP	–	–	$6,335	$0	$0
OTHER REVENUE TOTAL	**$365,594**	**$429,716**	**$420,853**	**$656,075**	**$656,075**
STATE & FEDERAL AID					
44213 - STATE - TITLE III (AAA)	$30,139	$30,000	$30,095	$30,000	$30,000
STATE & FEDERAL AID TOTAL	**$30,139**	**$30,000**	**$30,095**	**$30,000**	**$30,000**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$2,307	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$2,307**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43016 - INTEREST INCOME	$1	$1	$0	$0	$0
43998 - UNREALZED GAINS/LOSSES	-$6	-$528	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**-$5**	**-$527**	**$0**	**$0**	**$0**
0116 - CSA #12 SENIOR TRANS TOTAL	**$395,729**	**$459,189**	**$453,255**	**$686,075**	**$686,075**
0115 - P.C. TRNST ATH					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$829,234	$903,912	$926,098	$1,084,407	$1,084,407
OTHER REVENUE TOTAL	**$829,234**	**$903,912**	**$926,098**	**$1,084,407**	**$1,084,407**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$2,940	$1,731	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$2,940**	**$1,731**	**–**	**$0**	**$0**
0115 - P.C. TRNST ATH TOTAL	**$832,174**	**$905,643**	**$926,098**	**$1,084,407**	**$1,084,407**
0109 - S.W. PLANNING/OPERATIONS					
CHARGES FOR SERVICES					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
45073 - GREEN WASTE FEES	$6,099	$39,834	$10,660	$65,000	$65,000
45306 - SOLID WASTE SURCHARGE	$336,389	$442,291	$502,549	$440,000	$440,000
45306P - SURCHARGE PRIOR YR	$57,310	$0	–	$0	$0
CHARGES FOR SERVICES TOTAL	**$399,798**	**$482,125**	**$513,209**	**$505,000**	**$505,000**
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	$8,000	$87,419	$9,600	$66,000	$66,000
OTHER REVENUE TOTAL	**$8,000**	**$87,419**	**$9,600**	**$66,000**	**$66,000**
TRANSFERS	–	–	–	$35,000	$35,000
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$92,526	$116,520	$123,492	$75,000	$75,000
43998 - UNREALZED GAINS/LOSSES	$29,741	$27,294	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$122,267**	**$143,814**	**$123,492**	**$75,000**	**$75,000**
0109 - S.W. PLANNING/OPERATIONS TOTAL	**$530,065**	**$713,357**	**$646,302**	**$681,000**	**$681,000**
REVENUES TOTAL	**$2,414,616**	**$3,402,231**	**$3,147,594**	**$4,987,589**	**$4,987,589**
Expenses					
0110 - AIRPORTS					
FIXED ASSETS					
541613 - Beacon Tower Quincy Construction	–	–	$5,728	$301,143	$301,143
541616 - Perimeter Fence Quincy	–	–	–	$101,000	$101,000
541618 - Fuel Farm Chester	–	–	$41,745	$149,255	$149,255
541623 - Reseal - Beckwourth	–	–	–	$45,000	$45,000
541619 - Reseal Taxiway/Apron Chester	–	–	–	$45,000	$45,000
541614 - ALP Quincy	–	–	$48,534	$287,325	$287,325
541617 - ALP Rogers	–	–	$44,212	$284,800	$284,800
545431 - BCKWRTH--PLANNING	$5,130	$9,760	$30,400	$0	$0
541755 - BECKW AIRPORT RESEAL	$9,096	–	–	$0	$0
541757 - BECKW AIRPORT RESEAL CONST	–	$18,040	$328,509	$0	$0
541745 - CHESTER AIRPORT RESEAL	$2,099	–	–	$0	$0
541758 - CHESTER AP RESEAL CONSTRUCTION	–	$601,299	–	$0	$0
541740 - CHESTER WILDLIFE HAZARD	$21,069	–	–	$0	$0
545330 - CHSRT--PLANNING	$4,090	$19,130	$40,822	$0	$0
544630 - EQUIPMENT REPLACEMENT	–	–	$16,681	$20,000	$20,000
545331 - QNCY--PLANNING	$5,220	$13,935	$18,965	$0	$0
541756 - QUINCY AIRPORT BEACON	–	$61,552	–	$0	$0
541750 - QUNCY WILDLIFE	$25,713	$8,265	–	$0	$0
FIXED ASSETS TOTAL	**$72,416**	**$731,980**	**$575,596**	**$1,233,523**	**$1,233,523**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$400	$600	$600	$600	$600
51110 - COMPENSATION INSURANCE	$1,358	$1,030	$1,362	$1,655	$1,655
51100 - FICA/MEDICARE OASDI	$7,379	$7,284	$7,513	$7,914	$7,914
51090 - GROUP INSURANCE	$11,875	$11,125	$19,338	$35,075	$35,075
51150 - LIFE INSURANCE	$391	$354	$422	$680	$680
51081 - OPEB LIABILITY	$4,268	$4,334	$4,166	$4,820	$4,820
51020 - OTHER WAGES	$4,488	$1,682	$36	$31,316	$31,316
51060 - OVERTIME PAY	$0	$100	$14	$1,000	$1,000
51000 - REGULAR WAGES	$91,761	$93,289	$98,138	$103,439	$103,439
51080 - RETIREMENT	$8,914	$23,541	$24,028	$24,642	$24,642
51070 - UNEMPLOYMENT INSURANCE	$2,969	$2,210	$2,057	$1,154	$1,154
SALARIES & BENEFITS TOTAL	**$133,804**	**$145,547**	**$157,673**	**$212,295**	**$212,295**
SERVICES & SUPPLIES					
523210 - AVIATION-INSURANCE	$5,003	$5,503	$5,503	$5,003	$5,003
521730 - CREDIT CARD FEES	$10,526	$12,283	$11,668	$18,000	$18,000
527802 - ELECTRIC CHARGES	$22,343	$25,652	$23,676	$26,000	$26,000
520900 - EQUIPMENT MAINTENANCE	$28,440	$34,952	$53,325	$35,000	$35,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521302 - FIRE EXTINGUISHER SVC	$376	$400	$256	$400	$400
521105 - FUEL AV GAS	$155,431	$164,729	$76,493	$100,000	$100,000
521106 - FUEL JET A	$176,076	$133,244	$171,925	$160,000	$160,000
521340 - FUEL SPILL CLEAN UP	–	–	–	$500	$500
529350 - INTEREST ON LOAN	$945	–	–	$0	$0
521108 - JET FUEL TAXES	$10,580	$11,173	$13,431	$20,000	$20,000
525119 - LIABILITY SELF-FUND INSURANCE	$6,803	$2,229	$2,621	$2,589	$2,589
521300 - MAINT.-BLDG. & GROUNDS	$31,131	$29,078	$18,038	$30,000	$30,000
521600 - MEMBERSHIPS/ANNUAL DUES	–	–	$150	$225	$225
521800 - OFFICE EXPENSE	$120	$361	$345	$500	$500
525000 - OVERHEAD	$31,022	$108,134	–	$128,611	$128,611
524918 - PERMITS	–	–	–	$300	$300
520201 - PHONE - LAND LINE (S)	$6,229	$6,701	$7,728	$7,400	$7,400
520210 - POSTAGE/SHIP, MAIL COST	$185	$126	$156	$300	$300
529506 - PRINCIPAL ON LOAN	$20,000	–	–	$0	$0
521900 - PROFESSIONAL SVC	$19,875	$43,738	$40,891	$70,500	$70,500
527803 - PROPANE/OTHR HEATING FUEL	$1,278	$1,002	$1,021	$1,500	$1,500
520407 - REFUSE DISPOSAL	$4,627	$4,454	$4,778	$5,000	$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	$254	$300	$300
527400 - TRAVEL- IN COUNTY	$5,501	$4,892	$3,401	$6,000	$6,000
527500 - TRAVEL- OUT OF COUNTY	$284	–	$1,414	$1,500	$1,500
520902 - VEHICLE MAINTENANCE	$89	$918	$75	$1,000	$1,000
527807 - WATER/SEWER CHARGES	$2,523	$2,716	$2,147	$2,800	$2,800
SERVICES & SUPPLIES TOTAL	**$539,389**	**$592,287**	**$439,294**	**$623,428**	**$623,428**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	–	$575,943	$575,943
TRANSFERS TOTAL	**–**	**–**	**–**	**$575,943**	**$575,943**
0110 - AIRPORTS TOTAL	**$745,609**	**$1,469,815**	**$1,172,563**	**$2,645,189**	**$2,645,189**
0116 - CSA #12 SENIOR TRANS					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	–	–	$317	$317
51110 - COMPENSATION INSURANCE	$3,144	$1,256	$2,432	$3,376	$3,376
51100 - FICA/MEDICARE OASDI	$18,810	$22,518	$26,713	$16,281	$16,281
51090 - GROUP INSURANCE	$20,645	$29,817	$39,227	$36,004	$36,004
51081 - OPEB LIABILITY	$6,659	$6,762	$6,498	$7,520	$7,520
51020 - OTHER WAGES	$141,950	$146,636	$151,693	$150,000	$150,000
51060 - OVERTIME PAY	$390	$1,732	$4,742	$4,000	$4,000
51000 - REGULAR WAGES	$105,032	$142,936	$192,239	$211,447	$211,447
51080 - RETIREMENT	$9,034	$38,993	$58,657	$50,418	$50,418
51070 - UNEMPLOYMENT INSURANCE	$2,471	$2,960	$2,760	$2,931	$2,931
SALARIES & BENEFITS TOTAL	**$308,135**	**$393,610**	**$484,962**	**$482,294**	**$482,294**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	$1,662	$996	$1,636	$1,500	$1,500
524419 - DOT EXAM	$240	$777	–	$900	$900
520900 - EQUIPMENT MAINTENANCE	$36,026	$33,611	$38,029	$40,000	$40,000
521102 - FUEL - VEHICLE	$85,617	$70,460	$83,694	$90,000	$90,000
525119 - LIABILITY SELF-FUND INSURANCE	$36,362	$9,106	$10,915	$11,096	$11,096
521800 - OFFICE EXPENSE	$300	$92	$129	$300	$300
525000 - OVERHEAD	$12,924	$19,281	–	$27,484	$27,484
521986 - SECURITY	$95	$102	$132	$114	$114
SERVICES & SUPPLIES TOTAL	**$173,226**	**$134,424**	**$134,535**	**$171,394**	**$171,394**
0116 - CSA #12 SENIOR TRANS TOTAL	**$481,361**	**$528,035**	**$619,497**	**$653,688**	**$653,688**
0115 - P.C. TRNST ATH					
SERVICES & SUPPLIES					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
525000 - OVERHEAD	–	–	–	$9,685	$9,685
521900 - PROFESSIONAL SVC	$829,234	$903,912	$926,098	$1,084,407	$1,084,407
SERVICES & SUPPLIES TOTAL	**$829,234**	**$903,912**	**$926,098**	**$1,094,092**	**$1,094,092**
0115 - P.C. TRNST ATH TOTAL	**$829,234**	**$903,912**	**$926,098**	**$1,094,092**	**$1,094,092**
0109 - S.W. PLANNING/OPERATIONS					
FIXED ASSETS					
548210 - CHESTER TRF ST RECYCLE FC	–	$36,688	–	$15,000	$15,000
548211 - E.QUINCY TRF ST RECYCLE	–	–	–	$70,000	$70,000
548212 - GRAEAGLE TRF ST RECYCLE	–	–	–	$60,000	$60,000
548213 - DELLEKER TRF ST	–	–	–	$15,000	$15,000
FIXED ASSETS TOTAL	**–**	**$36,688**	**–**	**$160,000**	**$160,000**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	–	$413	$380	$190	$190
SALARIES & BENEFITS TOTAL	**–**	**$413**	**$380**	**$190**	**$190**
SERVICES & SUPPLIES					
527900 - ADMINISTRATION	$104,933	$115,727	$95,692	$100,000	$100,000
521850 - CLOSURE/POST CLOSURE	–	–	–	$10,000	$10,000
521300 - MAINT.-BLDG. & GROUNDS	–	–	–	$10,000	$10,000
521800 - OFFICE EXPENSE	$7	–	–	$750	$750
525000 - OVERHEAD	$1,415	$8,018	–	$18,319	$18,319
521900 - PROFESSIONAL SVC	$143,759	$141,591	$145,115	$176,900	$176,900
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	$100	$750	$750
524200 - RENTS/LEASES STRUCTURES	$100	$100	$100	$100	$100
524400 - SPECIAL DEPARTMENT EXPENSE	$80,978	$67,949	$86,606	$100,000	$100,000
527500 - TRAVEL- OUT OF COUNTY	$352	$260	$373	$3,000	$3,000
SERVICES & SUPPLIES TOTAL	**$331,544**	**$333,644**	**$327,987**	**$419,819**	**$419,819**
TRANSFERS					
580000 - TRANSFER	$45,079	$105,252	$74,719	$150,306	$150,306
580717 - TRF-GRN WST INTR DPT CST	$58,413	$57,267	$72,407	$75,000	$75,000
TRANSFERS TOTAL	**$103,492**	**$162,519**	**$147,126**	**$225,306**	**$225,306**
0109 - S.W. PLANNING/OPERATIONS TOTAL	**$435,036**	**$533,264**	**$475,492**	**$805,315**	**$805,315**
EXPENSES TOTAL	**$2,491,240**	**$3,435,026**	**$3,193,651**	**$5,198,284**	**$5,198,284**

GENERAL FUND

FUND DESCRIPTIONS

- **0001 General Fund**

This fund is the primary operating fund used by the County. It accounts for all financial resources not required to be accounted for in another specialized fund. The General Fund supports the general operations and activities of the government, including public safety, health, and other essential services. This fund includes sub-funds 0001C Capital Replacement Fund, 0001D District Attorney, 0001H Homicide Trial Costs, 0001I General Fund Development/Impact, 0001 Senior Citizens Nutrition, 0001R Supervisor Community Service Fund, 0001S Sheriff, 0001T Taylorsville School Preservation, and 0001V Abandoned Vehicle Abatement Fund.

REVENUE VS. EXPENDITURES



FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026
Revenues					
Revenues	–	$504,529	–	$0	$0
CHARGES FOR SERVICES	$3,314,737	$1,501,772	$3,859,727	$8,599,620	$8,599,620
FINES & PENALTIES	$162,503	$142,834	$192,820	$150,000	$150,000
LICENSES & PERMITS	$1,187,005	$873,332	$887,627	$796,700	$796,700
OTHER REVENUE	$633,996	$451,210	$950,144	$777,123	$797,123
STATE & FEDERAL AID	$3,331,462	$2,818,933	$3,606,137	$3,196,613	$3,271,613
TAX REVENUE	$22,175,063	$24,717,791	$22,906,676	$23,181,641	$23,181,641
TRANSFERS	$12,384,432	$13,911,842	$12,237,161	$17,292,947	$17,377,090
TRANSFERS - IT	–	–	–	$0	$0
USE OF MONEY & PROPERTY	$702,652	$1,227,606	$1,331,760	$1,179,480	$1,179,480
REVENUES TOTAL	**$43,891,850**	**$46,149,851**	**$45,972,053**	**$55,174,124**	**$55,353,267**
Total Starting Fund Balance	–	–	–	–	–
Expenses					
Expenses	–	$477,614	–	$0	$0
FIXED ASSETS	$591,058	$1,059,431	$376,778	$1,324,371	$1,324,371
OTHER CHARGES	$292,250	$326,060	$386,273	$550,072	$550,072
SALARIES & BENEFITS	$19,085,579	$25,637,032	$22,279,337	$29,265,007	$29,278,945
SERVICES & SUPPLIES	$8,275,925	$9,600,846	$9,868,631	$13,581,081	$14,262,432
TRANSFERS	$9,204,259	$15,730,103	$11,628,668	$16,048,028	$16,048,028
EXPENSES TOTAL	**$37,449,071**	**$52,831,086**	**$44,539,687**	**$60,768,559**	**$61,463,848**

DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
0001 - GENERAL					
Revenues	–	–	$504,529	$0	$0
CHARGES FOR SERVICES					
45006 - 5% SUPP. ADMIN. FEE	$46,422	$24,682	$32,692	$25,000	$25,000
45070 - AGRICULTURAL SERVICES	$27,577	$24,085	$23,801	$124,465	$124,465
45014 - ANIMAL ADOPTIONS	$600	$930	$750	$700	$700
45012 - ANIMAL BOARD	$8,016	$3,473	$4,301	$3,200	$3,200
45015 - ANIMAL DISPOSAL	$1,550	$1,212	$1,200	$1,000	$1,000
45013 - ANIMAL REDEMPTIONS	$2,615	$1,424	$1,900	$2,000	$2,000
45010 - ASSM-TAX COLLECTOR FEES	$34,195	$53,287	$44,031	$43,000	$43,000
45020 - AUDITING-ACCOUNTING FEES	$71,268	$52,520	$62,774	$54,300	$54,300
45351 - BOOKING FEE	$15,131	$22,571	$11,288	$0	$0
45078 - CAMPING FEES	$10,750	$13,325	$13,125	$16,350	$16,350
45173 - CARE & MAIN. JUVENILE	$324	$250	$250	$325	$325
45084 - CIVIL FEES	$528	$930	$1,822	$1,800	$1,800
45080 - CIVIL PROCESS SERVICES	$10,532	$9,835	$10,809	$11,000	$11,000
45123 - CO 10% BLG STNDRDS FEE	$114	$73	$60	$100	$100
45027 - COMPREHENSIVE COLL FEE	$24,298	$15,775	$11,576	$15,000	$15,000
45426 - COPIES-REPORTS OR PLANS	$1,991	$2,541	$1,727	$2,500	$2,500
45428 - COST PLAN REIM.	$1,854,938	$2,211,956	–	$7,070,820	$7,070,820
45100 - CRT FEES/CLERK/RECORDER	$23,903	$20,683	$21,821	$20,000	$20,000
45180 - EDUC. SVCS. / POST	$4,711	–	$36,662	$26,000	$26,000
45030 - ELECTION SERVICES	$35,733	$25,666	$1,716	$40,000	$40,000
45424 - ENGINEERING COPIES	$7,046	$7,550	$8,069	$7,000	$7,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
45060 - ENGINEERING SERVICES .	$28,038	$24,847	$33,928	$28,000	$28,000
45110 - ESTATE FEES	–	–	$10,197	$0	$0
45186 - FAIL TO APPR PC 853.7A	$115	$12	$143	$110	$110
45118 - FEE- ADD'L PAGE GC27361	$559	$10	–	$20,000	$20,000
45395 - FILING FEE	$70	$875	$1,575	$0	$0
45121 - FINGERPRINTING FEES	$10,400	$9,535	$7,660	$9,500	$9,500
45083 - GEN SVC CHARGES FOR SERVICES	$27,569	$36,212	$39,577	$35,300	$35,300
45131 - HLTH. B & D BASE	$10,904	$11,824	$12,695	$0	$0
45136 - HLTH. CHILDRENS TR FUND	$5	$3	$3	$0	$0
45133 - HLTH. H&S 10610 REGULAR	$480	$460	$518	$0	$0
45112 - HOUSNG & JBSTAX GC27388.1	$19,932	$20,143	$19,960	$20,000	$20,000
45340 - INDIGENT BURIAL	$384	$368	$392	$0	$0
45025 - INFORMATION ACCESS	$1,200	$2,600	$2,400	$2,200	$2,200
45002 - INTEREST INV. ADMIN. CHG.	$151,879	$271,579	$68,000	$135,000	$135,000
45120 - LAW ENFORCMT-CITY-COUNTY	$130,000	$130,000	$130,000	$150,000	$150,000
45040 - LEASE PAYMENT	$22,836	$21,538	$24,168	$20,000	$20,000
45050 - LEGAL FEES - P.D. & OTHER	$3,536	$7,072	$26,036	$0	$0
45190 - LIBRARY SERVICES	$6,779	$6,891	$7,914	$7,500	$7,500
45074 - MISC FEES	$93	$169	$269	$250	$250
45423 - MUSEUM COPIES	$570	$870	$920	$700	$700
45310 - MUSEUM FEE OR SERVICES	$5,060	$5,870	$5,955	$5,500	$5,500
45290 - OTHER-C. S. RECOUP 2 1/2%	$13,436	$11,392	$1,304	$12,000	$12,000
45200 - OTHR SVC OR SVC TO CRTS	$27,845	$19,648	$19,150	$23,000	$23,000
45308 - OUTSIDE SERVICE REIM.	$912	$879	$850	$1,000	$1,000
45230 - PARK & RECREATION FEES	$1,898	$3,769	$2,814	$3,500	$3,500
45770 - PASSPORT FEES	$10,535	$8,290	$9,487	$7,500	$7,500
45422 - PLANNING COPIES	–	$76	$4	$100	$100
45220 - PLANNING EIR REPORTS	–	$5,492	–	$0	$0
45427 - PROB.-DIVERSION	$2,369	$1,142	$1,380	$1,300	$1,300
45353 - PROB RPRT PREP FEE/FELONY	$1,164	–	$12	$0	$0
45720 - RECORDER MAP FEE	–	–	–	$200	$200
45130 - RECORDING FEES	$124,221	$129,621	$131,682	$110,000	$110,000
45138 - RESTITUTION	$350	–	–	$200	$200
45028 - RETURN CHECK FEES	$2,217	$800	$730	$700	$700
45160 - SANITATION SERVICES	$266,210	$251,794	$285,150	$240,000	$240,000
45338 - SB1818 DNA DATABASE	$79	$86	$93	$0	$0
45005 - SB 2557 COLLECTION CHARGE	$155,388	$155,521	$155,521	$155,900	$155,900
45390 - SMALL CLAIMS FEES	$46	$206	$92	$100	$100
45008 - SPEC. ASSMT.HANDLING CHG	$6,098	$5,998	$7,366	$7,000	$7,000
45350 - SUPERVISION FEE/PROB.	$20,104	$38,885	$19,442	$20,000	$20,000
45011 - TBID - TREAS 2% OF 2%	$4,179	$4,895	$4,605	$3,000	$3,000
45420 - TESTING FEES - D.A.-DUI	$2,814	$3,119	$1,845	$2,000	$2,000
45421 - TESTING FEES - PROB & SO	$2,974	$2,770	$1,981	$2,500	$2,500
45003 - TOT 3% COLLECTION FEE	$20,193	$104,501	$89,163	$55,000	$55,000
45007 - TREAS $20 DEL COST	$41,580	$64,300	$53,920	$49,000	$49,000
45091 - TREAS. COLLECTION FEES	$7,474	$2,899	$32,498	$7,000	$7,000
CHARGES FOR SERVICES TOTAL	**$3,314,737**	**$3,859,727**	**$1,501,772**	**$8,599,620**	**$8,599,620**
FINES & PENALTIES					
42011 - COURT COST ADMIN 16028	$897	$889	$692	$0	$0
42041 - OTHER FINES	$8	–	–	$0	$0
42070 - PROOF OF CORRECTION	$2,734	$2,624	$1,962	$0	$0
42043 - T.C.REALIGNMENT AB233	$157,909	$188,950	$140,034	$150,000	$150,000
42010 - VEHICLE CODE FINES	$955	$356	$147	$0	$0
FINES & PENALTIES TOTAL	**$162,503**	**$192,820**	**$142,834**	**$150,000**	**$150,000**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
LICENSES & PERMITS					
41000 - ANIMAL LICENSES	$9,120	$11,347	$10,759	$10,500	$10,500
41010 - BUSINESS LICENSES	$200	$200	$600	$200	$200
41020 - CONSTRUCTION PERMITS	$1,015,276	$707,168	$682,098	$622,000	$622,000
41050 - FRANCHISES	$104,697	$113,787	$128,818	$115,000	$115,000
41040 - OTHER LICENSES & PERMITS	$18,577	$16,793	$15,560	$19,000	$19,000
41030 - ZONING PERMITS	$39,135	$38,333	$35,498	$30,000	$30,000
LICENSES & PERMITS TOTAL	**$1,187,005**	**$887,627**	**$873,332**	**$796,700**	**$796,700**
OTHER REVENUE					
46257 - 4850 REIMBURSEMENT	$65,039	$199,490	$10,000	$5,000	$5,000
46116 - ABATEMENT-NON VEH	$1,235	$4,790	$7,155	$0	$0
46070 - CNTRB FR OTHR AGENCY	$296,387	$169,537	$66,611	$287,030	$307,030
46070P - CONTRI OTHR AGENCY PRIOR	$1,532	–	–	$0	$0
46016 - CREDIT CARD/OTHER REBATE	$6,715	$6,983	$8,594	$3,000	$3,000
46239 - DONATIONS	$86,752	$66,382	$65,553	$60,050	$60,050
46194 - Juvenile Dependency Fee	–	–	–	$100,800	$100,800
46230 - LIBRARY DONATIONS	$1,965	$2,981	$2,699	$3,000	$3,000
46231 - LOST BOOKS	$669	-$7	$348	$350	$350
46607 - OTHER MISCELLANEOUS	$60,027	$54,886	$17,424	$187,543	$187,543
46060 - OTHER-MISCELLANEOUS	$49,312	$378,688	–	$0	$0
46030 - PROB / RESTIT COLLECT FEE	$1,617	$43	$63	$1,000	$1,000
46253 - REIMB - CO DISASTR RESPONS	$10,604	–	$103,658	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$49,944	$62,536	$49,603	$65,350	$65,350
46059 - SAFETY INCENTIVE	–	–	–	$60,000	$60,000
46082 - SALE OF SURPLUS PROP	$2,197	$2,359	$118,686	$4,000	$4,000
46170 - SHERF / RESERV CONTRACT	–	$648	$814	$0	$0
46055 - UNCLAIMED FUNDS	–	$828	–	$0	$0
OTHER REVENUE TOTAL	**$633,996**	**$950,144**	**$451,210**	**$777,123**	**$797,123**
STATE & FEDERAL AID					
44331P - CALEMA VWO	$25,674	$182,481	$60,740	$114,969	$114,969
44231 - CFP--COURTS REIMB	$10,307	$10,307	$3,436	$10,000	$10,000
44156 - CUPA GRANT	$60,000	$60,000	$60,000	$60,000	$60,000
44419 - FAMILIES 1ST COVID	$4,855	$0	–	$0	$0
44440 - FEDERAL-IN LIEU TAXES	$819,645	$733,808	$764,965	$750,000	$750,000
44408 - FEDERAL STIMULUS (ARRA)	$153,441	–	–	$0	$0
44500 - FEDL-LAW ENFORCEMENT	$8,505	$17,442	$15,368	$35,000	$35,000
44413 - FED TITLE IV-E PROB.	$5,490	$9,171	$10,441	$10,000	$10,000
44180P - STATE AID FOR AG	$0	$16,740	$634	$1,200	$1,200
44180 - STATE-AID FOR AGRICULTURE	$327,473	$329,279	$391,271	$370,000	$370,000
44220 - STATE-AID VETERANS AFFAIR	$58,594	$2,929	$24,811	$57,444	$57,444
44220P - STATE-AID VETERANS AFFAIR	$795	$46,648	$25,418	$0	$0
44375 - STATE-CALOES HAZ MIT	–	–	$65,913	$0	$0
44380 - STATE- EMPG/OES	–	–	–	$128,000	$128,000
44027 - STATE GRANT	$109,105	–	–	$0	$75,000
44230 - STATE-HOMEOWNERS PROP.TAX	$60,996	$59,773	$58,094	$60,000	$60,000
44154 - STATE-LEA GRANT	$18,918	$15,479	$17,199	$17,199	$17,199
44292 - STATE - LITERACY GRANT	–	$28,500	$25,000	$35,000	$35,000
44331 - STATE-OCJP VICTIM WIT.VW	$272,152	$210,246	$81,788	$182,798	$182,798
44034 - STATE-OHV TRAIL GRANT	$454,817	$668,444	$325,049	$670,000	$670,000
44290P - STATE OTHER	$436,046	$8,337	–	$0	$0
44290 - STATE-OTHER	$23,573	$408,660	$4,976	$34,000	$34,000
44070 - STATE-REBATE RESTIT.FINE	$2,085	$3,146	$1,093	$2,000	$2,000
44010 - STATE - SB90 MANDATES	$10,786	$94,182	$22,781	$0	$0
44225 - STATE-SMIP/EDUCATION	$214	$112	$90	$100	$100

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
44281 - STATE-STC JAIL TRAINING	$17,064	$14,434	$14,022	$21,422	$21,422
44213 - STATE - TITLE III (AAA)	$373,731	$589,459	$694,904	$536,081	$536,081
44212 - STATE - USDA FUNDS (AAA)	$16,877	$11,358	$46,028	$21,000	$21,000
44671 - STATE- VEH ABATE	$6,991	$26,842	$34,011	$26,400	$26,400
44044 - STATE-VEH LIC FEES	$16,955	$20,450	$26,141	$20,000	$20,000
44393 - ST- SLESF & JUVNL JST	$8,637	$9,976	$10,406	$8,000	$8,000
44042 - ST VEH THEFT SEC 9250.14	$27,734	$27,935	$34,354	$26,000	$26,000
STATE & FEDERAL AID TOTAL	**$3,331,462**	**$3,606,137**	**$2,818,933**	**$3,196,613**	**$3,271,613**
TAX REVENUE					
40080 - AIRCRAFT TAX	$16,202	$16,457	$31,150	$15,000	$15,000
40170 - CDC PILT	$26,246	$7,153	$7,360	$7,000	$7,000
40010 - CURRENT SECURED TAXES	$10,910,023	$11,384,680	$12,350,297	$11,700,000	$11,700,000
40020 - CURRENT UNSECURED TAXES	$267,669	$323,668	$287,651	$260,000	$260,000
40100 - DOCUMENTARY STAMP TAX	$299,016	$292,330	$307,112	$250,000	$250,000
40090 - HOTEL TAX	$2,096,417	$2,383,988	$2,379,444	$2,000,000	$2,000,000
40050 - PENALTIES	$314,832	$319,769	$277,778	$225,000	$225,000
40040 - PRIOR UNSECURED TAXES	$5,935	$4,576	$10,347	$4,000	$4,000
40061 - SALES TAX 1/2% PUB SAFETY	$1,874,620	$1,495,577	$1,936,572	$1,950,641	$1,950,641
40130 - SUPPLEMENTAL TAXES	$218,662	$204,237	$176,227	$150,000	$150,000
40051 - TEETER PENALTIES	-$104	–	–	$0	$0
40070 - TIMBER YIELD TAX	$168,025	$113,743	$130,045	$120,000	$120,000
40060 - USE TAX	$3,122,526	$3,317,314	$3,360,790	$3,100,000	$3,100,000
40064 - VLF SWAP IN-LIEU	$2,854,993	$3,043,182	$3,463,018	$3,400,000	$3,400,000
TAX REVENUE TOTAL	**$22,175,063**	**$22,906,676**	**$24,717,791**	**$23,181,641**	**$23,181,641**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$9,095,518	$10,557,153	$12,140,884	$14,144,783	$14,144,783
480000 - TRANSFER	$124,653	$156,593	$14,619	$20,000	$20,000
48000 - TRANSFER-IN	$1,315,301	$914,826	$479,811	$2,293,422	$2,377,565
48001 - TRANSFER-IN1	$78,236	$63,398	$62,410	$63,506	$63,506
48002 - TRANSFER-IN2	$63,178	$62,102	$81,278	$230,350	$230,350
48003 - TRANSFER-IN3	$153,546	$194,533	$257,942	$469,554	$469,554
48004 - TRANSFER-IN4	$142,812	$10,350	–	$71,188	$71,188
48006 - TRANSFER-IN6	–	–	$5,114	$0	$0
48021 - TRF IN - ARPA FUNDS	$1,241,950	–	–	$0	$0
48079 - TRN-CCPIF AB109	$169,239	$278,207	$91,525	$0	$0
48005 - TRANSFER-IN5	–	–	$778,259	$144	$144
TRANSFERS TOTAL	**$12,384,432**	**$12,237,161**	**$13,911,842**	**$17,292,947**	**$17,377,090**
USE OF MONEY & PROPERTY					
43015 - INTEREST A&D	$16,917	$21,497	$13,761	$14,000	$14,000
43018 - INTEREST - DA	$27,471	$64,636	$58,695	$62,400	$62,400
43011 - INTEREST HEALTH	-$2,298	$4,217	$38,945	$500	$500
43016 - INTEREST INCOME	$15	$8	$2,842	$0	$0
43000 - INTEREST INCOME LEASE	–	-$809	–	$0	$0
43010 - INTEREST-INVESTED FUNDS	$651,367	$866,883	$909,886	$900,350	$900,350
43019 - INTEREST -SEN NUTRI	-$11,946	-$26,636	-$24,613	$970	$970
43014 - INTEREST - SEN TRANS	-$695	-$5,169	-$6,494	$260	$260
43017 - INTEREST -SHERIFF	$92,665	$90,116	$130,227	$108,500	$108,500
43012 - INTEREST SOCIAL SERVICES	-$288,430	$103,941	$77,148	$60,000	$60,000
43021 - RENTS & CONC.-CHESTER	$4,715	$4,679	$3,825	$4,000	$4,000
43026 - RENTS & CONC.-COURTHOUSE	$14,358	$12,499	$12,759	$17,500	$17,500
43020 - RENTS & CONCESSIONS	$6,538	$5,585	$5,345	$5,500	$5,500
43022 - RENTS & CONC.-GREENVILLE	$28,850	–	–	$0	$0
43023 - RENTS & CONC.-PORTOLA	$3,555	$2,455	$2,560	$2,500	$2,500
43024 - RENTS & CONC.-QUINCY	$3,975	$3,885	$2,720	$3,000	$3,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
43998 - UNREALZED GAINS/LOSSES	$155,596	$183,973	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$702,652**	**$1,331,760**	**$1,227,606**	**$1,179,480**	**$1,179,480**
0001 - GENERAL TOTAL	**$43,891,850**	**$45,972,053**	**$46,149,851**	**$55,174,124**	**$55,353,267**
REVENUES TOTAL	**$43,891,850**	**$45,972,053**	**$46,149,851**	**$55,174,124**	**$55,353,267**
Expenses					
0001 - GENERAL					
Expenses	–	–	$477,614	$0	$0
FIXED ASSETS					
540111 - CAPITAL IMPROVEMENT	–	–	–	$325,000	$325,000
540110 - CAPITAL IMPROVEMENTS	$93,725	$224,048	$553,446	$676,000	$676,000
549500 - COMPUTER HARDWARE	–	$2,346	$2,981	$3,000	$3,000
540450 - ELECTION EQUIPMENT	–	$1,541	$9,445	$121,371	$121,371
542600 - EQUIPMENT	$19,115	$10,734	$74,302	$0	$0
544630 - EQUIPMENT REPLACEMENT	–	–	$35,068	$0	$0
544923 - REMODEL	–	–	–	$7,000	$7,000
540412 - SOFTWARE	–	$15,215	$39,940	$72,000	$72,000
541980 - TRUCK	$43,216	$51,489	–	$0	$0
541500 - VEHICLE	$435,001	–	$344,248	$60,000	$60,000
541501 - VEHICLE 4X4	–	$71,406	–	$60,000	$60,000
FIXED ASSETS TOTAL	**$591,058**	**$376,778**	**$1,059,431**	**$1,324,371**	**$1,324,371**
OTHER CHARGES					
531100 - CONTRIB CFP PYMNTS	$44,591	$55,739	$44,591	$44,591	$44,591
535520 - CONTRIB-CNTRL PRK&REC	$6,500	$6,500	$6,500	$6,500	$6,500
533120 - CONTRIB LAFCO	$49,464	$67,347	$50,021	$50,021	$50,021
533800 - CONTRIB LAW LIBRARY	$8,400	$9,240	$9,240	$9,240	$9,240
533600 - CONTRIB MEDICAL SVC	$27,964	$27,964	$55,928	$27,964	$27,964
532000 - CONTRIB TO OTHER AGENCY	–	–	$4,046	$9,396	$9,396
534360 - CONTRIB TO SENIOR TRANS	–	$48,513	–	$234,789	$234,789
534950 - CONTRIB TRIAL COURTS	$154,384	$154,384	$154,384	$154,384	$154,384
533161 - ECON DEV & TOURISM	$189	$200	$382	$6,500	$6,500
530140 - EMERGENT COSTS-CLIENT SVC	$758	$461	$968	$6,687	$6,687
530440 - SUPPORT -PROB	–	$15,925	–	$0	$0
OTHER CHARGES TOTAL	**$292,250**	**$386,273**	**$326,060**	**$550,072**	**$550,072**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$805	$665	$770	$3,075	$3,075
51121 - BOOT ALLOWANCE	$2,550	$2,550	$2,700	$3,900	$3,900
51120 - CELL PHONE ALLOW	$51,164	$58,434	$52,243	$52,629	$52,629
51125 - CLOTHING ALLOWANCE	$36,950	$42,975	$48,675	$60,300	$60,300
51110 - COMPENSATION INSURANCE	$678,344	$586,890	$804,022	$765,500	$765,500
51100 - FICA/MEDICARE OASDI	$778,067	$869,265	$926,988	$1,078,922	$1,075,426
51090 - GROUP INSURANCE	$2,132,485	$2,056,721	$2,911,502	$3,764,288	$3,770,381
51040 - HOLIDAY PAY	$21,516	$27,886	$32,804	$42,500	$42,500
51150 - LIFE INSURANCE	$9,108	$9,038	$8,355	$13,218	$13,049
51081 - OPEB LIABILITY	$482,684	$487,730	$482,658	$559,842	$559,842
51020 - OTHER WAGES	$420,643	$606,472	$519,338	$879,204	$887,640
51060 - OVERTIME PAY	$506,737	$599,237	$799,686	$781,000	$841,000
51000 - REGULAR WAGES	$11,281,637	$12,244,610	$13,123,943	$15,841,152	$15,787,013
51080 - RETIREMENT	$2,643,772	$4,656,434	$5,896,989	$5,394,777	$5,391,990
51070 - UNEMPLOYMENT INSURANCE	$39,117	$30,431	$26,360	$24,700	$24,700
SALARIES & BENEFITS TOTAL	**$19,085,579**	**$22,279,337**	**$25,637,032**	**$29,265,007**	**$29,278,945**
SERVICES & SUPPLIES					
524303 - ABTE SM TOOLS/INSTRMNTS	–	$540	–	$15,000	$15,000
520000 - AGRICULTURE	$8,852	$8,884	$19,352	$26,000	$26,000
524900 - AMMUNITION/TACTICAL SUPP	$12,458	$8,000	$10,417	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
524033 - ANIMAL FOOD/LITTER	$1,940	$2,452	$1,071	$2,800	$2,800
524405 - ANIMAL -SPECIAL DEPT EXP	$2,557	$2,695	$1,183	$3,000	$13,000
521400 - ANNEX INS REPAIRS	$19,026	–	–	$0	$0
520411 - ANN SOFTWARE FEE/MAINT	$672,252	$487,700	$593,874	$533,182	$533,182
523710 - ANNUAL PUB/REF MANUALS	$13,958	$13,327	$16,355	$20,338	$20,338
524440 - AWARDS	$2,114	$2,426	$1,692	$400	$400
521100 - BADGES	$73	–	$57	$100	$100
524705 - BANK FEES/COSTS	$27,598	$22,341	$12,050	$40,000	$40,000
521103 - BATTERIES	$470	$75	–	$500	$500
521310 - BIOMASS OPERATION	$25,917	$45,329	$21,951	$30,000	$30,000
524510 - BOOK(S) - SP DEPT EXP	$36,369	$37,505	$46,275	$30,772	$30,772
524515 - BOOKS ZIP	$14,644	$19,818	$17,588	$15,200	$15,200
521260 - CAMERA/CAMERA ACCESSORY	–	–	–	$4,300	$4,300
520202 - CELL PHONE SERVICE	$3,155	$2,568	$7,426	$21,670	$21,670
524642 - CERTIFICATION/LICENSES	$325	$210	$470	$3,210	$3,210
524312 - CHAIRS/SEATING OFC FURN.	–	–	$4,293	$5,000	$5,000
520402 - CLEANING SUPPLIES	$15,343	$19,465	$17,602	$25,400	$25,400
520100 - CLOTHING-EMPLOYEE	$1,202	$2,375	$1,621	$1,460	$1,460
520700 - CLOTHING & SUPPL INMATE	$3,750	$4,865	$6,967	$7,000	$7,000
521250 - COMMUNICATION EQUIP	$690	$693	$328	$2,000	$2,000
520912 - COMMUNICATION EQUIP MAINT	$485	–	$1,275	$2,000	$2,000
520200 - COMMUNICATIONS	$3,583	$3,480	$4,281	$8,006	$8,006
529500 - COMPUTER	$6,541	$15,238	$44,427	$22,576	$23,927
529851 - COMPUTER HARDWARE/SUPPL	$52,376	$61,744	$145,824	$132,137	$132,137
525700 - CONFLICT COUNSEL	$6,083	$15,020	$14,925	$10,000	$10,000
525900 - CONSERVATOR COUNSEL	$13,800	$12,190	$24,000	$34,000	$34,000
526900 - CONTRACTS	$329,244	$330,430	$354,023	$380,000	$380,000
520903 - COOL/HEAT MAINT CONTRCT	–	$553	$4,257	$8,000	$8,000
520230 - COPY CHARGES	$1,443	$1,853	$1,777	$2,000	$2,000
520250 - COPY MACHINE LEASE	$43,090	$45,828	$49,082	$85,745	$85,745
524438 - CORONER EXPENSES	$66,608	$44,479	$52,527	$70,000	$70,000
521908 - COURT REPORTER SVC	$48	–	$32	$1,000	$1,000
520419 - COVID PPE & CLEANING COST	$1,457	$107	$61	$110	$110
520404 - CUSTODIAL SERVICE	$234,261	$267,970	$277,300	$280,087	$280,087
524803 - DRUG TESTING	$6,178	$9,943	$8,494	$8,000	$8,000
524804 - DRUG TESTING SUPPLIES	$1,114	$4,144	$2,598	$4,000	$4,000
521930 - DUI PROFESSIONAL SVC	$4,130	$3,640	$3,266	$6,000	$6,000
524007 - ELECTION COSTS-OTHER	$1,415	-$7,192	-$10,800	$8,000	$8,000
527802 - ELECTRIC CHARGES	$496,832	$606,487	$719,546	$767,400	$767,400
520906 - ELEVATOR MAINT CONTRCT	$19,490	$23,340	$22,415	$27,000	$27,000
520221 - ENVELOPES	$11,491	$3,655	$3,563	$15,000	$15,000
524226 - ENVRNMNTL INSPECTION	$945	$945	$1,890	$1,000	$1,000
520907 - EQUIP. MAINT.CONTRACT	$1,227	$2,382	$2,451	$3,600	$3,600
520900 - EQUIPMENT MAINTENANCE	$10,493	$6,749	$11,034	$147,500	$147,500
523800 - EQUIP RENT/LEASE	$3,000	$3,000	$3,000	$0	$0
526500 - EVALUATIONS	$3,400	$10,600	$21,450	$10,000	$10,000
524461 - FAMILY SVC COUNSEL	$2,680	$4,050	$2,190	$5,000	$5,000
529921 - FINGER PRINTING	$96	–	$79	$150	$150
521302 - FIRE EXTINGUISHER SVC	$2,634	$3,437	$3,410	$4,900	$4,900
521750 - FITNESS & WELNESS	$23	$1,500	$1,448	$1,500	$1,500
520227 - FOLDERS/FILES/BINDERS	$222	$213	$838	$1,000	$1,000
520300 - FOOD	$281,147	$274,940	$284,124	$275,000	$275,000
520303 - FOOD - INMATE	$99,324	$81,057	$67,036	$90,000	$90,000
521102 - FUEL - VEHICLE	$78,780	$82,785	$83,101	$81,800	$81,800

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520905 - GENERATOR MAIN CONTRCT	$11,689	$15,643	$15,513	$20,000	$20,000
520800 - GRAND JURY	$12,469	$13,662	$21,323	$17,000	$17,000
521307 - HEATING/COOLING SYS SVC	$5,000	$5,000	$13,187	$7,500	$7,500
527804 - HEATING FUEL/OIL	$91,434	$85,916	$63,899	$80,500	$80,500
520400 - HOUSEHOLD EXPENSE	$99,777	$85,204	$101,177	$102,235	$102,235
527750 - IN CNTY HOSTING	$186	$616	$690	$1,350	$1,350
527550 - IN COUNTY HOSTING	$676	$608	$98	$500	$500
520500 - INSURANCE	–	$384	$625	$500	$500
520204 - INTERNET SEARCH ENGINE	$28,119	$25,598	$27,866	$33,600	$33,600
520203 - INTERNET SERVICE	$59,104	$52,619	$62,191	$78,992	$78,992
526100 - INVESTIGATIONS	$2,316	$9,815	$7,391	$13,000	$13,000
525800 - JUVENILE COUNSEL	–	–	–	$4,000	$4,000
520850 - LAB/MED/FIELD EQUIP	$546	$1,121	$772	$1,000	$1,000
525119 - LIABILITY SELF-FUND INSURANCE	$751,258	$1,039,412	$1,260,166	$1,053,860	$1,053,860
521870 - LIBRARY PROCESSING MATRL	$3,981	$4,764	$3,846	$4,870	$4,870
521901 - LITIGATION	$63,896	$330,371	$235,912	$200,000	$200,000
524600 - LITIGATION COSTS	$45	–	–	$2,000	$2,000
520213 - MAILERS/COSTS COLLECTIONS	$1,180	$2,688	$1,252	$2,500	$2,500
521300 - MAINT.-BLDG. & GROUNDS	$132,305	$138,339	$154,284	$201,800	$201,800
521811 - MARKETING	$4,752	$2,582	$1,811	$11,500	$11,500
521980 - MEDICAL SERVICE - PROF SV	$65,513	$124,641	$138,915	$153,182	$153,182
521500 - MEDICAL SUPPLIES	$193	$4,554	$5,727	$7,500	$7,500
521600 - MEMBERSHIPS/ANNUAL DUES	$59,868	$67,296	$79,064	$104,534	$104,534
523600 - MICROFILMING	–	–	$27	$500	$500
521700 - MISC EXPENSES	–	–	$265	$0	$0
526370 - MUSEUM DISPLAY SUPPLIES	–	$532	$28	$1,000	$1,000
523703 - NEWSPAPER ADS	–	$258	$963	$1,000	$1,000
522200 - NON-CO EMP PER-DIEM	$5,200	$3,300	$3,500	$12,000	$12,000
527380 - NON EMPLOYEE TRAVEL	$3,113	$1,352	$2,104	$6,000	$6,000
520901 - OFFICE EQUIP MAINTENANCE	$929	$1,477	$689	$3,600	$3,600
521800 - OFFICE EXPENSE	$124,609	$76,268	$77,163	$111,632	$111,632
521230 - OFFICE FURNITURE/EQUIP	$9,411	$22,848	$6,621	$14,235	$14,235
521801 - Office Water	–	$858	$5,594	$10,060	$10,060
521334 - OHV TRAIL GRANT	$528,402	$627,960	$350,216	$0	$670,000
525250 - OUTREACH & OTHER PROG EXP	$2,185	$1,615	$823	$13,200	$13,200
525000 - OVERHEAD	$6,365	$11,701	–	$3,604,146	$3,604,146
520220 - PAPER/PAPER SUPPLIES	$6,674	$8,107	$8,666	$18,229	$18,229
524520 - PERMIT REFUNDS	$3,247	$6,219	$6,155	$7,500	$7,500
521504 - PERSCRPTNS/PHARMACEUTICL	$35,693	$26,242	$18,192	$35,000	$35,000
520406 - PEST CONTROL	$2,027	$3,331	$5,181	$4,700	$4,700
520201 - PHONE - LAND LINE (S)	$49,319	$54,551	$55,776	$71,066	$71,066
520225 - PO BOX RENT/ANNUAL FEES	$212	$152	$154	$1,300	$1,300
520290 - POSTAGE MACHINE RENT/LEAS	$2,735	$3,205	$2,426	$3,810	$3,810
520210 - POSTAGE/SHIP, MAIL COST	$47,410	$78,122	$114,592	$131,820	$131,820
521107 - PRE-EMPLOYMENT COSTS	$7,593	$6,111	$11,458	$11,850	$11,850
520261 - PRE-PRINTED FORMS	–	$351	–	$500	$500
520234 - PRINTER SUPPLIES	–	–	–	$550	$550
520233 - PRINTING SVC/CHRGS	$60,111	$61,926	$46,981	$81,750	$81,750
527410 - CLIENT SERVICE EXP	$19,709	$3,491	–	$0	$0
521900 - PROFESSIONAL SVC	$2,201,587	$2,739,032	$1,803,373	$2,370,192	$2,370,192
521902 - PROFESSIONAL SVC - GRANT	$33,456	$72,802	$63,069	$26,846	$26,846
523712 - PROGRAM SUBSCRIPTIONS	$13,859	$14,555	$33,706	$30,096	$30,096
527803 - PROPANE/OTHR HEATING FUEL	$124,392	$101,982	$130,073	$166,100	$166,100
522600 - PROPERTY INSURANCE	$180,048	$508,182	$686,932	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
523700 - PUBLICATIONS-LEGAL NOTICE	$2,904	$310	$4,848	$11,300	$11,300
523702 - PUB - RECRUITMENT ADS	$1,314	$3,388	$1,780	$9,500	$9,500
523804 - RADIO EQUIP RENT/LEASE	$23,052	$32,799	$41,150	$46,377	$46,377
523670 - REF MANUAL/LAW,CODE BOOKS	$3,831	$3,893	$4,151	$6,050	$6,050
520407 - REFUSE DISPOSAL	$57,471	$60,365	$66,764	$78,001	$78,001
524000 - RENT - OFFICE/SPACE	–	$3,400	$460	$15,000	$15,000
524200 - RENTS/LEASES STRUCTURES	$25,800	$71,806	$43,384	$24,000	$24,000
520940 - SAFETY EQUIPMENT/EXPENSES	$8,464	$6,311	$6,367	$14,600	$14,600
521986 - SECURITY	$14,204	$15,276	$19,860	$19,762	$19,762
521903 - SECURITY SYSTEM SVC	$8,340	$8,014	$10,082	$14,780	$14,780
520104 - SHIRTS/T'S/SWEATS	$500	$437	$394	$500	$500
527040 - SMALL CLAIM ADVSR COSTS	–	–	–	$500	$500
524300 - SMALL TOOLS/INSTRUMENTS	$2,410	$5,067	$4,640	$7,700	$7,700
520410 - SOFTWARE LICENSE	$9,060	$10,053	$5,091	$24,112	$24,112
524400 - SPECIAL DEPARTMENT EXPENSE	$42,123	$59,115	$184,196	$67,188	$67,188
521505 - SPECIAL RX	$615	$366	$412	$5,867	$5,867
524207 - STORAGE SPACE RENT	$72	$1,423	$432	$8,200	$8,200
523711 - SUBSCRIPTIONS	–	–	–	$1,500	$1,500
520214 - TAX BILL COSTS	$6,175	$15,942	$14,802	$17,000	$17,000
524870 - TEST -EMPLEE MED/IMMUN	$3,433	$3,290	$1,398	$3,700	$3,700
528400 - CONTINGENCIES	–	$40,000	$34,504	$250,000	$250,000
520226 - TONER/COPY MACH SUPPL	$942	$108	–	$600	$600
521240 - TOOLS & EQUIPMENT	$1,169	$590	$11,887	$48,900	$48,900
527000 - TRAINING	$5,815	$11,787	$9,642	$31,500	$31,500
527001 - TRAINING PUT ON BY CNTY	–	–	–	$1,000	$1,000
527400 - TRAVEL- IN COUNTY	$81,347	$69,971	$65,497	$96,700	$96,700
527500 - TRAVEL- OUT OF COUNTY	$132,887	$141,458	$190,185	$259,883	$259,883
521906 - TYLER TRAINING	–	$14,020	–	$78,380	$78,380
520108 - UNIFORMS	–	–	$239	$600	$600
527800 - UTILITIES	$127,778	$0	–	$0	$0
521911 - VEH ABATE-PROF SVC	$3,000	$7,100	$8,000	$22,265	$22,265
520902 - VEHICLE MAINTENANCE	$68,281	$81,140	$80,141	$110,550	$110,550
521970 - VET SERVICE	$2,435	$9,903	$7,036	$7,500	$7,500
520243 - WARRANTS	$4,309	$2,540	$5,238	$5,000	$5,000
527807 - WATER/SEWER CHARGES	$123,928	$137,898	$156,090	$162,818	$162,818
521000 - WITNESS FEES/COSTS	–	$1,861	$170	$2,500	$2,500
524307 - YARD/LAWN EQUIP MAINT	$2,432	$2,800	$3,484	$3,800	$3,800
524306 - YARD/LAWN MINOR EQUIP	$2,914	$3,000	$2,592	$3,000	$3,000
SERVICES & SUPPLIES TOTAL	**$8,275,925**	**$9,868,631**	**$9,600,846**	**$13,581,081**	**$14,262,432**
TRANSFERS					
570000 - TRANSFERS IN/OUT--IT	–	–	$255	$0	$0
583500 - CONTRIB TRANS AIR POLL CN	$22,000	$11,000	$10,820	$11,150	$11,150
584980 - CONTRIB TRANS BEH HLTH	–	–	$7,672	$7,672	$7,672
583180 - CONTRIB TRANS DEBT SVC	–	$966,197	$2,283,125	$1,776,532	$1,776,532
585150 - CONTRIB TRANS DIST ATTRNY	$1,864,591	$1,885,774	$2,127,829	$2,343,234	$2,343,234
583524 - CONTRIB TRANS FLOOD CNTRL	–	–	–	$15,600	$15,600
585161 - CONTRIB TRANS JAIL	$2,751,456	$3,295,799	$3,148,334	$4,055,055	$4,055,055
585010 - CONTRIB TRANS PUB HLTH	$66,296	$66,295	$66,295	$66,295	$66,295
585370 - CONTRIB TRANS SENIOR NUTR	–	$234,120	$421,141	$1,300,169	$1,300,169
585160 - CONTRIB TRANS SHERIFF	$4,479,471	$5,141,460	$6,443,580	$6,446,325	$6,446,325
580000 - TRANSFER	$13,834	$16,737	$21,066	$18,100	$18,100
58000 - TRANSFER-OUT	$5,997	$10,928	$1,199,714	$7,896	$7,896
58001 - TRANSFER-OUT1	$615	$359	$273	$0	$0
TRANSFERS TOTAL	**$9,204,259**	**$11,628,668**	**$15,730,103**	**$16,048,028**	**$16,048,028**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
0001 - GENERAL TOTAL	$37,449,071	$44,539,687	$52,831,086	$60,768,559	$61,463,848
EXPENSES TOTAL	$37,449,071	$44,539,687	$52,831,086	$60,768,559	$61,463,848

INTERNAL SERVICE FUNDS

FUND DESCRIPTIONS

- 0154 Unemployment Insurance Reserve

This fund is primarily used to provide temporary financial assistance to workers who have lost their jobs through no fault of their own, while they search for new employment. The reserve is primarily funded through payroll taxes levied on employers. The Unemployment Insurance Reserve fund is a critical component of the social safety net, providing essential support to unemployed workers and contributing to economic stability during periods of job loss.

- 0156 Workers Compensation & Liability Insurance

This fund is primarily used to provide medical benefits, wage replacement, and rehabilitation services to employees who suffer work-related injuries or illnesses. The Workers Compensation & Liability Insurance fund is essential to protecting pubic entities and their employees from financial losses and ensuring that injured workers receive the benefit and care they need.

- 0159 Other Post-Employment Benefits (OPEB) Pension Internal Service Fund

This fund is used to manage and pay for benefits other than pensions that are provided to retired employees. These benefits include healthcare, dental, vision, and life insurance. Contributions are made by the government employer and, in some cases, by employees during their working years. The fund is invested to grow and cover future liabilities.

REVENUE VS. EXPENDITURES

Updated On 22 Sep, 2025

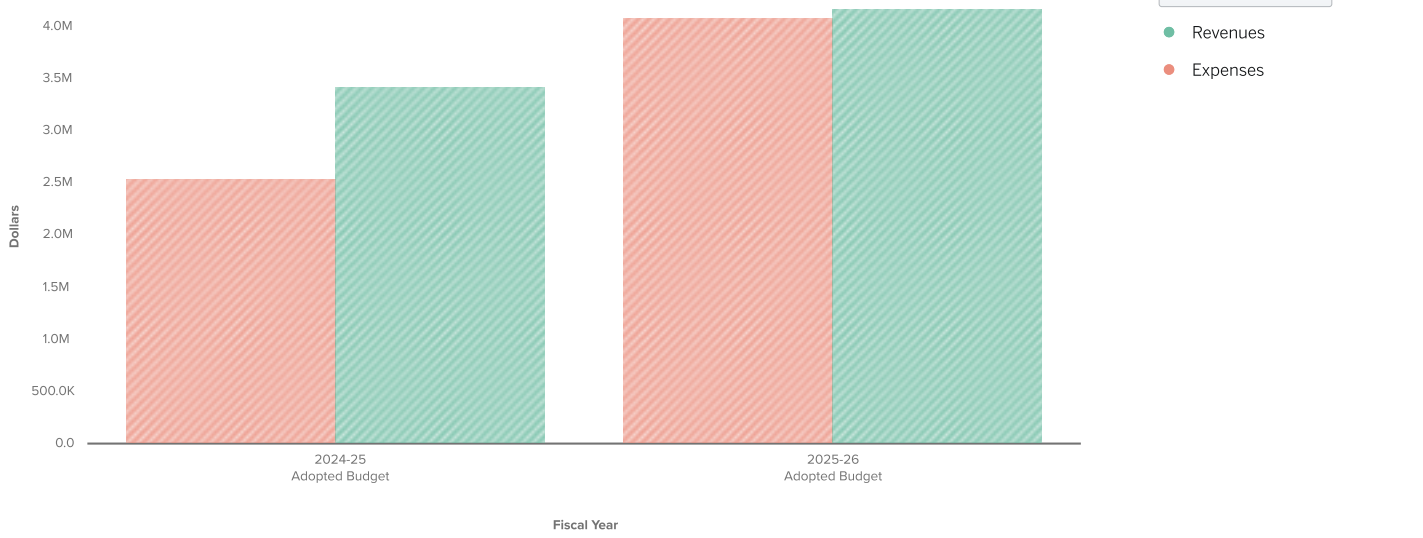
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Types

Internal Service Funds Placeholder New item Placeholder

Visualization



FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026
Revenues					
OTHER REVENUE	$3,387,574	$3,945,775	$3,457,734	$4,147,012	$4,147,012
TRANSFERS	–	–	–	$0	$0
USE OF MONEY & PROPERTY	$47,145	$38,285	$119,644	$20,221	$20,221
REVENUES TOTAL	**$3,434,719**	**$3,984,060**	**$3,577,378**	**$4,167,233**	**$4,167,233**
Total Starting Fund Balance	–	–	–	–	–
Expenses					
SALARIES & BENEFITS	–	$171,579	$180,017	$284,495	$284,495
SERVICES & SUPPLIES	$2,315,876	$4,242,174	$1,962,658	$3,798,707	$3,798,707
TRANSFERS	–	–	–	$0	$0
EXPENSES TOTAL	**$2,315,876**	**$4,413,753**	**$2,142,676**	**$4,083,202**	**$4,083,202**

DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
Revenues					
0159 - OPEB PENSION ISF					
OTHER REVENUE					
46009 - OPEB REIMB FR DEPT	$965,055	$979,969	$979,969	$1,137,980	–
OTHER REVENUE TOTAL	**$965,055**	**$979,969**	**$979,969**	**$1,137,980**	**–**
USE OF MONEY & PROPERTY					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
43010 - INTEREST-INVESTED FUNDS	$37,405	$88,083	$1,909	$7,221	–
43998 - UNREALZED GAINS/LOSSES	$11,636	$8,781	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$49,041**	**$96,864**	**$1,909**	**$7,221**	**–**
0159 - OPEB PENSION ISF TOTAL	**$1,014,096**	**$1,076,833**	**$981,878**	**$1,145,201**	**–**
0154 - UNEMPLOYMENT INS.RESERVE					
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	$110,000	$90,000	$80,000	$80,034	–
OTHER REVENUE TOTAL	**$110,000**	**$90,000**	**$80,000**	**$80,034**	**–**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$7,893	$12,084	$13,010	$13,000	–
43998 - UNREALZED GAINS/LOSSES	$3,020	$3,007	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$10,912**	**$15,091**	**$13,010**	**$13,000**	**–**
0154 - UNEMPLOYMENT INS.RESERVE TOTAL	**$120,912**	**$105,091**	**$93,010**	**$93,034**	**–**
0156 - W/C & LIAB INSURANCE					
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	$2,312,519	$2,387,765	$2,885,806	$2,928,998	–
OTHER REVENUE TOTAL	**$2,312,519**	**$2,387,765**	**$2,885,806**	**$2,928,998**	**–**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-$14,387	$5,448	$23,366	$0	–
43998 - UNREALZED GAINS/LOSSES	$1,580	$2,242	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**-$12,808**	**$7,690**	**$23,366**	**$0**	**–**
0156 - W/C & LIAB INSURANCE TOTAL	**$2,299,711**	**$2,395,455**	**$2,909,172**	**$2,928,998**	**–**
REVENUES TOTAL	**$3,434,719**	**$3,577,378**	**$3,984,060**	**$4,167,233**	**–**
Expenses					
0159 - OPEB PENSION ISF					
SALARIES & BENEFITS					
51090 - GROUP INSURANCE	–	$180,017	$171,579	$284,495	–
SALARIES & BENEFITS TOTAL	**–**	**$180,017**	**$171,579**	**$284,495**	**–**
SERVICES & SUPPLIES					
520559 - OPEB PARS CONTRIBUTIONS	–	–	$1,959,261	$853,485	–
525000 - OVERHEAD	–	–	–	$7,221	–
SERVICES & SUPPLIES TOTAL	**–**	**–**	**$1,959,261**	**$860,706**	**–**
0159 - OPEB PENSION ISF TOTAL	**–**	**$180,017**	**$2,130,840**	**$1,145,201**	**–**
0154 - UNEMPLOYMENT INS.RESERVE					
SERVICES & SUPPLIES					
520540 - ADMIN FEES	$321	$401	$321	$500	–
520530 - CLAIMS	$120,582	$49,312	$61,155	$65,000	–
525000 - OVERHEAD	$949	$375	–	$1,309	–
SERVICES & SUPPLIES TOTAL	**$121,852**	**$50,088**	**$61,475**	**$66,809**	**–**
0154 - UNEMPLOYMENT INS.RESERVE TOTAL	**$121,852**	**$50,088**	**$61,475**	**$66,809**	**–**
0156 - W/C & LIAB INSURANCE					
SERVICES & SUPPLIES					
522800 - BOND -BLANKET EMPLEE	$7,924	$8,571	$8,830	$8,978	–
520530 - CLAIMS	$2,123,952	$1,840,971	$2,163,866	$2,766,943	–
523130 - EMPLEE ASSIST PROGRAM	$12,706	$15,920	$15,920	$15,000	–
525000 - OVERHEAD	$8,209	$10,294	–	$48,689	–
523211 - POLLUTION - INS	$41,233	$36,815	$32,822	$31,582	–
SERVICES & SUPPLIES TOTAL	**$2,194,024**	**$1,912,571**	**$2,221,438**	**$2,871,192**	**–**
0156 - W/C & LIAB INSURANCE TOTAL	**$2,194,024**	**$1,912,571**	**$2,221,438**	**$2,871,192**	**–**
EXPENSES TOTAL	**$2,315,876**	**$2,142,676**	**$4,413,753**	**$4,083,202**	**–**

SPECIAL DISTRICT FUNDS

FUND DESCRIPTIONS

- 0201 Air Pollution Control

This fund is used to provide funding for a tri-county air quality management district.

- 0202 Crescent Mills Lighting

This fund is used to provide street lighting for the community of Crescent Mills and is funded by property taxes and Road Department contributions.

- 0204 Quincy Lighting

This fund is used to provide street lighting for the community of Quincy and is funded by property taxes and Road Department contributions.

- 0206 Beckwourth County Service Area

This fund is used to provide sewer disposal service to customers in the district.

- 0208 0208B Flood Control 0208B

This fund is used to manage the maintenance responsibility of the Chester Diversion Dam and administers the State Water Project for Plumas County, including payment of State Water Allocation and invoicing of County water customers. A small amount of funding comes from property taxes.

- 0215 County Service Area #11 - Ambulance

This fund is used to supplement ambulance services within the County.

- 0219 Monterey Forum

This fund is used to implement watershed management and restoration activities in the Feather River Watershed for the mutual benefit of Plumas County and the State Water Project.

- 0221 Walker Ranch Community Service District

This fund is used to provide water and sewer service to customers in the district.

- 0223 Grizzly Ranch Community Service District

This fund is used to provide water and sewer service to customers in the district.

REVENUE VS. EXPENDITURES

Updated On 22 Sep, 2025

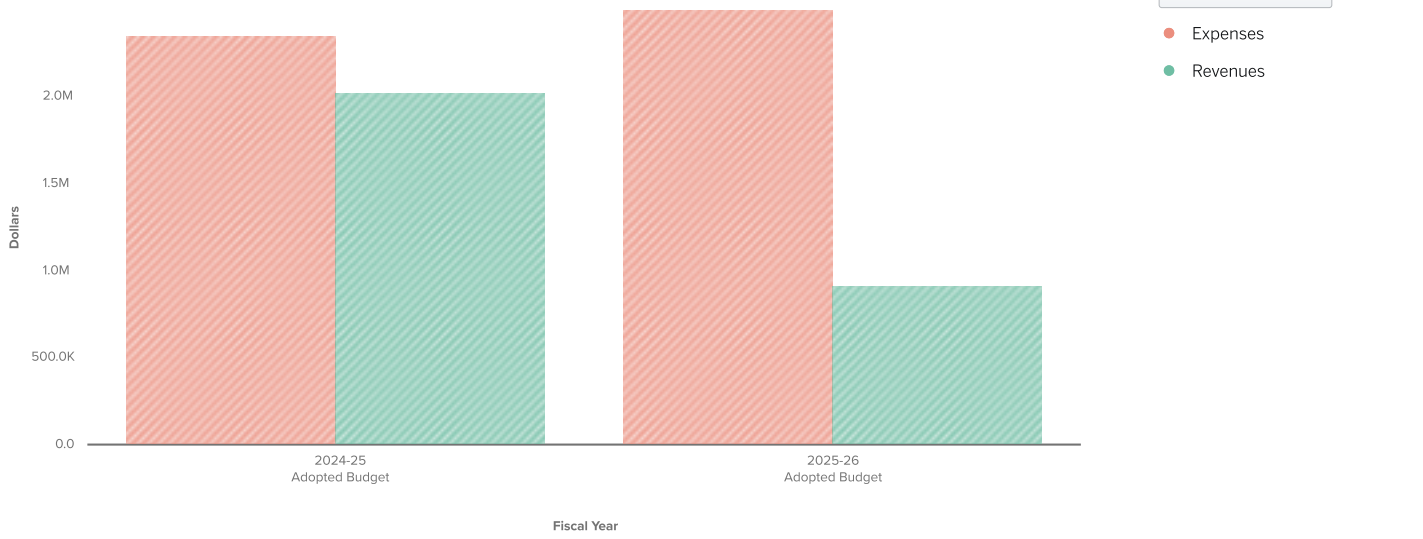
Back History Reset

Broken down by

Types

Special District Placeholder New item Placeholder

Visualization



FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES	$328,712	$346,609	$382,191	$574,000	$574,000
LICENSES & PERMITS	–	–	–	$0	$0
OTHER REVENUE	$1,151,016	$1,568,421	$1,168,557	$15,000	$15,000
STATE & FEDERAL AID	$1,819	$1,708	$1,744	$825	$825
TAX REVENUE	$330,683	$367,591	$341,769	$185,555	$185,555
TRANSFERS	$59,000	$155,820	$324,596	$44,750	$44,750
USE OF MONEY & PROPERTY	$92,807	$115,325	$118,216	$94,800	$94,800
REVENUES TOTAL	**$1,964,036**	**$2,555,474**	**$2,337,074**	**$914,930**	**$914,930**
Total Starting Fund Balance	–	–	–	–	–
Expenses					
FIXED ASSETS	–	–	–	$30,000	$30,000
SALARIES & BENEFITS	$15,974	$16,052	$15,886	$16,382	$16,382
SERVICES & SUPPLIES	$999,107	$1,057,629	$1,431,149	$2,368,269	$2,368,269
TRANSFERS	$816,162	$192,210	$206,740	$83,000	$83,000
EXPENSES TOTAL	**$1,831,243**	**$1,265,891**	**$1,653,776**	**$2,497,651**	**$2,497,651**

DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
Revenues					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
0201 - AIR POLLUTION CONTROL					
TRANSFERS	$22,000	$11,000	$10,820	$11,150	–
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-$67	-$70	-$75	$0	–
43998 - UNREALZED GAINS/LOSSES	-$90	$10	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**-$157**	**-$60**	**-$75**	**$0**	–
0201 - AIR POLLUTION CONTROL TOTAL	**$21,843**	**$10,940**	**$10,745**	**$11,150**	–
0206 - BECKWOURTH CO.SERV.AREA					
CHARGES FOR SERVICES					
45250 - SERVICE CHARGES	$34,709	$36,597	$40,588	$41,000	–
CHARGES FOR SERVICES TOTAL	**$34,709**	**$36,597**	**$40,588**	**$41,000**	–
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$3,304	–	–	$0	–
46251 - REIMBURSEMENTS/REFUNDS	$120,060	$135,578	$157,928	$0	–
OTHER REVENUE TOTAL	**$123,364**	**$135,578**	**$157,928**	**$0**	–
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	$67	$57	$56	$70	–
STATE & FEDERAL AID TOTAL	**$67**	**$57**	**$56**	**$70**	–
TAX REVENUE					
40010 - CURRENT SECURED TAXES	$10,881	$10,715	$11,011	$10,000	–
40020 - CURRENT UNSECURED TAXES	$293	$308	$275	$300	–
40040 - PRIOR UNSECURED TAXES	$7	$4	$10	$10	–
40130 - SUPPLEMENTAL TAXES	$239	$194	$169	$200	–
40070 - TIMBER YIELD TAX	$16	$11	$13	$25	–
TAX REVENUE TOTAL	**$11,436**	**$11,233**	**$11,478**	**$10,535**	–
TRANSFERS	–	$294,596	–	$0	–
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$3,357	$2,423	$2,420	$3,000	–
43998 - UNREALZED GAINS/LOSSES	$1,378	$612	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$4,735**	**$3,035**	**$2,420**	**$3,000**	–
0206 - BECKWOURTH CO.SERV.AREA TOTAL	**$174,311**	**$481,096**	**$212,470**	**$54,605**	–
0215 - CO.SVC.AREA#11-AMBULANCE					
STATE & FEDERAL AID	$847	$815	$798	$0	–
TAX REVENUE	$150,148	$155,918	$167,960	$0	–
USE OF MONEY & PROPERTY	$568	$1,462	$407	$0	–
0215 - CO.SVC.AREA#11-AMBULANCE TOTAL	**$151,563**	**$158,195**	**$169,165**	**$0**	–
0202 - CRESCENT MILLS LIGHTING					
STATE & FEDERAL AID	$5	$4	$4	$5	–
TAX REVENUE	$861	$881	$935	$840	–
TRANSFERS	$1,000	$1,000	–	$0	–
USE OF MONEY & PROPERTY	$602	$585	$507	$300	–
0202 - CRESCENT MILLS LIGHTING TOTAL	**$2,468**	**$2,470**	**$1,446**	**$1,145**	–
0208 - FLOOD CNTRL 0208					
CHARGES FOR SERVICES	$164,984	$211,809	$183,129	$408,000	–
OTHER REVENUE	$1,027,652	$1,032,979	$1,410,493	$15,000	–
STATE & FEDERAL AID	$646	$622	$609	$500	–
TAX REVENUE	$123,910	$127,489	$137,154	$127,050	–
TRANSFERS	–	–	$145,000	$15,600	–
USE OF MONEY & PROPERTY	$38,152	$61,985	$76,925	$50,000	–
0208 - FLOOD CNTRL 0208 TOTAL	**$1,355,345**	**$1,434,883**	**$1,953,310**	**$616,150**	–
0223 - GRIZZLY RANCH CSD					
USE OF MONEY & PROPERTY	$2	$3	$2	$0	–
0223 - GRIZZLY RANCH CSD TOTAL	**$2**	**$3**	**$2**	**$0**	–
0219 - MONTEREY FORUM					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
USE OF MONEY & PROPERTY	$710	$847	$706	$0	–
0219 - MONTEREY FORUM TOTAL	**$710**	**$847**	**$706**	**$0**	**–**
0204 - QUINCY LIGHTING					
STATE & FEDERAL AID	$254	$247	$242	$250	–
TAX REVENUE	$44,327	$46,249	$50,063	$47,130	–
TRANSFERS	$36,000	$18,000	–	$18,000	–
USE OF MONEY & PROPERTY	$3,124	$2,659	$1,913	$1,500	–
0204 - QUINCY LIGHTING TOTAL	**$83,706**	**$67,155**	**$52,218**	**$66,880**	**–**
0221 - WALKER RANCH CSD					
CHARGES FOR SERVICES	$129,019	$133,786	$122,892	$125,000	–
USE OF MONEY & PROPERTY	$45,070	$47,699	$32,518	$40,000	–
0221 - WALKER RANCH CSD TOTAL	**$174,089**	**$181,485**	**$155,410**	**$165,000**	**–**
REVENUES TOTAL	**$1,964,036**	**$2,337,074**	**$2,555,474**	**$914,930**	**–**
Expenses					
0201 - AIR POLLUTION CONTROL					
SERVICES & SUPPLIES	$10,447	$10,427	$10,820	$11,150	–
0201 - AIR POLLUTION CONTROL TOTAL	**$10,447**	**$10,427**	**$10,820**	**$11,150**	**–**
0206 - BECKWOURTH CO.SERV.AREA					
SALARIES & BENEFITS	$15,888	$15,821	$15,990	$16,366	–
SERVICES & SUPPLIES	$172,997	$475,983	$15,551	$19,756	–
TRANSFERS	$47,179	$45,556	$161,382	$18,000	–
0206 - BECKWOURTH CO.SERV.AREA TOTAL	**$236,063**	**$537,361**	**$192,923**	**$54,122**	**–**
0215 - CO.SVC.AREA#11-AMBULANCE					
SERVICES & SUPPLIES	$153,653	$164,225	$159,116	$0	–
0215 - CO.SVC.AREA#11-AMBULANCE TOTAL	**$153,653**	**$164,225**	**$159,116**	**$0**	**–**
0202 - CRESCENT MILLS LIGHTING					
SERVICES & SUPPLIES	$2,218	$698	$765	$222	–
TRANSFERS	$2,388	$1,178	$102	$2,000	–
0202 - CRESCENT MILLS LIGHTING TOTAL	**$4,606**	**$1,877**	**$867**	**$2,222**	**–**
0208 - FLOOD CNTRL 0208					
FIXED ASSETS	–	–	–	$30,000	–
SALARIES & BENEFITS	$86	$65	$61	$15	–
SERVICES & SUPPLIES	$383,825	$350,629	$533,249	$1,980,592	–
TRANSFERS	$734,623	$148,699	$24,354	$45,000	–
0208 - FLOOD CNTRL 0208 TOTAL	**$1,118,534**	**$499,392**	**$557,663**	**$2,055,607**	**–**
0219 - MONTEREY FORUM					
SALARIES & BENEFITS	–	–	$1	$1	–
SERVICES & SUPPLIES	–	–	–	-$6	–
0219 - MONTEREY FORUM TOTAL	**–**	**–**	**$1**	**-$5**	**–**
0204 - QUINCY LIGHTING					
SERVICES & SUPPLIES	$55,363	$64,985	$76,707	$79,904	–
TRANSFERS	$27,845	$6,690	$3,062	$8,000	–
0204 - QUINCY LIGHTING TOTAL	**$83,208**	**$71,675**	**$79,769**	**$87,904**	**–**
0221 - WALKER RANCH CSD					
SERVICES & SUPPLIES	$220,603	$364,202	$261,422	$276,651	–
TRANSFERS	$4,128	$4,617	$3,309	$10,000	–
0221 - WALKER RANCH CSD TOTAL	**$224,731**	**$368,819**	**$264,731**	**$286,651**	**–**
EXPENSES TOTAL	**$1,831,243**	**$1,653,776**	**$1,265,891**	**$2,497,651**	**–**

SPECIAL REVENUE FUNDS

FUND DESCRIPTIONS

- 0002 Road

This fund is used to manage and financing the construction, maintenance, and improvement of public roads and transportation infrastructure. It ensures that dedicated revenues are used exclusively for road construction, maintenance, and improvement, thereby enhancing transportation networks, promoting safety, and supporting economic development.

- 0003 Fish and Game

This fund is used to manage and finance activities related to the conservation, management, and enhancement of fish and wildlife resources. This fund is designated for specific purposes and is typically supported by dedicated revenue sources such as licenses, fees, and permits. It ensures dedicated funding for critical projects, promotes sustainable use of natural resources, and supports public education and engagement in conservation efforts.

- 0004 Child Abuse Prevention

This fund is used to support programs and initiatives aimed at preventing child abuse and neglect. It ensures dedicated funding for critical prevention efforts, promotes public awareness and education, and supports research and data collection to inform policy and practice.

- 0005 County Fair

This fund is used to manage and support the operations and development of county fairs. It ensures dedicated funding for critical operations, infrastructure improvements, and programming that promotes agriculture, community engagement, and local culture.

- 0009 Auditor-Controller Local Revenue 2011

This fund was established by the County in 2011 and is dedicated to particular revenue sources and expenditures for designated purposes. It enhances accountability, ensures targeted use of resources, and supports various governmental objectives.

- 0011 Title III

This fund is a component of the Secure Rural Schools and Community Self-Determination Act of 2000, a federal program administered by the U.S. Forest Service. It provides funding to counties that have historically relied on timber revenues from federal lands. Under Title III, funds are allocated to counties for specific uses that support public safety, community wildfire protection, and emergency services related to federal lands.

- 0013 Department of Social Services

This fund is dedicated to supporting a wide range of social services aimed at improving the well-being of individuals and families in the community. It ensures dedicated funding for critical services, promotes community well-being, and enhances equity by targeting support to vulnerable populations. This fund includes sub-funds 0013P Realignment - Protective Services and 0013R Social Services - Realignment.

- 0014 Mental Health

This fund is to manage and allocate funds specifically for mental health programs and services. It ensures dedicated funding for critical services, promotes community well-being, and enhances equity by targeting support to vulnerable populations. This fund includes sub-funds 0014A Mental Health MHSA, 0014B Mental Health Behavioral Health, 0014C Cal-Works M.H & A.D., 0014H Sierra House Board & Care, 0014S SAMHSA, and 0014W Wrap Around.

- 0015 Public Health

This fund is to manage and allocate funds specifically for public health programs and services. It ensures dedicated funding for critical services, promotes community well-being, and enhances equity by targeting support to vulnerable populations. This fund includes sub-funds 0015E E.M.S., 0015M Public Health - MAA Administration, 0015P Public Health Emergency Preparedness, and 0015V Health Vital Statistics.

- 0016 Alcohol & Drug

This fund is to manage and allocate funds specifically for programs and services related to the prevention, treatment, and rehabilitation of alcohol and drug abuse. This fund includes the sub-fund 0016A Alcohol & Drug Prop 36.

- 0017 Sheriff's Office

This fund is to manage and allocate funds specifically for the operations of a sheriff's office. These funds are separated from the general budget to ensure dedicated resources for law enforcement activities and relates services provided by the sheriff's office.

This fund includes the sub-funds 0017C Sheriff Civil Operations, 0017F Sheriff - Asset Forfeiture Education, 0017G Sheriff - Grants, 0017I Inmate Welfare Fund, and 0017N Narcotics Fund.

- 0018 DA - Adult Drug Court

This fund is to manage and allocate funds specifically for the operation of adult rug courts. These courts are specialized programs that handle cases involving drug-using offenders through comprehensive supervision, drug testing, and immediate sanctions and incentives.

- 0019 CARES Act - COVID19

This fund is to manage and allocate funds provided by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. This act was enacted by the United States Congress in March 2020 to provide economic assistance to support individuals, businesses, and government entities affected by the COVID-19 pandemic.

- 0021 ARPA 2021

This fund is to manage and allocate funds provided by the American Rescue Plan Act (ARPA) of 2021. ARPA was enacted by the Unites States Congress in March 2021 to provide economic relief and support to individuals, businesses, and government entities impacted by the COVID-19 pandemic and to promote economic recovery.

- 0022 Disaster Response Fund

This fund is to manage and allocate resources specifically for disaster response and recovery efforts. This fund ensure that there are dedicated resources available to respond quickly and effectively to natural disasters, emergencies, and other crises.

- 0023 Disaster Recovery Operations Center (DROC)

This fund is to manage and allocate resources for the operation and maintenance of disaster recovery operations center(s). These centers serve as critical hubs for coordinating response and recovery efforts during and after a disaster.

- 0025 County Local Revenue AB109

This fund is to manage and allocate funds resulting from Assembly Bill 109 (AB109), also known as the Public Safety Realignment Act of 2011, in California. This legislation was enacted to address overcrowding in state prisons by transferring responsibility for certain offenders to county jurisdictions.

- 0026 Local Assistance & Tribal Consistency Fund

This fund is to manage and allocate resources provided to local governments and tribal entities. This fund aims to ensure consistent and reliable financial support for a variety of programs and services, particularly in areas where there is a need for stability and consistency in funding.

- 0035 Child Support

This fund is to manage and allocate resources specifically for child support services. This fund ensures that child support enforcement and related services are adequately financed to promote the well-being of children and families.

- 0037 DNA Penalty (Prop 69)

This fund is to manage and allocate resources specifically related to the implementation and operation of DNA collection and analysis programs as managed by Proposition 69 in California. Proposition 69, also known as the DNA Fingerprint, Unsolved Crime and Innocence Protection Act, was passed by voters in November 2004 and significantly expended the state's DNA database.

- 0046 Probation Department Grants

This fund is to manage and allocate resources specifically for the operation and activities of probation departments. This fund ensures that probation services are adequately financed to support community supervision, rehabilitation, and reintegration of offenders. This fund includes sub-funds 0046C Criminal Lab Penalty, 0046D Probation - Division of Juvenile Justice, 0046P Probation - Pretrial, and 0046R Probation - Adult High Risk.

- 0047 Planning - Department of Water Resources (DWR) Disadvantaged Community and Tribal Involvement (DACTI)

This fund is specifically designed to ensure that dis advantaged communities are actively involved in water resource management and planning. This initiative aims to provide these communities with the resources and support necessary to participate in integrated regional water management efforts.

- 0048 Planning - Prop 1 Integrated Regional Water Management (IRWM)

This fund is to manage and allocate resources provided by Proposition 1, also known as the Water Quality Supply and Infrastructure Improvement Act of 2014. This fund supports the Integrated Regional Water Management program, which aims to promote collaborative, multi-benefit regional water projects that enhance water quality, supply, and infrastructure across California.

- 0049 Planning - Department of Water Resources (DWR)/Sustainable Groundwater Management (SGM) Grant

This fund is to manage and allocate resources specifically for the implementation and support of sustainable groundwater management programs. This fund is crucial in ensuring the long-term health and viability of California's groundwater resources, in the line with the Sustainable Groundwater Management Act (SGMA) enacted in 2014.

- 0050 Planning - SB2 (Housing and Community Development) Grant

This fund is to manage and allocate resources stemming from California's Senate Bill 2 (SB2), also known as the Building Homes and Jobs Act, which was signed into law in 2017. This fund is designed to address California's housing crisis by generating a permanent source of funding for affordable housing development, planning, and related activities.

- 0052 - Planning - Homeless Housing, Assistance and Prevention (HHAP) Grant

This fund is to manage and allocate resources specifically for addressing homelessness. This fund supports a variety of programs and initiatives aimed at providing housing, services, and assistance to individuals and families experiencing homelessness or at risk of becoming homeless.

- 0053 Tobacco Settlement Fund

This fund is to manage and allocate resources received from tobacco companies as part of the Master Settlement Agreement (MSA) or other tobacco-related settlements. This fund is used by the County to support public health initiatives, smoking cessation programs, and other related activities.

- 0054 Opioid Settlement Fund

This fund is to manage and allocate resources received from legal settlements with opioid manufacturers, distributors, and other entities involved in the opioid crisis. This fund is use by the County to address the opioid epidemic through prevention, treatment, recovery, and other related activities. This fund includes 00541 National Opioid Abatement Trust, 00542 Distributor-Subdivision, 00543 Distributor-Abatement, 00544 Janssen-Subdivision, and 00545 Janssen- Abatement.

- 0055 PG&E Settlement

This fund is to manage and allocate resources received from legal settlements with Pacific Gas and Electric Company (PG&E). This settlement arose from the lawsuit related to the 2021 Dixie Fire. These funds are use by the County to address the consequences of the fire, improve infrastructure, and enhance public safety.

- 0056 Dixie Fire Insurance

This fund is to manage and allocate resources received from insurance companies related to the 2021 Dixie Fire. This fund includes sub-fund 00561 Dixie-Trindel.

- 0057 Solid Waste Grants (Public Works)

This fund is to manage and allocate resources specifically for solid waste management initiatives. These funds are typically used to support projects and programs that improve waste management practices, promote recycling and waste reduction, and enhance environmental sustainability.

- 0058 CDBG CARES Act CV-2-3

This fund is a special allocation of Community Development Block Grant (CDBG) funds provided under the Coronavirus Aid, Relief, and Economic Security (CARES) Act. These funds are designated as CV-2 and CV-3 to address the immediate needs and long-term impacts of the COVID-19 pandemic on communities, particularly those of low- and moderate-income.

- 0059 CDBG Annual Economic Development

This fund allocates Community Development Block Grant (CDBG) funds specifically for economic development initiatives. These funds aim to support projects and programs that stimulate economic growth, create jobs, and enhance the economic well-being of low- and moderate-income communities.

- 0062 Recorders Fund

This fund is to manage and allocate resources specifically for the operations and activities of the county recorder's office. This fund ensures that the recorder's office has the necessary resources to effectively manage public records, property documents, and other related services. This fund includes sub-funds 0062M Recorder Micrographics, and 0062O Recorder's Office Modernization.

- 0063 Animal Control Spay/Neuter

This fund is to manage and allocate resources specifically for spay and neuter programs. This program is managed by Animal Control under the Sheriff's Office to control the population of stray and unwanted animals, improve public health and safety, and promote responsible pet ownership.

- 0064 Domestic Violence Assistance

This fund is to manage and allocate resources specifically aimed at supporting programs and services that assist victims of domestic violence. These funds are used by the County to enhance the safety, support, and well-being of individuals affected by domestic violence.

- 0065 Electronic Recording Delivery System (ERDS)

This fund is to manage and allocate resources specifically for the development, implementation, and maintenance of electronic recording delivery systems within the Clerk-Recorder's office for handling public records such as deeds, mortgages, and other legal documents.

- 0067 Help Americans Vote Act (HAVA) - Elections

This fund is to manage and allocated resources provided under the Help America Vote Act of 2002. This federal legislation was enacted to improve the administration of elections in the United States by addressing the issues that arose during the 2000 presidential election.

- 0070 PCCDC PILT CDBG

This fund refers to the financial mechanism that combines aspects of both Payment in Lieu of Taxes (PILT) and Community Development Block Grant (CDBG) to support community development and compensate local governments for the loss of tax revenue from certain federal or state properties.

- 00D1 Asset Forfeiture (District Attorney)

This fund is to manage and allocate resources obtained through the asset forfeiture process. This process involves the seizure of assets connected to criminal activity. The funds are used by the District Attorney's office to support law enforcement activities, public safety initiatives, and community programs.

- **00D2 Environmental Settlement (District Attorney)**

This fund is to manage and allocate resources obtained from settlements related to environmental violations. These funds are used by the District Attorney's office to support environmental protection initiatives, remediation projects, and public health and safety programs.

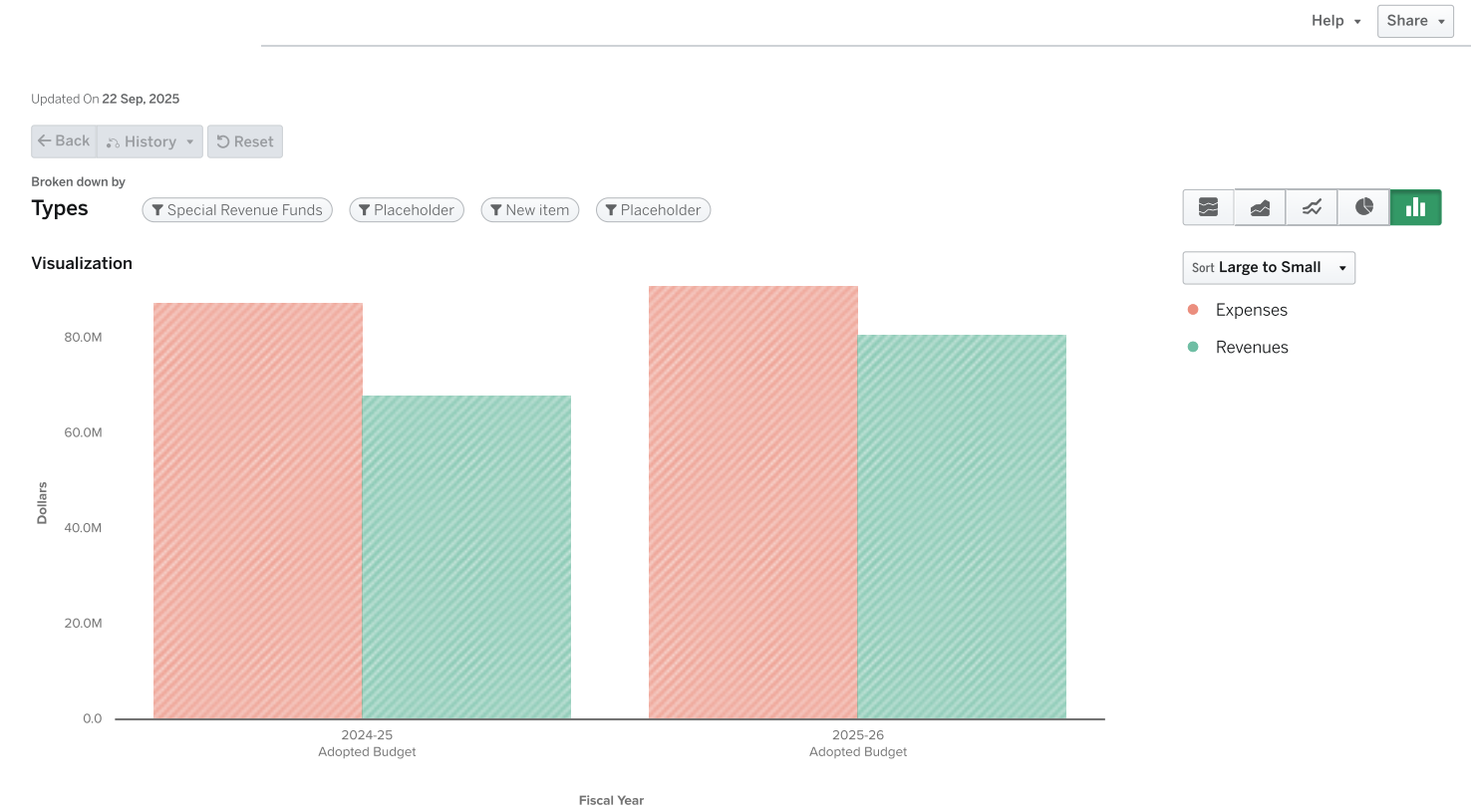
- **0308 District Attorney Re-Entry Program**

This fund is to manage and allocate resources specifically for re-entry programs aimed at helping formerly incarcerated individuals reintegrate into society. These programs typically focus on reducing recidivism, supporting rehabilitation, and providing services that facilitate successful re-entry into the community.

- **0309 - District Attorney Alternative Sentencing**

This fund is to manage and allocate resources specifically for alternative sentencing programs. These programs offer alternatives to traditional incarceration, aiming to reduce recidivism, alleviate overcrowding in jails and prisons, and provide rehabilitation and support services to offenders.

REVENUE VS. EXPENDITURES



FUND SUMMARY

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026
Revenues					
Revenues	–	–	–	$0	$0
CHARGES FOR SERVICES	$1,123,328	$1,339,769	$2,049,829	$937,884	$937,884
FINES & PENALTIES	$6,113	$11,384	$3,996	$8,605	$8,605
LICENSES & PERMITS	$97,876	$116,503	$96,925	$103,000	$103,000
OTHER REVENUE	$11,042,480	$4,074,207	$1,361,601	$978,625	$978,625
STATE & FEDERAL AID	$43,982,003	$44,693,073	$42,016,079	$53,157,838	$53,657,788

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2025	FY2024	FY2026	FY2026
TAX REVENUE	$44,023	$42,134	$42,209	$41,964	$41,964
TRANSFERS	$28,523,561	$20,117,698	$15,790,373	$23,606,938	$23,870,669
USE OF MONEY & PROPERTY	$2,022,652	$2,294,087	$2,626,840	$1,444,236	$1,444,236
REVENUES TOTAL	**$86,842,035**	**$72,688,855**	**$63,987,851**	**$80,279,090**	**$81,042,771**
Total Starting Fund Balance	–	–	–	–	–
Expenses					
Expenses	–	–	–	$0	$0
FIXED ASSETS	$1,371,166	$546,572	$775,301	$2,154,204	$2,154,204
OTHER CHARGES	$4,210,524	$5,247,006	$4,252,130	$7,199,156	$7,199,156
SALARIES & BENEFITS	$14,888,756	$19,361,444	$17,698,761	$25,762,530	$25,712,485
SERVICES & SUPPLIES	$18,455,854	$17,217,608	$17,939,678	$30,516,397	$30,913,473
TRANSFERS	$30,768,314	$19,397,768	$18,415,617	$24,867,939	$24,965,813
EXPENSES TOTAL	**$69,694,614**	**$61,770,397**	**$59,081,487**	**$90,500,226**	**$90,945,131**

DETAILED BREAKDOWN

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
Revenues					
0016 - ALCOHOL & DRUG					
CHARGES FOR SERVICES					
45331 - ASSMT VC 23649 $100	$6,312	$5,801	$4,089	$7,075	–
45272 - CLIENT FEES DRUG/ALCOHOL	$237	–	–	$0	–
45330 - DRUG PROG. FEE/DIVERSION	$2,814	$3,119	$1,845	$3,291	–
CHARGES FOR SERVICES TOTAL	**$9,363**	**$8,920**	**$5,933**	**$10,366**	**–**
FINES & PENALTIES					
42060 - CO ALC ABUSE/PREV.1463.25	$2,998	$2,771	$1,976	$3,105	–
FINES & PENALTIES TOTAL	**$2,998**	**$2,771**	**$1,976**	**$3,105**	**–**
OTHER REVENUE					
46607 - OTHER MISCELLANEOUS	–	–	–	$175,677	–
OTHER REVENUE TOTAL	**–**	**–**	**–**	**$175,677**	**–**
STATE & FEDERAL AID					
44516 - FED-BLOCK GRANT ALCOHOL	$602,269	$341,795	$233,060	$440,000	–
44516P - FED-BLOCK GRANT ALCOHOL	–	–	$174,510	$0	–
44295 - STATE-MENTAL HEALTH	–	–	$191,104	$250,000	–
STATE & FEDERAL AID TOTAL	**$602,269**	**$341,795**	**$598,674**	**$690,000**	**–**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$669,649	–
TRANSFERS TOTAL	**–**	**–**	**–**	**$669,649**	**–**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$5,511	$5,213	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$5,511**	**$5,213**	**–**	**$0**	**–**
0016 - ALCOHOL & DRUG TOTAL	**$620,140**	**$358,699**	**$606,583**	**$1,548,797**	**–**
0063 - ANIMAL CONT. SPAY/NEUTER					
CHARGES FOR SERVICES					
45024 - ANIMAL CNTRL FEES & FINES	$949	$413	$489	$500	–
CHARGES FOR SERVICES TOTAL	**$949**	**$413**	**$489**	**$500**	**–**
OTHER REVENUE					
46239 - DONATIONS	$348	$7,496	$8,715	$25,600	–
46259 - FORFEITED DEPOSIT	$1,450	$1,250	$1,075	$150	–
OTHER REVENUE TOTAL	**$1,798**	**$8,746**	**$9,790**	**$25,750**	**–**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
STATE & FEDERAL AID					
44290 - STATE-OTHER	$180,000	$0	$150,000	$0	–
STATE & FEDERAL AID TOTAL	**$180,000**	**$0**	**$150,000**	**$0**	**–**
TRANSFERS	–	–	–	$3,157	–
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$1,348	$2,724	$3,357	$2,000	–
43998 - UNREALZED GAINS/LOSSES	$69	$1,252	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$1,417**	**$3,976**	**$3,357**	**$2,000**	**–**
0063 - ANIMAL CONT. SPAY/NEUTER TOTAL	**$184,163**	**$13,135**	**$163,636**	**$31,407**	**–**
0021 - ARPA 2021					
STATE & FEDERAL AID					
44027 - STATE GRANT	$1,826,520	–	–	$0	–
STATE & FEDERAL AID TOTAL	**$1,826,520**	**–**	**–**	**$0**	**–**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$56,444	$51,085	$40,987	$0	–
43998 - UNREALZED GAINS/LOSSES	$10,965	$12,209	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$67,409**	**$63,295**	**$40,987**	**$0**	**–**
0021 - ARPA 2021 TOTAL	**$1,893,928**	**$63,295**	**$40,987**	**$0**	**–**
00D1 - ASSET FORFEITURE					
FINES & PENALTIES					
42014 - ASSETS FORFEITURE	–	–	$1,475	$500	–
FINES & PENALTIES TOTAL	**–**	**–**	**$1,475**	**$500**	**–**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$424	$542	$564	$0	–
43998 - UNREALZED GAINS/LOSSES	$137	$126	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$561**	**$669**	**$564**	**$0**	**–**
00D1 - ASSET FORFEITURE TOTAL	**$561**	**$669**	**$2,039**	**$500**	**–**
0009 - AUD- CO LOCAL REV 2011					
STATE & FEDERAL AID					
44718A - ACLOCRV11 STATE&FED AID	-$24,393	$0	$0	$0	–
44760A - ACLOCRV11 STATE&FED AID	$1,318	–	–	$0	–
44780A - ACLOCRV11 STATE&FED AID	$484,630	$405,988	$491,260	$428,000	–
44705A - ST-DA 1/2 1020 SUBACCT	$20,006	$18,021	$17,694	$41,452	–
44782A - ST-FAMILY SPT SUBACT	$3,512,875	$2,921,911	$3,739,622	$3,305,000	–
44712A - ST-MH AB 118 SUBACCT	$868,177	$842,709	$691,219	$590,000	–
44711A - ST MH-BEHAV HLTH SUB	$1,576,334	$1,625,085	$1,682,893	$867,500	–
44706A - ST-PD 1/2 1020 SUBACCT	$21,246	$18,020	$17,694	$43,264	–
44709A - ST-PROB YTH OFFDR BGSA	$137,058	$114,140	$117,637	$124,106	–
44716A - ST-SO CAL EMA SUBACCT	$29,486	$29,486	$29,486	$29,486	–
44715A - ST-SO ELEAS SUBACCT	$568,514	$500,000	$460,951	$500,000	–
44700A - ST-SO TRL CT SEC SUB	$548,810	$415,551	$539,058	$441,000	–
44725 - ST-SS FOSTER CARE	–	–	$46,766	$0	–
44781A - ST-SS PROT SVC SUBACCT	$3,224,083	$3,307,422	$3,124,890	$3,100,000	–
STATE & FEDERAL AID TOTAL	**$10,968,144**	**$10,198,333**	**$10,959,169**	**$9,469,808**	**–**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$14,566	$27,054	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$14,566**	**$27,054**	**–**	**$0**	**–**
0009 - AUD- CO LOCAL REV 2011 TOTAL	**$10,982,710**	**$10,225,388**	**$10,959,169**	**$9,469,808**	**–**
0019 - CARES ACT - COVID19					
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$1,766	$2,261	$2,326	$0	–
43998 - UNREALZED GAINS/LOSSES	$563	$519	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**$2,329**	**$2,781**	**$2,326**	**$0**	**–**
0019 - CARES ACT - COVID19 TOTAL	**$2,329**	**$2,781**	**$2,326**	**$0**	**–**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
0059 - CDBG ANNUAL ED					
STATE & FEDERAL AID					
44027 - STATE GRANT	-$14,939	$19,184	$20,731	$224,088	–
44029 - STATE GRANT REV	–	–	–	$174,354	–
44028 - STATE GRANT REVENUE	–	$5,788	$220,299	$503,815	–
STATE & FEDERAL AID TOTAL	**-$14,939**	**$24,972**	**$241,030**	**$902,257**	**–**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	-$919	-$410	$0	–
43998 - UNREALZED GAINS/LOSSES	–	-$53	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**–**	**-$972**	**-$410**	**$0**	**–**
0059 - CDBG ANNUAL ED TOTAL	**-$14,939**	**$24,000**	**$240,620**	**$902,257**	**–**
0058 - CDBG CARES ACT CV-2-3					
STATE & FEDERAL AID					
44027 - STATE GRANT	$2,043	$105,240	$40,717	$0	–
44028 - STATE GRANT REVENUE	$16,154	$328,982	$158,797	$0	–
STATE & FEDERAL AID TOTAL	**$18,198**	**$434,222**	**$199,514**	**$0**	**–**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	-$4,293	-$3,355	$0	–
43998 - UNREALZED GAINS/LOSSES	–	-$27	–	$0	–
USE OF MONEY & PROPERTY TOTAL	**–**	**-$4,320**	**-$3,355**	**$0**	**–**
0058 - CDBG CARES ACT CV-2-3 TOTAL	**$18,198**	**$429,902**	**$196,159**	**$0**	**–**
0004 - CHILD ABUSE PREVENTION					
CHARGES FOR SERVICES	$2,299	$2,634	$2,601	$2,500	–
OTHER REVENUE	$28,238	$20,280	$26,566	$10,000	–
STATE & FEDERAL AID	–	–	$215	$0	–
TRANSFERS	–	$17,701	$17,568	$20,000	–
USE OF MONEY & PROPERTY	$6,084	$6,711	$5,974	$5,000	–
0004 - CHILD ABUSE PREVENTION TOTAL	**$36,622**	**$47,327**	**$52,924**	**$37,500**	**–**
0035 - CHILD SUPPORT					
STATE & FEDERAL AID	$549,587	$768,870	$683,722	$1,028,155	–
TRANSFERS	–	–	$33,992	$0	–
USE OF MONEY & PROPERTY	$16,886	$18,122	$16,971	$0	–
0035 - CHILD SUPPORT TOTAL	**$566,473**	**$786,992**	**$734,686**	**$1,028,155**	**–**
0005 - COUNTY FAIR					
CHARGES FOR SERVICES	$68,608	$59,071	$66,393	$64,000	–
OTHER REVENUE	$12,370	$10,336	$22,936	$26,000	–
STATE & FEDERAL AID	$127,932	$116,950	$137,400	$90,000	–
TAX REVENUE	$2,714	$1,837	$2,101	$2,000	–
TRANSFERS	$4,999	$4,999	$24,836	$598,999	–
USE OF MONEY & PROPERTY	$232,310	$184,156	$232,654	$221,100	–
0005 - COUNTY FAIR TOTAL	**$448,933**	**$377,350**	**$486,320**	**$1,002,099**	**–**
0025 - COUNTY LOCAL REV AB109					
STATE & FEDERAL AID	$1,180,672	$1,182,414	$1,085,884	$1,243,026	–
USE OF MONEY & PROPERTY	$4,947	$5,329	–	$0	–
0025 - COUNTY LOCAL REV AB109 TOTAL	**$1,185,620**	**$1,187,743**	**$1,085,884**	**$1,243,026**	**–**
0018 - DA - ADULT DRUG COURT					
STATE & FEDERAL AID	$155,735	$55,952	–	$0	–
USE OF MONEY & PROPERTY	-$113	$224	–	$0	–
0018 - DA - ADULT DRUG COURT TOTAL	**$155,622**	**$56,176**	**–**	**$0**	**–**
0309 - DA Alt Sentencing					
STATE & FEDERAL AID	–	–	$24,782	$0	–
TRANSFERS	–	–	$146,210	$411,599	–
USE OF MONEY & PROPERTY	–	–	$35	$0	–
0309 - DA ALT SENTENCING TOTAL	**–**	**–**	**$171,027**	**$411,599**	**–**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
0308 - DA-RE-ENTRY PROGRAM					
STATE & FEDERAL AID	–	–	$1,246,219	$300,000	–
USE OF MONEY & PROPERTY	–	–	$278	$0	–
0308 - DA-RE-ENTRY PROGRAM TOTAL	**–**	**–**	**$1,246,497**	**$300,000**	**–**
0013 - DEPT. SOCIAL SERVICES					
OTHER REVENUE	$66,213	$99,410	$694,622	$125,500	–
STATE & FEDERAL AID	$4,491,858	$4,936,820	$5,067,952	$5,230,000	–
TRANSFERS	$22,546,350	$9,931,890	$11,182,691	$16,087,000	–
USE OF MONEY & PROPERTY	$928,083	$723,215	$648,046	$650,000	–
0013 - DEPT. SOCIAL SERVICES TOTAL	**$28,032,505**	**$15,691,335**	**$17,593,311**	**$22,092,500**	**–**
0022 - DISASTER RESPONSE FUND					
OTHER REVENUE	$129,258	$567,003	$141,445	$0	–
TRANSFERS	–	–	$432,534	$0	–
0022 - DISASTER RESPONSE FUND TOTAL	**$129,258**	**$567,003**	**$573,979**	**$0**	**–**
0023 - DISASTR RECOV OP CNTR DROC					
TRANSFERS	–	–	–	$1,693	–
0023 - DISASTR RECOV OP CNTR DROC TOTAL	**–**	**–**	**–**	**$1,693**	**–**
0056 - DIXIE FIRE INSURANCE					
OTHER REVENUE	–	$0	$2,652,998	$0	–
TRANSFERS	–	–	$1,761,763	$0	–
USE OF MONEY & PROPERTY	–	$18,083	$58,826	$0	–
0056 - DIXIE FIRE INSURANCE TOTAL	**–**	**$18,083**	**$4,473,587**	**$0**	**–**
0037 - DNA PENALTY (PROP 69)					
FINES & PENALTIES	$4,377	–	–	$4,000	–
USE OF MONEY & PROPERTY	$868	$1,097	$824	$650	–
0037 - DNA PENALTY (PROP 69) TOTAL	**$5,245**	**$1,097**	**$824**	**$4,650**	**–**
0064 - DOMESTIC VIOL ASSISTANCE					
LICENSES & PERMITS	$3,486	$2,829	$3,277	$3,000	–
USE OF MONEY & PROPERTY	$519	$670	$385	$400	–
0064 - DOMESTIC VIOL ASSISTANCE TOTAL	**$4,005**	**$3,499**	**$3,662**	**$3,400**	**–**
00D2 - ENVIRONMENTAL SETTLEMENT					
OTHER REVENUE	$208,799	$200,000	$200,000	$201,125	–
TRANSFERS	–	–	–	$539	–
USE OF MONEY & PROPERTY	$4,380	$14,840	$17,042	$0	–
00D2 - ENVIRONMENTAL SETTLEMENT TOTAL	**$213,179**	**$214,840**	**$217,042**	**$201,664**	**–**
0065 - ERDS					
CHARGES FOR SERVICES	$5,483	$5,605	$5,660	$8,500	–
USE OF MONEY & PROPERTY	$1,333	$1,849	$1,703	$0	–
0065 - ERDS TOTAL	**$6,816**	**$7,454**	**$7,363**	**$8,500**	**–**
0003 - FISH & GAME					
FINES & PENALTIES	-$1,262	$1,225	$1,228	$1,000	–
OTHER REVENUE	$140,000	–	–	$0	–
STATE & FEDERAL AID	$2,125	$1,903	$2,409	$1,903	–
USE OF MONEY & PROPERTY	$8,857	$11,166	$8,685	$8,000	–
0003 - FISH & GAME TOTAL	**$149,720**	**$14,294**	**$12,323**	**$10,903**	**–**
0067 - HAVA - ELECTIONS					
STATE & FEDERAL AID	–	–	–	$15,789	–
USE OF MONEY & PROPERTY	$1,743	$1,906	$1,605	$1,000	–
0067 - HAVA - ELECTIONS TOTAL	**$1,743**	**$1,906**	**$1,605**	**$16,789**	**–**
0026 - LOCAL ASSISTANCE & TCF					
STATE & FEDERAL AID	$3,762,368	$3,756,468	–	$0	–
USE OF MONEY & PROPERTY	$53,665	$273,002	$194,824	$0	–
0026 - LOCAL ASSISTANCE & TCF TOTAL	**$3,816,034**	**$4,029,471**	**$194,824**	**$0**	**–**
0014 - MENTAL HEALTH					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
CHARGES FOR SERVICES	$30,665	$37,642	$12,891	$0	–
OTHER REVENUE	$1,495	–	–	$0	–
STATE & FEDERAL AID	$5,225,323	$3,944,370	$8,662,269	$10,977,488	–
TRANSFERS	$2,519,596	$2,717,178	$2,696,236	$2,472,757	–
USE OF MONEY & PROPERTY	$265,808	$291,833	$185,493	$181,300	–
0014 - MENTAL HEALTH TOTAL	**$8,042,886**	**$6,991,023**	**$11,556,890**	**$13,631,545**	**–**
0054 - OPIOID SETTLEMENT FUND					
STATE & FEDERAL AID	$465,336	$277,147	$1,304,046	$450,000	–
USE OF MONEY & PROPERTY	$6,410	$29,430	$59,671	$0	–
0054 - OPIOID SETTLEMENT FUND TOTAL	**$471,746**	**$306,577**	**$1,363,718**	**$450,000**	**–**
0070 - PCCDC PILT CDBG					
USE OF MONEY & PROPERTY	$221	$263	$220	$0	–
0070 - PCCDC PILT CDBG TOTAL	**$221**	**$263**	**$220**	**$0**	**–**
0055 - PG&E DIXIE FIRE SETTLEMENT					
OTHER REVENUE	$10,302,851	–	–	$0	–
STATE & FEDERAL AID	$0	$82,704	–	$0	–
USE OF MONEY & PROPERTY	–	$395,055	$362,200	$0	–
0055 - PG&E DIXIE FIRE SETTLEMENT TOTAL	**$10,302,851**	**$477,759**	**$362,200**	**$0**	**–**
0047 - PLAN - DWR DACTI					
USE OF MONEY & PROPERTY	$1	$1	$1	$0	–
0047 - PLAN - DWR DACTI TOTAL	**$1**	**$1**	**$1**	**$0**	**–**
0049 - PLAN GRANT-DWR/SGM					
STATE & FEDERAL AID	$10,163	$4,334	$1,187	$0	–
USE OF MONEY & PROPERTY	$49	$12	$0	$0	–
0049 - PLAN GRANT-DWR/SGM TOTAL	**$10,213**	**$4,345**	**$1,188**	**$0**	**–**
0050 - PLAN GRANT - SB2					
STATE & FEDERAL AID	–	$160,000	–	$186,517	–
USE OF MONEY & PROPERTY	–	-$116	-$3	$0	–
0050 - PLAN GRANT - SB2 TOTAL	**–**	**$159,884**	**-$3**	**$186,517**	**–**
0052 - PLAN - HHAP GRANT					
USE OF MONEY & PROPERTY	$2,636	$3,145	$2,623	$0	–
0052 - PLAN - HHAP GRANT TOTAL	**$2,636**	**$3,145**	**$2,623**	**$0**	**–**
0048 - Plan Prop 1 IRWM					
STATE & FEDERAL AID	$7,345	$834,505	$317,757	$0	–
USE OF MONEY & PROPERTY	$11,481	$6,639	$1,293	$0	–
0048 - PLAN PROP 1 IRWM TOTAL	**$18,827**	**$841,143**	**$319,050**	**$0**	**–**
0046 - PROB GRANT DEPT(S)					
CHARGES FOR SERVICES	$1,114	$795	$44	$0	–
STATE & FEDERAL AID	$584,646	$564,829	$652,890	$918,702	–
TRANSFERS	$740,871	$721,155	$755,414	$633,776	–
USE OF MONEY & PROPERTY	$73,951	$115,199	$111,558	$118,814	–
0046 - PROB GRANT DEPT(S) TOTAL	**$1,400,583**	**$1,401,978**	**$1,519,906**	**$1,671,292**	**–**
0015 - PUBLIC HEALTH					
CHARGES FOR SERVICES	$313,334	$1,065,480	$466,027	$105,705	–
OTHER REVENUE	$389	$3,886	$15,770	$0	–
STATE & FEDERAL AID	$4,369,249	$5,119,700	$6,053,800	$4,840,437	–
TRANSFERS	$250,025	$236,204	$236,640	$622,175	–
USE OF MONEY & PROPERTY	$54,205	$63,116	$44,947	$50,000	–
0015 - PUBLIC HEALTH TOTAL	**$4,987,201**	**$6,488,386**	**$6,817,184**	**$5,618,317**	**–**
0062 - RECORDERS FUND					
CHARGES FOR SERVICES	$12,581	$13,313	$14,262	$16,700	–
USE OF MONEY & PROPERTY	$16,116	$18,922	$14,305	$12,150	–
0062 - RECORDERS FUND TOTAL	**$28,697**	**$32,236**	**$28,567**	**$28,850**	**–**
0002 - ROAD					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
CHARGES FOR SERVICES	$662,967	$821,750	$679,321	$656,500	–
LICENSES & PERMITS	$94,390	$94,096	$113,227	$100,000	–
OTHER REVENUE	$10,553	$76,717	$58,082	$162,000	–
STATE & FEDERAL AID	$8,182,835	$8,352,966	$6,629,052	$15,908,413	–
TAX REVENUE	$1,382	$935	$1,069	$1,000	–
TRANSFERS	$844,664	$206,055	$785,396	$292,000	–
USE OF MONEY & PROPERTY	$179,700	$270,268	$256,561	$190,000	–
0002 - ROAD TOTAL	**$9,976,490**	**$9,822,788**	**$8,522,708**	**$17,309,913**	**–**
0017 - SHERIFF GRANTS					
CHARGES FOR SERVICES	$15,966	$34,205	$86,146	$73,113	–
FINES & PENALTIES	–	–	$6,704	$0	–
OTHER REVENUE	$140,150	$375,223	$251,997	$252,573	–
STATE & FEDERAL AID	$856,213	$425,670	$511,774	$503,622	–
TAX REVENUE	$39,927	$39,436	$38,964	$38,964	–
TRANSFERS	$1,617,056	$1,955,192	$2,044,418	$1,793,594	–
USE OF MONEY & PROPERTY	$18,479	$18,248	$4,754	$3,200	–
0017 - SHERIFF GRANTS TOTAL	**$2,687,790**	**$2,847,974**	**$2,944,757**	**$2,665,066**	**–**
0057 - SW GRANTS (PW)					
OTHER REVENUE	$366	–	–	$0	–
USE OF MONEY & PROPERTY	$1,621	$1,391	$1,118	$622	–
0057 - SW GRANTS (PW) TOTAL	**$1,987**	**$1,391**	**$1,118**	**$622**	**–**
0011 - TITLE III					
STATE & FEDERAL AID	$237,364	$258,980	–	$251,721	–
USE OF MONEY & PROPERTY	$10,907	$11,265	–	$0	–
0011 - TITLE III TOTAL	**$248,271**	**$270,244**	**–**	**$251,721**	**–**
0053 - TOBACCO SETTLEMENT FUND					
STATE & FEDERAL AID	$193,061	$172,174	$163,327	$150,000	–
USE OF MONEY & PROPERTY	$29,711	$44,105	$18,024	$0	–
0053 - TOBACCO SETTLEMENT FUND TOTAL	**$222,772**	**$216,279**	**$181,351**	**$150,000**	**–**
REVENUES TOTAL	**$86,842,035**	**$63,987,851**	**$72,688,855**	**$80,279,090**	**–**
Expenses					
0016 - ALCOHOL & DRUG					
SALARIES & BENEFITS	$250,670	$333,435	$462,131	$715,265	–
SERVICES & SUPPLIES	$210,517	$139,558	$134,747	$337,499	–
TRANSFERS	$86,682	$105,764	$92,305	$824,649	–
0016 - ALCOHOL & DRUG TOTAL	**$547,869**	**$578,758**	**$689,183**	**$1,877,413**	**–**
0063 - ANIMAL CONT. SPAY/NEUTER					
SERVICES & SUPPLIES	$60,879	$120,558	$161,699	$55,642	–
0063 - ANIMAL CONT. SPAY/NEUTER TOTAL	**$60,879**	**$120,558**	**$161,699**	**$55,642**	**–**
0021 - ARPA 2021					
SERVICES & SUPPLIES	$88,585	–	$225,000	$0	–
TRANSFERS	$1,494,950	$341,297	$154,406	$0	–
0021 - ARPA 2021 TOTAL	**$1,583,535**	**$341,297**	**$379,406**	**$0**	**–**
00D1 - ASSET FORFEITURE					
SERVICES & SUPPLIES	–	–	$134	$486	–
00D1 - ASSET FORFEITURE TOTAL	**–**	**–**	**$134**	**$486**	**–**
0009 - AUD- CO LOCAL REV 2011					
TRANSFERS	$8,085,681	$10,559,317	$9,120,793	$9,523,808	–
0009 - AUD- CO LOCAL REV 2011 TOTAL	**$8,085,681**	**$10,559,317**	**$9,120,793**	**$9,523,808**	**–**
0059 - CDBG ANNUAL ED					
SERVICES & SUPPLIES	$0	$9,301	$362,400	$557,597	–
TRANSFERS	$0	$14,455	$12,896	$27,906	–
0059 - CDBG ANNUAL ED TOTAL	**$0**	**$23,756**	**$375,296**	**$585,503**	**–**
0058 - CDBG CARES ACT CV-2-3					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
SERVICES & SUPPLIES	$64,386	$378,262	$177,576	$0	–
TRANSFERS	–	$2,464	$6,159	$0	–
0058 - CDBG CARES ACT CV-2-3 TOTAL	**$64,386**	**$380,726**	**$183,735**	**$0**	**–**
0004 - CHILD ABUSE PREVENTION					
SERVICES & SUPPLIES	$35,973	$48,414	$35,423	$65,523	–
0004 - CHILD ABUSE PREVENTION TOTAL	**$35,973**	**$48,414**	**$35,423**	**$65,523**	**–**
0035 - CHILD SUPPORT					
SALARIES & BENEFITS	$699,260	$526,513	$643,916	$853,001	–
SERVICES & SUPPLIES	$83,458	$100,337	$61,643	$171,852	–
0035 - CHILD SUPPORT TOTAL	**$782,718**	**$626,850**	**$705,560**	**$1,024,853**	**–**
0005 - COUNTY FAIR					
FIXED ASSETS	$33,947	–	–	$0	–
SALARIES & BENEFITS	$362,499	$399,237	$419,397	$447,093	–
SERVICES & SUPPLIES	$405,270	$386,493	$318,318	$373,735	–
TRANSFERS	–	–	–	$2,409	–
0005 - COUNTY FAIR TOTAL	**$801,716**	**$785,730**	**$737,715**	**$823,237**	**–**
0025 - COUNTY LOCAL REV AB109					
TRANSFERS	$1,014,927	$1,012,763	$1,142,604	$1,529,261	–
0025 - COUNTY LOCAL REV AB109 TOTAL	**$1,014,927**	**$1,012,763**	**$1,142,604**	**$1,529,261**	**–**
0018 - DA - ADULT DRUG COURT					
SERVICES & SUPPLIES	$152,912	$55,952	–	$0	–
0018 - DA - ADULT DRUG COURT TOTAL	**$152,912**	**$55,952**	**–**	**$0**	**–**
0309 - DA Alt Sentencing					
SALARIES & BENEFITS	–	–	$74,590	$325,681	–
SERVICES & SUPPLIES	–	–	$24,943	$67,831	–
TRANSFERS	–	–	$133	$5,867	–
0309 - DA ALT SENTENCING TOTAL	**–**	**–**	**$99,666**	**$399,379**	**–**
0308 - DA-RE-ENTRY PROGRAM					
SALARIES & BENEFITS	–	–	$9,762	$107,968	–
SERVICES & SUPPLIES	–	–	$23,805	$54,200	–
TRANSFERS	–	–	–	$195,000	–
0308 - DA-RE-ENTRY PROGRAM TOTAL	**–**	**–**	**$33,567**	**$357,168**	**–**
0013 - DEPT. SOCIAL SERVICES					
FIXED ASSETS	–	–	–	$150,000	–
OTHER CHARGES	$4,053,517	$4,106,110	$5,065,920	$6,442,000	–
SALARIES & BENEFITS	$2,657,237	$3,175,796	$3,285,624	$4,831,966	–
SERVICES & SUPPLIES	$2,179,062	$3,577,549	$2,712,119	$4,173,182	–
TRANSFERS	$18,100,800	$3,084,901	$5,385,568	$9,340,800	–
0013 - DEPT. SOCIAL SERVICES TOTAL	**$26,990,615**	**$13,944,356**	**$16,449,231**	**$24,937,948**	**–**
0022 - DISASTER RESPONSE FUND					
SERVICES & SUPPLIES	$3,795,916	–	$6,754	$0	–
TRANSFERS	$406,322	–	$408,335	$1,693	–
0022 - DISASTER RESPONSE FUND TOTAL	**$4,202,238**	**–**	**$415,089**	**$1,693**	**–**
0023 - DISASTR RECOV OP CNTR DROC					
SALARIES & BENEFITS	–	$282	$352	$342	–
SERVICES & SUPPLIES	$25,608	–	$274	$442	–
TRANSFERS	–	–	$432,534	$0	–
0023 - DISASTR RECOV OP CNTR DROC TOTAL	**$25,608**	**$282**	**$433,160**	**$784**	**–**
0037 - DNA PENALTY (PROP 69)					
FIXED ASSETS	–	–	$7,020	$0	–
SERVICES & SUPPLIES	$1,902	$2,263	$2,450	$22,149	–
0037 - DNA PENALTY (PROP 69) TOTAL	**$1,902**	**$2,263**	**$9,469**	**$22,149**	**–**
0064 - DOMESTIC VIOL ASSISTANCE					
SERVICES & SUPPLIES	$2,401	$6,432	$4,053	$14,006	–

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
0064 - DOMESTIC VIOL ASSISTANCE TOTAL	**$2,401**	**$6,432**	**$4,053**	**$14,006**	**–**
00D2 - ENVIRONMENTAL SETTLEMENT					
SERVICES & SUPPLIES	–	$505	–	$10,082	–
TRANSFERS	–	–	$2,500	$15,000	–
00D2 - ENVIRONMENTAL SETTLEMENT TOTAL	**–**	**$505**	**$2,500**	**$25,082**	**–**
0065 - ERDS					
SERVICES & SUPPLIES	–	–	–	$27,517	–
0065 - ERDS TOTAL	**–**	**–**	**–**	**$27,517**	**–**
0003 - FISH & GAME					
SALARIES & BENEFITS	$3,295	$3,674	$3,559	$3,427	–
SERVICES & SUPPLIES	$36,539	$22,522	$4,865	$3,914	–
0003 - FISH & GAME TOTAL	**$39,834**	**$26,196**	**$8,423**	**$7,341**	**–**
0067 - HAVA - ELECTIONS					
FIXED ASSETS	–	–	$0	$30,000	–
SERVICES & SUPPLIES	$3,894	-$38	–	$26,880	–
0067 - HAVA - ELECTIONS TOTAL	**$3,894**	**-$38**	**$0**	**$56,880**	**–**
0026 - LOCAL ASSISTANCE & TCF					
SERVICES & SUPPLIES	$49,312	$378,688	–	$0	–
TRANSFERS	$350,616	$1,173,492	$1,057,510	$0	–
0026 - LOCAL ASSISTANCE & TCF TOTAL	**$399,928**	**$1,552,180**	**$1,057,510**	**$0**	**–**
0014 - MENTAL HEALTH					
FIXED ASSETS	$105,148	–	$68,365	$80,000	–
SALARIES & BENEFITS	$3,049,703	$3,710,188	$3,907,908	$5,941,410	–
SERVICES & SUPPLIES	$4,560,950	$5,122,060	$7,055,616	$8,095,369	–
TRANSFERS	$256,233	$441,171	$559,440	$1,036,623	–
0014 - MENTAL HEALTH TOTAL	**$7,972,033**	**$9,273,420**	**$11,591,328**	**$15,153,402**	**–**
0054 - OPIOID SETTLEMENT FUND					
SERVICES & SUPPLIES	–	–	–	$742,220	–
TRANSFERS	–	–	–	$257,780	–
0054 - OPIOID SETTLEMENT FUND TOTAL	**–**	**–**	**–**	**$1,000,000**	**–**
0055 - PG&E DIXIE FIRE SETTLEMENT					
SALARIES & BENEFITS	–	–	–	$135,044	–
TRANSFERS	–	$10,000	–	$0	–
0055 - PG&E DIXIE FIRE SETTLEMENT TOTAL	**–**	**$10,000**	**–**	**$135,044**	**–**
0049 - PLAN GRANT-DWR/SGM					
TRANSFERS	$10,163	$5,521	–	$0	–
0049 - PLAN GRANT-DWR/SGM TOTAL	**$10,163**	**$5,521**	**–**	**$0**	**–**
0050 - PLAN GRANT - SB2					
SERVICES & SUPPLIES	–	$101,461	–	$115,352	–
TRANSFERS	$3,661	$11,839	–	$71,075	–
0050 - PLAN GRANT - SB2 TOTAL	**$3,661**	**$113,300**	**–**	**$186,427**	**–**
0052 - PLAN - HHAP GRANT					
SERVICES & SUPPLIES	–	–	$68,037	$0	–
TRANSFERS	–	–	$5,114	$0	–
0052 - PLAN - HHAP GRANT TOTAL	**–**	**–**	**$73,151**	**$0**	**–**
0048 - Plan Prop 1 IRWM					
SERVICES & SUPPLIES	$277,518	$1,132,740	$110,681	$0	–
TRANSFERS	$7,702	$14,967	$9,456	$0	–
0048 - PLAN PROP 1 IRWM TOTAL	**$285,220**	**$1,147,707**	**$120,137**	**$0**	**–**
0046 - PROB GRANT DEPT(S)					
FIXED ASSETS	–	$86,441	–	$50,000	–
OTHER CHARGES	$56,758	$62,806	$82,414	$599,000	–
SALARIES & BENEFITS	$1,094	$21,752	$81,336	$124,797	–
SERVICES & SUPPLIES	$415,550	$328,145	$320,507	$788,383	–

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	Empty Values
TRANSFERS	$346,172	$365,423	$491,922	$807,084	–
0046 - PROB GRANT DEPT(S) TOTAL	**$819,575**	**$864,568**	**$976,179**	**$2,369,264**	**–**
0015 - PUBLIC HEALTH					
FIXED ASSETS	–	–	–	$75,540	–
OTHER CHARGES	$93,655	$79,893	$94,815	$96,854	–
SALARIES & BENEFITS	$2,460,229	$3,136,272	$3,427,596	$3,883,824	–
SERVICES & SUPPLIES	$2,080,269	$2,103,969	$1,178,245	$2,182,794	–
TRANSFERS	$350,426	$392,009	$243,084	$355,968	–
0015 - PUBLIC HEALTH TOTAL	**$4,984,579**	**$5,712,143**	**$4,943,740**	**$6,594,980**	**–**
0062 - RECORDERS FUND					
FIXED ASSETS	–	–	–	$44,000	–
SALARIES & BENEFITS	$14,389	$35,932	$32,947	$23,498	–
SERVICES & SUPPLIES	$600	$22,489	$2,340	$301,795	–
0062 - RECORDERS FUND TOTAL	**$14,989**	**$58,421**	**$35,287**	**$369,293**	**–**
0002 - ROAD					
FIXED ASSETS	$491,853	$27,132	$202,782	$1,064,000	–
OTHER CHARGES	$1,950	$950	$500	$40,000	–
SALARIES & BENEFITS	$4,519,977	$5,336,876	$5,739,393	$6,896,708	–
SERVICES & SUPPLIES	$3,029,513	$3,051,325	$2,895,688	$9,892,627	–
TRANSFERS	$43,975	$27,317	$4,719	$46,897	–
0002 - ROAD TOTAL	**$8,087,268**	**$8,443,600**	**$8,843,082**	**$17,940,232**	**–**
0017 - SHERIFF GRANTS					
FIXED ASSETS	$740,218	$661,728	$268,405	$660,664	–
OTHER CHARGES	$4,644	$2,371	$3,357	$10,000	–
SALARIES & BENEFITS	$870,403	$1,018,801	$1,272,932	$1,472,506	–
SERVICES & SUPPLIES	$894,344	$851,777	$1,330,291	$2,422,972	–
TRANSFERS	$153,287	$7,805	$8,676	$376,965	–
0017 - SHERIFF GRANTS TOTAL	**$2,662,896**	**$2,542,483**	**$2,883,661**	**$4,943,107**	**–**
0057 - SW GRANTS (PW)					
SERVICES & SUPPLIES	-$195	$87	–	$0	–
TRANSFERS	–	–	–	$35,000	–
0057 - SW GRANTS (PW) TOTAL	**-$195**	**$87**	**–**	**$35,000**	**–**
0011 - TITLE III					
OTHER CHARGES	–	–	–	$11,302	–
SERVICES & SUPPLIES	–	–	–	$13,219	–
TRANSFERS	$56,720	$245,111	$59,614	$214,154	–
0011 - TITLE III TOTAL	**$56,720**	**$245,111**	**$59,614**	**$238,675**	**–**
0053 - TOBACCO SETTLEMENT FUND					
SERVICES & SUPPLIES	$691	-$1,169	–	-$871	–
TRANSFERS	–	$600,000	$200,000	$200,000	–
0053 - TOBACCO SETTLEMENT FUND TOTAL	**$691**	**$598,831**	**$200,000**	**$199,129**	**–**
EXPENSES TOTAL	**$69,694,614**	**$59,081,487**	**$61,770,397**	**$90,500,226**	**–**

AGRICULTURAL COMMISSIONER

Fund: 0001 General
Budget Unit: 20425 - Agricultural Commissioner
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

DEPARTMENT NARRATIVE



Department Head: County Agricultural Commissioner/Sealer
Title: 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.

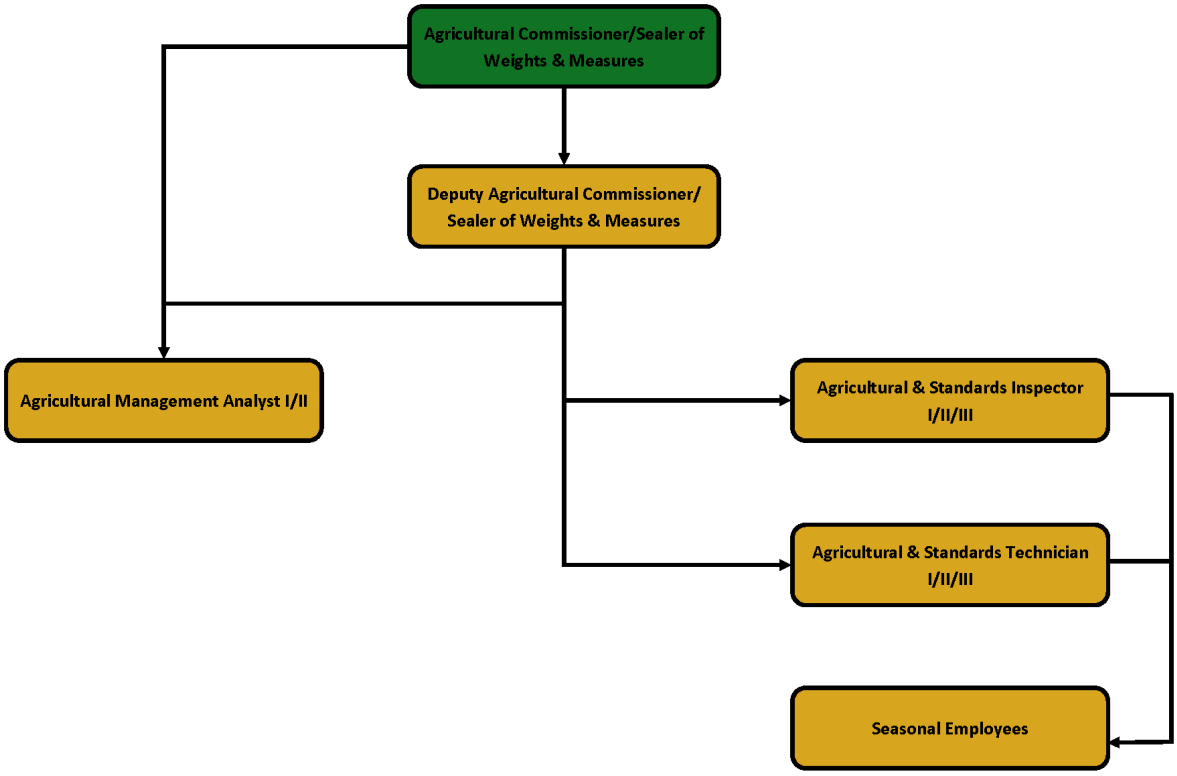
HIGHLIGHTS FROM THE PAST YEAR

- Our department met our 23-24 Maintenance of Effort to qualify for CDFA 224a and 224 g funding exceeding our budgeted amount by $51,000.00
- We were able to meet the and exceed that small county minimum for the Department of Pesticide Regulation (DPR) MIL tax resulting in exceeding our budgeted amount by $6,000.00
- The hiring of Joseph Froese as our new Inspector in October.
- We were able to acquire a new crane for the weight truck. It has already been used extensively for the testing of livestock scales and vehicle scales in Plumas and Sierra Counties.
- We have been working since 2017 to obtain United States Department of Agriculture (USDA)/Animal Plant Health Inspections Service (APHIS) grasshopper sampler certification. Joseph was able to complete this training on June 23, 2025. This will allow our department to officially sample grasshopper populations for submittal to USDA/APHIS for possible treatment of extreme grasshopper populations.
- Our department was able to successfully tier the county to the Environmental Impact Report/Environmental Impact Statement for the California Wildlife Damage Mitigation Project.
- 50% of the department is trained through ICS 400 in emergency management.
- The department co-hosted a Continuing Education Day for our growers to allow for the recertification of Private Applicator's Certificates.
- 16 Restricted Material Permits were issued.
- 20 Operator Identification Numbers were issued.
- 15 pesticide use enforcement inspections were conducted.
- 649 Bee hives registered; 135 bee hives inspected.
- 31 truckloads of incoming nursery stock inspected.
- 16 incoming seed shipments were inspected.
- 8 Certified Producer Certificates issued.
- 1 Certified Farmers Market certificate
- 706 hours were expended on treating 256.98 acres for 15 different species of noxious weeds, allowing native vegetation to recover.
- 248 fuel pumps were tested.
- 30 cattle scales were tested and sealed.
- 10 vehicle scales were tested and sealed.
- 110 small weighing and measuring devices were tested and sealed.
- 302 package audits were completed at 3 different locations.
- 3 Industrial Hemp sites registered.

PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Agricultural Commissioner/Sealer of Weights & Measures	1	1	1	1	1
Administrative Assistant I/II OR Agricultural & Standards Management Analyst I/II	1	1	1	1	1
Deputy Agricultural Commissioner/Sealer of Weights & Measures OR Agricultural Weights & Measures Inspector I/II/III OR Agricultural Weights & Measures Technician I/II/III	2	2	2	2	2
Agricultural Weights & Measures Technician I/II/III	0	0	0	1	1
FULL-TIME EQUIVALENT POSITIONS	**4**	**4**	**4**	**5**	**5**

DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

Agricultural Commissioner Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45070 - AGRICULTURAL SERVICES	$27,577	$24,085	$23,801	$124,465	$124,465
CHARGES FOR SERVICES TOTAL	**$27,577**	**$24,085**	**$23,801**	**$124,465**	**$124,465**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$58,470	$47,284	–	$75,000	$75,000
46251 - REIMBURSEMENTS/REFUNDS	–	$17	–	$0	$0
OTHER REVENUE TOTAL	**$58,470**	**$47,301**	**–**	**$75,000**	**$75,000**
STATE & FEDERAL AID					
44180P - STATE AID FOR AG	$0	$16,740	$634	$1,200	$1,200
44180 - STATE-AID FOR AGRICULTURE	$327,473	$329,279	$391,271	$370,000	$370,000
STATE & FEDERAL AID TOTAL	**$327,473**	**$346,019**	**$391,906**	**$371,200**	**$371,200**
TRANSFERS					
48000 - TRANSFER-IN	$4,500	$4,500	–	$0	$0
48005 - TRANSFER-IN5	–	–	$30,518	$0	$0
TRANSFERS TOTAL	**$4,500**	**$4,500**	**$30,518**	**$0**	**$0**
REVENUES TOTAL	**$418,020**	**$421,905**	**$446,224**	**$570,665**	**$570,665**
Expenses					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	$55,375	–	–	$10,500	$10,500
542600 - EQUIPMENT	$11,615	–	$74,302	$0	$0
541980 - TRUCK	$43,216	$51,489	–	$0	$0
FIXED ASSETS TOTAL	**$110,207**	**$51,489**	**$74,302**	**$10,500**	**$10,500**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	–	–	$88	$840	$840
51121 - BOOT ALLOWANCE	–	–	–	$600	$600
51120 - CELL PHONE ALLOW	$1,880	$1,800	$1,850	$240	$240
51110 - COMPENSATION INSURANCE	$3,750	$24,499	$23,039	$13,769	$13,769
51100 - FICA/MEDICARE OASDI	$20,879	$23,209	$26,322	$30,764	$30,764
51090 - GROUP INSURANCE	$64,545	$66,295	$97,025	$86,192	$86,192
51150 - LIFE INSURANCE	$334	$334	$334	$367	$367
51081 - OPEB LIABILITY	$9,513	$9,660	$11,604	$13,428	$13,428
51020 - OTHER WAGES	$7,862	$16,343	$10,999	$11,800	$11,800
51060 - OVERTIME PAY	–	–	$405	$500	$500
51000 - REGULAR WAGES	$272,454	$283,054	$330,993	$401,461	$401,461
51080 - RETIREMENT	$23,195	$69,484	$88,704	$95,855	$95,855
51070 - UNEMPLOYMENT INSURANCE	$366	$305	$282	$290	$290
SALARIES & BENEFITS TOTAL	**$404,778**	**$494,983**	**$591,644**	**$656,106**	**$656,106**
SERVICES & SUPPLIES					
520000 - AGRICULTURE	$8,852	$8,884	$19,352	$26,000	$26,000
520200 - COMMUNICATIONS	–	–	–	$130	$130
520250 - COPY MACHINE LEASE	–	–	$127	$3,500	$3,500
527802 - ELECTRIC CHARGES	$2,695	$2,272	$4,506	$7,000	$7,000
520900 - EQUIPMENT MAINTENANCE	$1,857	$2,426	$1,091	$4,000	$4,000
523800 - EQUIP RENT/LEASE	$3,000	$3,000	$3,000	$0	$0
527550 - IN COUNTY HOSTING	$676	$608	$98	$500	$500
525119 - LIABILITY SELF-FUND INSURANCE	$2,772	$3,170	$3,803	$3,721	$3,721
521600 - MEMBERSHIPS/ANNUAL DUES	$2,161	$2,182	$2,377	$3,250	$3,250
521800 - OFFICE EXPENSE	$6,428	$1,205	$2,143	$5,000	$5,000
521801 - Office Water	–	–	$411	$450	$450
525000 - OVERHEAD	–	–	–	$81,921	$81,921
520220 - PAPER/PAPER SUPPLIES	–	$784	$651	$750	$750
520201 - PHONE - LAND LINE (S)	$285	$301	$318	$3,600	$3,600
520210 - POSTAGE/SHIP, MAIL COST	$316	$385	$380	$450	$450
521900 - PROFESSIONAL SVC	$0	–	–	$97,465	$97,465
527803 - PROPANE/OTHR HEATING FUEL	$2,415	$1,460	$1,689	$3,000	$3,000
520407 - REFUSE DISPOSAL	$9	$25	$54	$65	$65
520940 - SAFETY EQUIPMENT/EXPENSES	$2,374	$4,997	$1,391	$2,000	$2,000
524300 - SMALL TOOLS/INSTRUMENTS	$434	$2,289	$1,200	$1,500	$1,500
524400 - SPECIAL DEPARTMENT EXPENSE	$4,683	$4,246	$4,275	$7,435	$7,435
527000 - TRAINING	$1,020	$2,795	$1,850	$4,000	$4,000
527400 - TRAVEL- IN COUNTY	$6,818	$7,884	$6,799	$8,000	$8,000
527500 - TRAVEL- OUT OF COUNTY	$2,151	$4,271	$7,863	$8,500	$8,500
520902 - VEHICLE MAINTENANCE	$2,656	$3,370	$2,947	$4,000	$4,000
SERVICES & SUPPLIES TOTAL	**$51,601**	**$56,553**	**$66,323**	**$276,237**	**$276,237**
EXPENSES TOTAL	**$566,585**	**$603,025**	**$732,269**	**$942,843**	**$942,843**
Surplus (Deficit)	-$148,565	-$181,120	-$286,045	-$372,178	-$372,178

ASSESSOR

Fund: 0001 General
Budget Unit: 20060 - Assessor
Function: 01 - General Government
Activity: 11 - Finance

DEPARTMENT NARRATIVE

Department Head: Cindie Froggatt
Title: 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.

HIGHLIGHTS FROM THE PAST YEAR

The Assessor's Department has had a very productive year in that we now have a Permanent Chief Appraiser and one more appraiser that is being trained. We have also hired and trained a Department Fiscal Officer and a Property Tax Assessment Specialist.

The 2024-2025 tax year has been challenging as we have spent a lot of time understanding our practices and procedures. This includes the Assessment Appeals process, which we have made great strides in.

The valuation of hangars has been done more accurately as we have the leases for almost all hangars. With more information provided to the Assessor's office, the valuation of aircraft is being done more accurately.

The change in ownership transfers have been brought up to current levels of 45 days, this allows the appraisal staff to re-assess these properties closer to our goal of 3 months. The time from when the new construction or re-appraisable event happens to when it's re-assessed has been cut drastically.

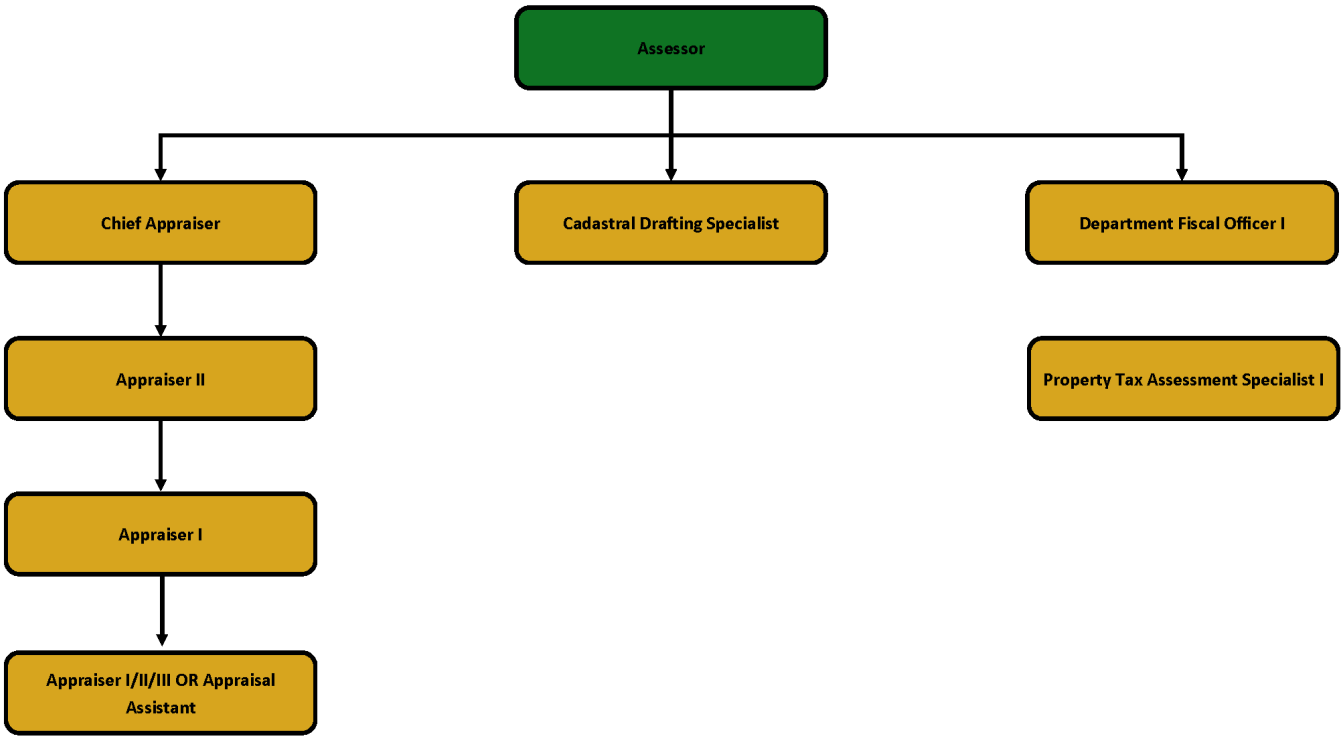
Our current Prop 8 process has shown to be more accurate as we do an appraisal on all Prop 8 properties. This has helped us to be more accurate with our Prop 8 values.

These changes have allowed us to move forward with improving processes to help making jobs more efficient and ultimately, serve the public better.

PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Auditor/Appriaser I/II/III OR Assistant County Assessor	1	0	0	0	0
Assessor	1	1	1	1	1
Chief Appraiser	1	1	1	1	1
Appraiser I/II/III OR Appraisal Assistant	3	3	3	3	3
Cadastral Drafting Specialist	1	1	1	1	1
Department Fiscal Officer I/II OR Assessor's Office Manager	0	1	1	1	1
Property Tax Assessment Technician OR Property Tax Assessment Specialist I/II	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**8**	**8**	**8**	**8**	**8**

DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

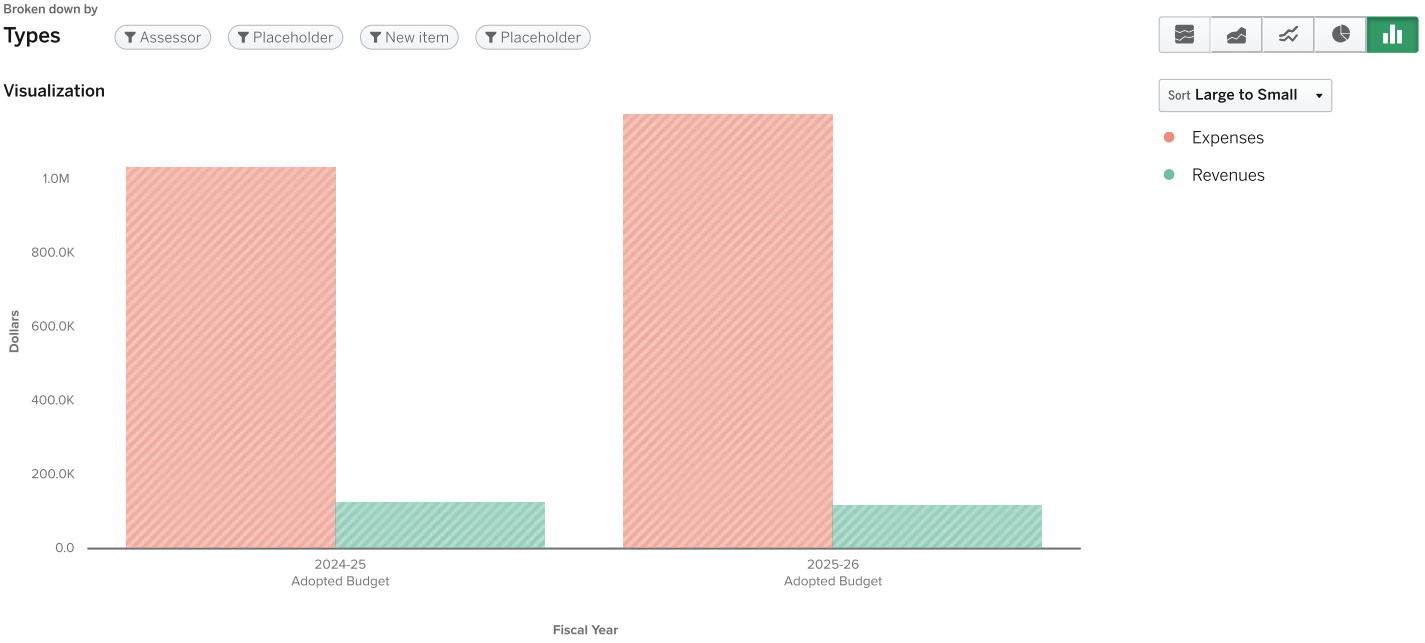
Back History Reset

Broken down by

Types

Assessor Placeholder New item Placeholder

Visualization



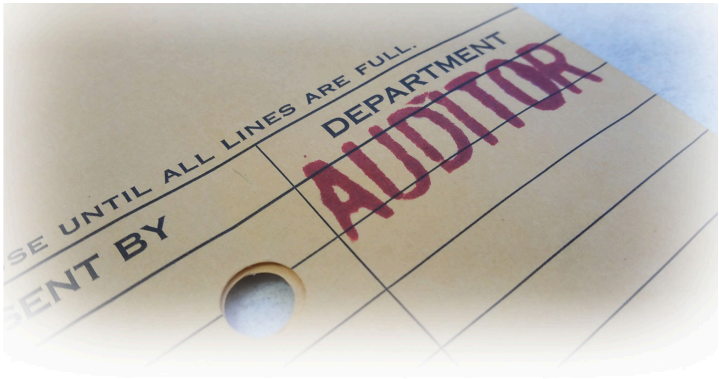
BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45010 - ASSM-TAX COLLECTOR FEES	$16,738	$19,048	$13,059	$13,000	$13,000
45005 - SB 2557 COLLECTION CHARGE	$104,995	$105,086	$105,086	$105,000	$105,000
CHARGES FOR SERVICES TOTAL	**$121,733**	**$124,134**	**$118,145**	**$118,000**	**$118,000**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$446	–	–	$0	$0
OTHER REVENUE TOTAL	**$446**	**–**	**–**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	$9,000	$9,000	–	$0	$0
48005 - TRANSFER-IN5	–	–	$28,705	$0	$0
TRANSFERS TOTAL	**$9,000**	**$9,000**	**$28,705**	**$0**	**$0**
REVENUES TOTAL	**$131,179**	**$133,134**	**$146,849**	**$118,000**	**$118,000**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$7,809	$2,768	$5,335	$6,394	$6,394
51100 - FICA/MEDICARE OASDI	$37,514	$26,888	$32,362	$42,361	$42,361
51090 - GROUP INSURANCE	$58,412	$42,886	$87,357	$132,093	$132,093
51150 - LIFE INSURANCE	$334	$334	$334	$468	$468
51081 - OPEB LIABILITY	$19,024	$19,319	$18,566	$21,484	$21,484
51020 - OTHER WAGES	–	$26,169	$13,950	$15,000	$15,000
51060 - OVERTIME PAY	$4,172	$25	–	$0	$0
51000 - REGULAR WAGES	$499,827	$325,867	$412,794	$551,907	$551,907

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51080 - RETIREMENT	$44,464	$108,094	$123,261	$136,906	$136,906
51070 - UNEMPLOYMENT INSURANCE	$761	$618	$551	$506	$506
SALARIES & BENEFITS TOTAL	**$672,316**	**$552,969**	**$694,510**	**$907,119**	**$907,119**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$1,942	$3,175	$2,887	$3,000	$3,000
529851 - COMPUTER HARDWARE/SUPPL	–	–	$2,372	$2,800	$2,800
520250 - COPY MACHINE LEASE	$2,950	$3,250	$1,466	$4,000	$4,000
520419 - COVID PPE & CLEANING COST	$48	–	–	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	$5,774	$6,429	$7,420	$6,495	$6,495
521600 - MEMBERSHIPS/ANNUAL DUES	$1,000	$2,113	$2,401	$2,400	$2,400
521800 - OFFICE EXPENSE	$2,587	$3,954	$3,273	$3,500	$3,500
525000 - OVERHEAD	–	–	–	$201,172	$201,172
520220 - PAPER/PAPER SUPPLIES	$564	$648	$1,134	$1,000	$1,000
520201 - PHONE - LAND LINE (S)	$412	$488	$531	$2,000	$2,000
520210 - POSTAGE/SHIP, MAIL COST	$2,838	$3,133	$3,761	$6,500	$6,500
520234 - PRINTER SUPPLIES	–	–	–	$500	$500
520233 - PRINTING SVC/CHRGS	$3,289	$4,819	$4,233	$7,500	$7,500
521900 - PROFESSIONAL SVC	$4,984	–	–	$7,200	$7,200
520410 - SOFTWARE LICENSE	–	–	$1,320	$1,900	$1,900
527400 - TRAVEL- IN COUNTY	$572	$1,515	$1,729	$1,800	$1,800
527500 - TRAVEL- OUT OF COUNTY	$4,245	$5,354	$7,289	$15,000	$15,000
520902 - VEHICLE MAINTENANCE	$1,096	–	$2,923	$3,500	$3,500
SERVICES & SUPPLIES TOTAL	**$32,301**	**$34,878**	**$42,739**	**$270,267**	**$270,267**
EXPENSES TOTAL	**$704,617**	**$587,848**	**$737,249**	**$1,177,386**	**$1,177,386**
Surplus (Deficit)	-$573,438	-$454,714	-$590,400	-$1,059,386	-$1,059,386

AUDITOR-CONTROLLER

DEPARTMENT NARRATIVE



Department Head: Martee Nieman
Title: 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.

HIGHLIGHTS FROM THE PAST YEAR

The Plumas County Auditor-Controller's Office is pleased to report on a productive fiscal year, marked by significant progress in financial audits and record modernization. The Single Audit for fiscal year 2022-2023 has been successfully completed, and substantial strides have been made toward completing the 2023-2024 audit.

Modernizing Records:
In pursuit of greater efficiency and accuracy, the office is modernizing financial record-keeping by scanning and uploading documents into the county's financial system, Tyler Munis. This initiative is designed to expedite all future audits for both the county and its special districts.

Payroll:
Significant progress has been made on the Tyler Munis payroll conversion, with full implementation targeted for the start of the 2026 calendar year. It has been a lot of work with the double entry of payroll in both the legacy system and in Tyler Munis. We feel great about the progress made and look forward to a more streamlined payroll system in the coming new year.

Fixed Assets:
The Fixed Assets module has been successfully implemented into Tyler Munis.

Special Districts:

The office proudly provides essential financial services to over 40 special districts within Plumas County, including timely vendor payments as well as payroll services for more than a dozen districts.

Munis Training:
Training initiatives for county departments on Tyler Munis modules have been expanded. By empowering staff to input invoices and run reports, this effort has reduced invoice processing times, generating cost and time savings for the county.

Fiscal Year 24/25 Received and Processed by the Auditor Controller's Office
Year, Month, Day:

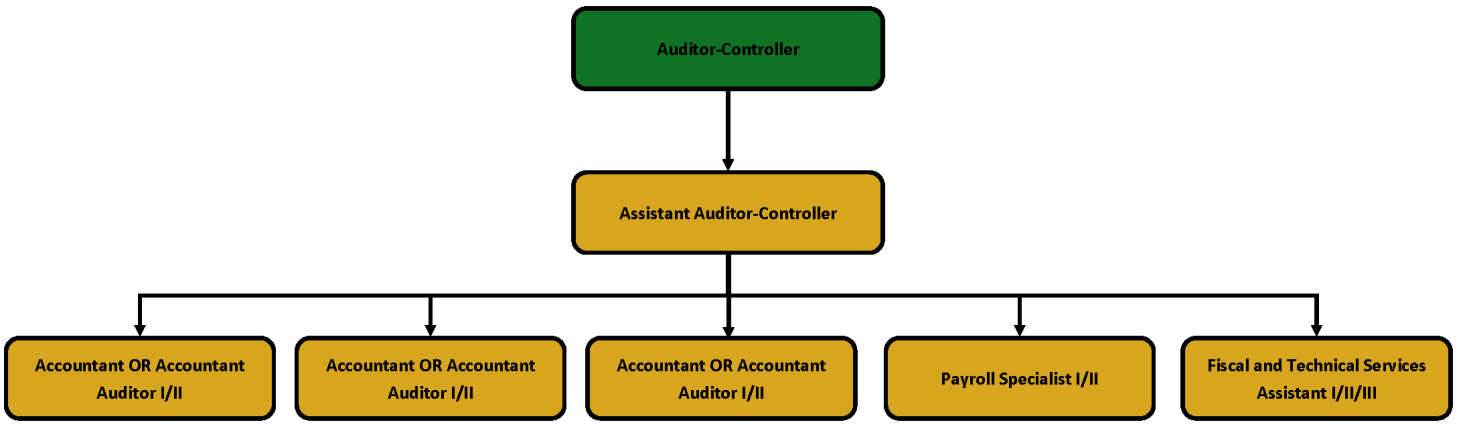
Deposits: over 4,200 ~ 350/month, ~ 11.67/day
Invoices: over 3,000 ~ 254/month, ~ 8.5/day
Payroll: 26 bi-weekly pay periods for 450+ employees both within the county and special districts.
Journals: over 1,600 ~133/month, ~4/day
Electronic Transfers ET's: 540, ~ 45/month, ~ 1.5/day
Budget Transfers BT's: 220, ~18/mo
Journal Reversals: 59 ~ 5/mo- these include accrual journals that must be reversed.
W2's: 639
1099's: 257

A strong working relationship with Plumas County schools has been maintained, and approximately 400 journal and payroll entries were processed for the school district and Feather River College (FRC) alone.

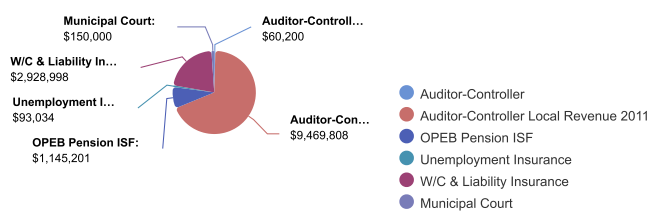
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Auditor-Controller	6	6	7	7	7
FULL-TIME EQUIVALENT POSITIONS	**6**	**6**	**7**	**7**	**7**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

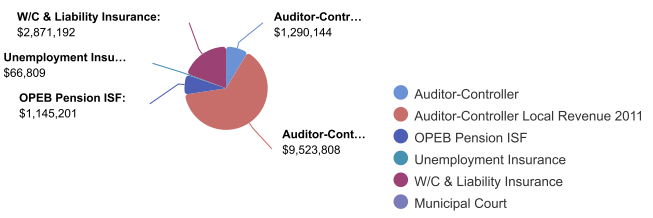


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45020 - AUDITING-ACCOUNTING FEES	$71,268	$52,520	$62,774	$54,300	$54,300
45005 - SB 2557 COLLECTION CHARGE	$3,900	$3,904	$3,904	$5,900	$5,900
CHARGES FOR SERVICES TOTAL	**$75,169**	**$56,424**	**$66,678**	**$60,200**	**$60,200**
FINES & PENALTIES	$162,495	$192,820	$142,834	$150,000	$150,000
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	$2,422,519	$2,477,765	$2,965,806	$3,009,032	$3,009,032
46009 - OPEB REIMB FR DEPT	$965,055	$979,969	$979,969	$1,137,980	$1,137,980
OTHER REVENUE TOTAL	**$3,387,574**	**$3,457,734**	**$3,945,775**	**$4,147,012**	**$4,147,012**
STATE & FEDERAL AID					
44718A - ACLOCRV11 STATE&FED AID	-$24,393	$0	$0	$0	$0
44760A - ACLOCRV11 STATE&FED AID	$1,318	–	–	$0	$0
44780A - ACLOCRV11 STATE&FED AID	$484,630	$405,988	$491,260	$428,000	$428,000
44705A - ST-DA 1/2 1020 SUBACCT	$20,006	$18,021	$17,694	$41,452	$41,452
44782A - ST-FAMILY SPT SUBACT	$3,512,875	$2,921,911	$3,739,622	$3,305,000	$3,305,000
44712A - ST-MH AB 118 SUBACCT	$868,177	$842,709	$691,219	$590,000	$590,000
44711A - ST MH-BEHAV HLTH SUB	$1,576,334	$1,625,085	$1,682,893	$867,500	$867,500
44706A - ST-PD 1/2 1020 SUBACCT	$21,246	$18,020	$17,694	$43,264	$43,264
44709A - ST-PROB YTH OFFDR BGSA	$137,058	$114,140	$117,637	$124,106	$124,106
44716A - ST-SO CAL EMA SUBACCT	$29,486	$29,486	$29,486	$29,486	$29,486
44715A - ST-SO ELEAS SUBACCT	$568,514	$500,000	$460,951	$500,000	$500,000
44700A - ST-SO TRL CT SEC SUB	$548,810	$415,551	$539,058	$441,000	$441,000
44725 - ST-SS FOSTER CARE	–	–	$46,766	$0	$0
44781A - ST-SS PROT SVC SUBACCT	$3,224,083	$3,307,422	$3,124,890	$3,100,000	$3,100,000
STATE & FEDERAL AID TOTAL	**$10,968,144**	**$10,198,333**	**$10,959,169**	**$9,469,808**	**$9,469,808**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$11,018	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$11,018**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$30,910	$105,615	$38,285	$20,221	$20,221
43998 - UNREALZED GAINS/LOSSES	$30,802	$41,083	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$61,712**	**$146,698**	**$38,285**	**$20,221**	**$20,221**
REVENUES TOTAL	**$14,655,093**	**$14,052,010**	**$15,163,760**	**$13,847,241**	**$13,847,241**
Expenses					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$35	$420	$420	$420	$420
51110 - COMPENSATION INSURANCE	$7,231	$3,132	$5,057	$6,053	$6,053
51100 - FICA/MEDICARE OASDI	$29,013	$31,965	$36,302	$41,711	$41,711
51090 - GROUP INSURANCE	$78,829	$240,926	$236,306	$376,369	$376,369
51150 - LIFE INSURANCE	$696	$769	$914	$1,106	$1,106
51081 - OPEB LIABILITY	$14,269	$14,490	$16,246	$18,798	$18,798
51020 - OTHER WAGES	$79,945	$41,690	$28,121	$30,000	$30,000
51060 - OVERTIME PAY	$8,507	$7,788	$15,344	$0	$0
51000 - REGULAR WAGES	$289,870	$360,992	$418,166	$542,508	$542,508
51080 - RETIREMENT	$32,183	$111,393	$124,535	$140,458	$140,458
51070 - UNEMPLOYMENT INSURANCE	$648	$532	$456	$610	$610
SALARIES & BENEFITS TOTAL	**$541,227**	**$814,098**	**$881,867**	**$1,158,033**	**$1,158,033**
SERVICES & SUPPLIES					
520540 - ADMIN FEES	$321	$401	$321	$500	$500
523710 - ANNUAL PUB/REF MANUALS	$1,565	$905	$993	$2,500	$2,500
522800 - BOND -BLANKET EMPLEE	$7,924	$8,571	$8,830	$8,978	$8,978
520530 - CLAIMS	$2,244,534	$1,890,283	$2,225,021	$2,831,943	$2,831,943
529500 - COMPUTER	$1,943	$7,704	$1,681	$2,500	$2,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520250 - COPY MACHINE LEASE	$4,553	$2,643	$4,513	$5,000	$5,000
523130 - EMPLEE ASSIST PROGRAM	$12,706	$15,920	$15,920	$15,000	$15,000
520221 - ENVELOPES	$1,521	$1,841	$1,680	$2,000	$2,000
520227 - FOLDERS/FILES/BINDERS	$222	$213	$838	$1,000	$1,000
525119 - LIABILITY SELF-FUND INSURANCE	$4,910	$5,533	$6,144	$5,756	$5,756
521600 - MEMBERSHIPS/ANNUAL DUES	$396	$444	$428	$1,500	$1,500
521800 - OFFICE EXPENSE	$3,574	$1,216	$5,548	$5,000	$5,000
521230 - OFFICE FURNITURE/EQUIP	$176	$8,557	-$1,367	$3,000	$3,000
521801 - Office Water	–	$196	$581	$300	$300
520559 - OPEB PARS CONTRIBUTIONS	–	–	$1,959,261	$853,485	$853,485
525000 - OVERHEAD	$9,158	$10,669	–	$61,531	$61,531
520220 - PAPER/PAPER SUPPLIES	$2,648	$3,066	$2,481	$3,500	$3,500
520201 - PHONE - LAND LINE (S)	$315	$306	$357	$350	$350
523211 - POLLUTION - INS	$41,233	$36,815	$32,822	$31,582	$31,582
520210 - POSTAGE/SHIP, MAIL COST	$10,258	$10,534	$11,023	$15,000	$15,000
521107 - PRE-EMPLOYMENT COSTS	–	–	–	$200	$200
521900 - PROFESSIONAL SVC	$155,100	$234,093	$283,168	$355,000	$355,000
524400 - SPECIAL DEPARTMENT EXPENSE	$1,380	$3,021	$4,535	$1,500	$1,500
527000 - TRAINING	–	$450	–	$2,500	$2,500
527400 - TRAVEL- IN COUNTY	$49	–	–	$0	$0
527500 - TRAVEL- OUT OF COUNTY	$2,219	$3,873	$3,700	$5,000	$5,000
520243 - WARRANTS	$4,309	$2,540	$5,238	$5,000	$5,000
SERVICES & SUPPLIES TOTAL	**$2,511,013**	**$2,249,791**	**$4,573,716**	**$4,219,625**	**$4,219,625**
TRANSFERS					
580711 - TRN-*BEHAV HLTH SUBACCT	$1,576,334	$1,625,085	$1,555,694	$867,500	$867,500
580705 - TRN-DA 1/2 AB118	–	–	–	$41,452	$41,452
580782 - TRN-FAMILY SPT SUBACT	$4,379,397	$6,525,902	$4,673,636	$3,305,000	$3,305,000
580712 - TRN-MH AB 118 SUBACCT	$796,753	$854,801	$691,219	$590,000	$590,000
580706 - TRN-PD 1/2 AB118	–	–	–	$43,264	$43,264
580709 - TRN-PROB YTH OFFDR BGSA	$138,113	$128,086	$117,637	$124,106	$124,106
580716 - TRN-SO CAL EMA SUBACCT	$29,486	$29,486	$29,486	$29,486	$29,486
580715 - TRN-SO ELEAS SUBACCT	$500,000	$500,000	$460,951	$500,000	$500,000
580700 - TRN-SO TRL CT SEC SUB	$498,644	$489,970	$451,115	$441,000	$441,000
580780 - TRN-SS CAL WORKS MOE	$166,953	$405,988	$407,786	$482,000	$482,000
580781 - TRN-*SS PROT SVC SUBACCT	–	–	$733,270	$3,100,000	$3,100,000
TRANSFERS TOTAL	**$8,085,681**	**$10,559,317**	**$9,120,793**	**$9,523,808**	**$9,523,808**
EXPENSES TOTAL	**$11,137,921**	**$13,623,206**	**$14,576,375**	**$14,901,466**	**$14,901,466**
Surplus (Deficit)	$3,517,172	$428,803	$587,384	-$1,054,225	-$1,054,225

AUDITOR-CONTROLLER

Fund: 0001 General
Budget Unit: 20040 - Auditor-Controller
Function: 01 General Government
Activity: 11 - Finance

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Accountant OR Accountant Auditor I/II	3	3	3	3	3
Assistant Auditor-Controller OR Chief Deputy Auditor	1	1	1	1	1
Payroll Specialist I/II	1	1	1	1	1
Auditor-Controller	1	1	1	1	1
Fiscal and Technical Services Assistant I/II/III	0	0	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	6	6	7	7	7

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45020 - AUDITING-ACCOUNTING FEES	$71,268	$52,520	$62,774	$54,300	$54,300
45005 - SB 2557 COLLECTION CHARGE	$3,900	$3,904	$3,904	$5,900	$5,900
CHARGES FOR SERVICES TOTAL	**$75,169**	**$56,424**	**$66,678**	**$60,200**	**$60,200**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$11,018	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$11,018**	**$0**	**$0**
REVENUES TOTAL	**$75,169**	**$56,424**	**$77,696**	**$60,200**	**$60,200**
Expenses					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$35	$420	$420	$420	$420
51110 - COMPENSATION INSURANCE	$7,231	$3,132	$5,057	$6,053	$6,053
51100 - FICA/MEDICARE OASDI	$29,013	$31,965	$36,302	$41,711	$41,711
51090 - GROUP INSURANCE	$78,829	$60,909	$64,727	$91,874	$91,874
51150 - LIFE INSURANCE	$696	$769	$914	$1,106	$1,106
51081 - OPEB LIABILITY	$14,269	$14,490	$16,246	$18,798	$18,798
51020 - OTHER WAGES	$79,945	$41,690	$28,121	$30,000	$30,000
51060 - OVERTIME PAY	$8,507	$7,788	$15,344	$0	$0
51000 - REGULAR WAGES	$289,870	$360,992	$418,166	$542,508	$542,508
51080 - RETIREMENT	$32,183	$111,393	$124,535	$140,458	$140,458
51070 - UNEMPLOYMENT INSURANCE	$648	$532	$456	$610	$610
SALARIES & BENEFITS TOTAL	**$541,227**	**$634,080**	**$710,288**	**$873,538**	**$873,538**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$1,565	$905	$993	$2,500	$2,500
529500 - COMPUTER	$1,943	$7,704	$1,681	$2,500	$2,500
520250 - COPY MACHINE LEASE	$4,553	$2,643	$4,513	$5,000	$5,000
520221 - ENVELOPES	$1,521	$1,841	$1,680	$2,000	$2,000
520227 - FOLDERS/FILES/BINDERS	$222	$213	$838	$1,000	$1,000
525119 - LIABILITY SELF-FUND INSURANCE	$4,910	$5,533	$6,144	$5,756	$5,756
521600 - MEMBERSHIPS/ANNUAL DUES	$396	$444	$428	$1,500	$1,500
521800 - OFFICE EXPENSE	$3,574	$1,216	$5,548	$5,000	$5,000
521230 - OFFICE FURNITURE/EQUIP	$176	$8,557	-$1,367	$3,000	$3,000
521801 - Office Water	–	$196	$581	$300	$300
520220 - PAPER/PAPER SUPPLIES	$2,648	$3,066	$2,481	$3,500	$3,500
520201 - PHONE - LAND LINE (S)	$315	$306	$357	$350	$350
520210 - POSTAGE/SHIP, MAIL COST	$10,258	$10,534	$11,023	$15,000	$15,000
521107 - PRE-EMPLOYMENT COSTS	–	–	–	$200	$200
521900 - PROFESSIONAL SVC	$155,100	$234,093	$283,168	$355,000	$355,000
524400 - SPECIAL DEPARTMENT EXPENSE	$1,380	$3,021	$4,535	$1,500	$1,500
527000 - TRAINING	–	$450	–	$2,500	$2,500
527400 - TRAVEL- IN COUNTY	$49	–	–	$0	$0
527500 - TRAVEL- OUT OF COUNTY	$2,219	$3,873	$3,700	$5,000	$5,000
520243 - WARRANTS	$4,309	$2,540	$5,238	$5,000	$5,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SERVICES & SUPPLIES TOTAL	$195,137	$287,133	$331,541	$416,606	$416,606
EXPENSES TOTAL	$736,364	$921,214	$1,041,830	$1,290,144	$1,290,144
Surplus (Deficit)	-$661,195	-$864,790	-$964,134	-$1,229,944	-$1,229,944

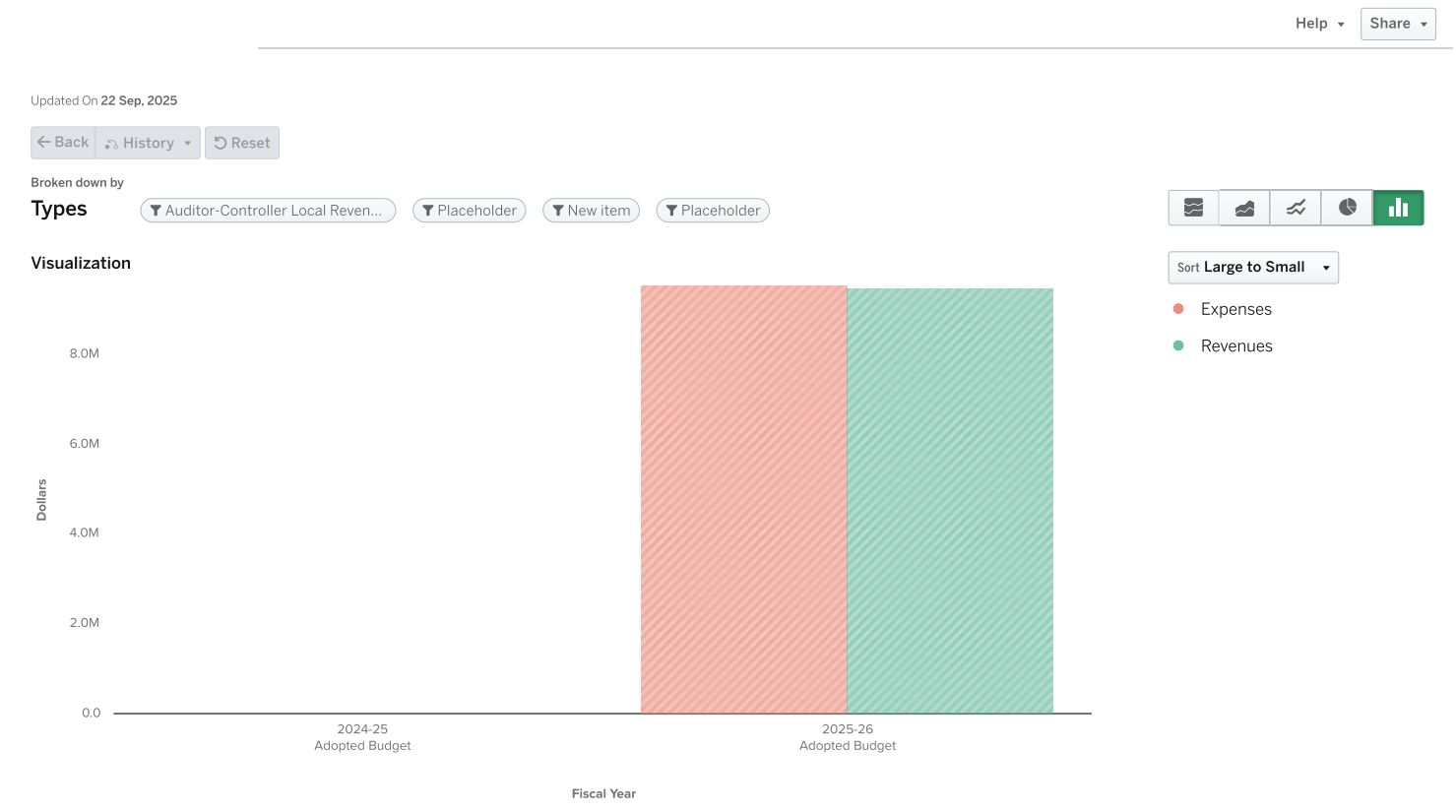
AUDITOR-CONTROLLER LOCAL REVENUE 2011

Fund: 0009 Aud-Co Local Rev 2011
Budget Unit: 20009 - Auditor-Controller Local Revenue 2011
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

This fund was established by the County in 2011 and is dedicated to particular revenue sources and expenditures for designated purposes. It enhances accountability, ensures targeted use of resources, and supports various governmental objectives.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44718A - ACLOCRV11 STATE&FED AID	-$24,393	$0	$0	$0	$0
44760A - ACLOCRV11 STATE&FED AID	$1,318	–	–	$0	$0
44780A - ACLOCRV11 STATE&FED AID	$484,630	$405,988	$491,260	$428,000	$428,000
44705A - ST-DA 1/2 1020 SUBACCT	$20,006	$18,021	$17,694	$41,452	$41,452
44782A - ST-FAMILY SPT SUBACT	$3,512,875	$2,921,911	$3,739,622	$3,305,000	$3,305,000
44712A - ST-MH AB 118 SUBACCT	$868,177	$842,709	$691,219	$590,000	$590,000
44711A - ST MH-BEHAV HLTH SUB	$1,576,334	$1,625,085	$1,682,893	$867,500	$867,500
44706A - ST-PD 1/2 1020 SUBACCT	$21,246	$18,020	$17,694	$43,264	$43,264
44709A - ST-PROB YTH OFFDR BGSA	$137,058	$114,140	$117,637	$124,106	$124,106
44716A - ST-SO CAL EMA SUBACCT	$29,486	$29,486	$29,486	$29,486	$29,486
44715A - ST-SO ELEAS SUBACCT	$568,514	$500,000	$460,951	$500,000	$500,000
44700A - ST-SO TRL CT SEC SUB	$548,810	$415,551	$539,058	$441,000	$441,000
44725 - ST-SS FOSTER CARE	–	–	$46,766	$0	$0
44781A - ST-SS PROT SVC SUBACCT	$3,224,083	$3,307,422	$3,124,890	$3,100,000	$3,100,000
STATE & FEDERAL AID TOTAL	**$10,968,144**	**$10,198,333**	**$10,959,169**	**$9,469,808**	**$9,469,808**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$14,566	$27,054	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$14,566**	**$27,054**	**–**	**$0**	**$0**
REVENUES TOTAL	**$10,982,710**	**$10,225,388**	**$10,959,169**	**$9,469,808**	**$9,469,808**
Expenses					
TRANSFERS					
580711 - TRN-*BEHAV HLTH SUBACCT	$1,576,334	$1,625,085	$1,555,694	$867,500	$867,500
580705 - TRN-DA 1/2 AB118	–	–	–	$41,452	$41,452
580782 - TRN-FAMILY SPT SUBACT	$4,379,397	$6,525,902	$4,673,636	$3,305,000	$3,305,000
580712 - TRN-MH AB 118 SUBACCT	$796,753	$854,801	$691,219	$590,000	$590,000
580706 - TRN-PD 1/2 AB118	–	–	–	$43,264	$43,264
580709 - TRN-PROB YTH OFFDR BGSA	$138,113	$128,086	$117,637	$124,106	$124,106
580716 - TRN-SO CAL EMA SUBACCT	$29,486	$29,486	$29,486	$29,486	$29,486
580715 - TRN-SO ELEAS SUBACCT	$500,000	$500,000	$460,951	$500,000	$500,000
580700 - TRN-SO TRL CT SEC SUB	$498,644	$489,970	$451,115	$441,000	$441,000
580780 - TRN-SS CAL WORKS MOE	$166,953	$405,988	$407,786	$482,000	$482,000
580781 - TRN-*SS PROT SVC SUBACCT	–	–	$733,270	$3,100,000	$3,100,000
TRANSFERS TOTAL	**$8,085,681**	**$10,559,317**	**$9,120,793**	**$9,523,808**	**$9,523,808**
EXPENSES TOTAL	**$8,085,681**	**$10,559,317**	**$9,120,793**	**$9,523,808**	**$9,523,808**
Surplus (Deficit)	$2,897,029	-$333,930	$1,838,376	-$54,000	-$54,000

MUNICIPAL COURT

Fund: 0001 General
Budget Unit: 20290 - Municipal Court
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION

The Municipal Court is a local court of limited jurisdiction that handles violations of city ordinances, including traffic infractions, misdemeanor offenses, code enforcement matters, and other minor criminal and civil violations occurring within city limits. The court is responsible for ensuring fair and impartial justice while upholding the legal rights of all individuals. In addition to adjudicating cases, the Municipal Court also oversees court operations such as case processing, fine collection, probation compliance, and coordination with law enforcement and other city departments.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

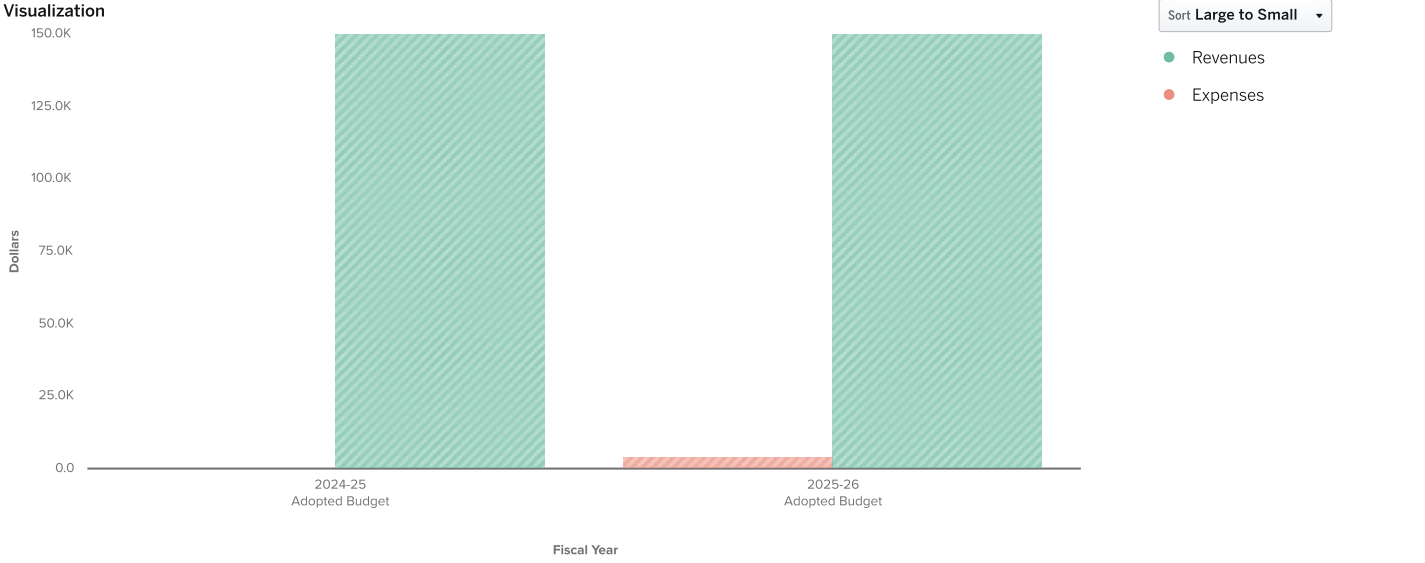
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Types

Municipal Court Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
FINES & PENALTIES					
42011 - COURT COST ADMIN 16028	$897	$889	$692	$0	$0
42070 - PROOF OF CORRECTION	$2,734	$2,624	$1,962	$0	$0
42043 - T.C.REALIGNMENT AB233	$157,909	$188,950	$140,034	$150,000	$150,000
42010 - VEHICLE CODE FINES	$955	$356	$147	$0	$0
FINES & PENALTIES TOTAL	**$162,495**	**$192,820**	**$142,834**	**$150,000**	**$150,000**
REVENUES TOTAL	**$162,495**	**$192,820**	**$142,834**	**$150,000**	**$150,000**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	–	–	–	$4,312	$4,312
SERVICES & SUPPLIES TOTAL	**–**	**–**	**–**	**$4,312**	**$4,312**
EXPENSES TOTAL	**–**	**–**	**–**	**$4,312**	**$4,312**
Surplus (Deficit)	$162,495	$192,820	$142,834	$145,688	$145,688

OPEB PENSION INTERNAL SERVICE FUND (ISF)

Fund: 0159 - OPEB Pension Internal Service Fund
Budget Unit: 40059 - OPEB Pension Internal Service Fund (ISF)
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

This fund is used to manage and pay for benefits other than pensions that are provided to retired employees. These benefits include healthcare, dental, vision, and life insurance. Contributions are made by the government employer and, in some cases, by employees during their working years. The fund is invested to grow and cover future liabilities.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

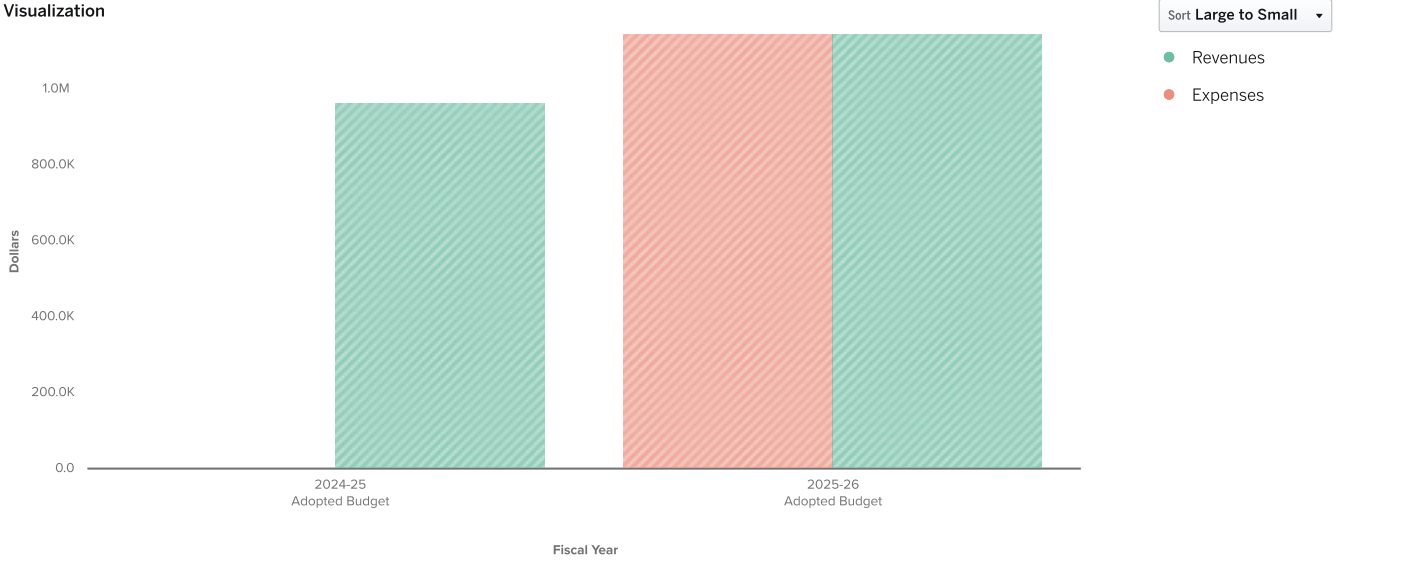
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Types

OPEB Pension ISF | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46009 - OPEB REIMB FR DEPT	$965,055	$979,969	$979,969	$1,137,980	$1,137,980
OTHER REVENUE TOTAL	**$965,055**	**$979,969**	**$979,969**	**$1,137,980**	**$1,137,980**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$37,405	$88,083	$1,909	$7,221	$7,221
43998 - UNREALZED GAINS/LOSSES	$11,636	$8,781	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$49,041**	**$96,864**	**$1,909**	**$7,221**	**$7,221**
REVENUES TOTAL	**$1,014,096**	**$1,076,833**	**$981,878**	**$1,145,201**	**$1,145,201**
Expenses					
SALARIES & BENEFITS					
51090 - GROUP INSURANCE	–	$180,017	$171,579	$284,495	$284,495
SALARIES & BENEFITS TOTAL	**–**	**$180,017**	**$171,579**	**$284,495**	**$284,495**
SERVICES & SUPPLIES					
520559 - OPEB PARS CONTRIBUTIONS	–	–	$1,959,261	$853,485	$853,485
525000 - OVERHEAD	–	–	–	$7,221	$7,221
SERVICES & SUPPLIES TOTAL	**–**	**–**	**$1,959,261**	**$860,706**	**$860,706**
EXPENSES TOTAL	**–**	**$180,017**	**$2,130,840**	**$1,145,201**	**$1,145,201**
Surplus (Deficit)	$1,014,096	$896,815	-$1,148,962	$0	$0

UNEMPLOYMENT INSURANCE RESERVE

Fund: 0154 - Unemployment Insurance Reserve
Budget Unit: 22122 - Unemployment Insurance
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

This fund is primarily used to provide temporary financial assistance to workers who have lost their jobs through no fault of their own, while they search for new employment. The reserve is primarily funded through payroll taxes levied on employers. The Unemployment Insurance Reserve fund is a critical component of the social safety net, providing essential support to unemployed workers and contributing to economic stability during periods of job loss.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	$110,000	$90,000	$80,000	$80,034	$80,034
OTHER REVENUE TOTAL	**$110,000**	**$90,000**	**$80,000**	**$80,034**	**$80,034**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$7,893	$12,084	$13,010	$13,000	$13,000
43998 - UNREALZED GAINS/LOSSES	$3,020	$3,007	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$10,912**	**$15,091**	**$13,010**	**$13,000**	**$13,000**
REVENUES TOTAL	**$120,912**	**$105,091**	**$93,010**	**$93,034**	**$93,034**
Expenses					
SERVICES & SUPPLIES					
520540 - ADMIN FEES	$321	$401	$321	$500	$500
520530 - CLAIMS	$120,582	$49,312	$61,155	$65,000	$65,000
525000 - OVERHEAD	$949	$375	–	$1,309	$1,309
SERVICES & SUPPLIES TOTAL	**$121,852**	**$50,088**	**$61,475**	**$66,809**	**$66,809**
EXPENSES TOTAL	**$121,852**	**$50,088**	**$61,475**	**$66,809**	**$66,809**
Surplus (Deficit)	-$940	$55,003	$31,534	$26,225	$26,225

W/C & LIABILITY INSURANCE

Fund: 0156 W/C & Liability Insurance
Budget Unit: 40025 - W/C & Liability Insurance
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

This fund is primarily used to provide medical benefits, wage replacement, and rehabilitation services to employees who suffer work-related injuries or illnesses. The Workers Compensation & Liability Insurance fund is essential to protecting pubic entities and their employees from financial losses and ensuring that injured workers receive the benefit and care they need.



Workers
Compensation

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

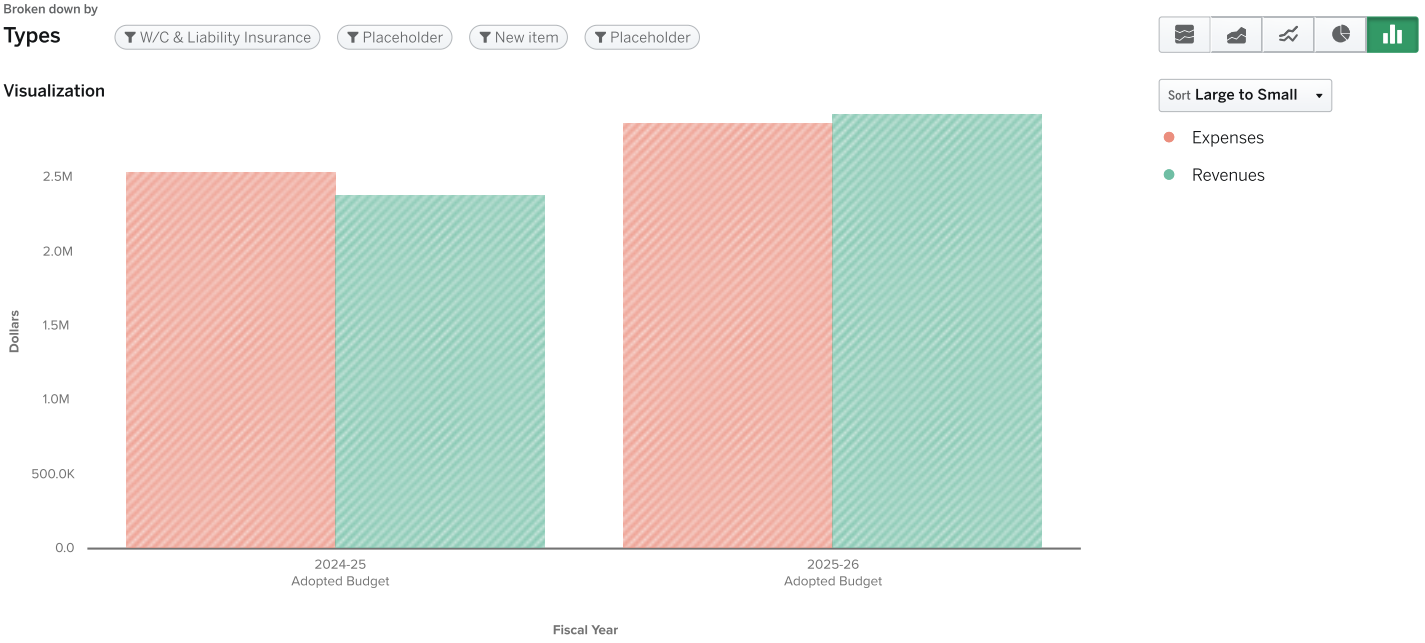
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Types

W/C & Liability Insurance | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46038 - INSURANCE PREMIUMS	$2,312,519	$2,387,765	$2,885,806	$2,928,998	$2,928,998
OTHER REVENUE TOTAL	**$2,312,519**	**$2,387,765**	**$2,885,806**	**$2,928,998**	**$2,928,998**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-$14,387	$5,448	$23,366	$0	$0
43998 - UNREALZED GAINS/LOSSES	$1,580	$2,242	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**-$12,808**	**$7,690**	**$23,366**	**$0**	**$0**
REVENUES TOTAL	**$2,299,711**	**$2,395,455**	**$2,909,172**	**$2,928,998**	**$2,928,998**
Expenses					
SERVICES & SUPPLIES					
522800 - BOND -BLANKET EMPLEE	$7,924	$8,571	$8,830	$8,978	$8,978
520530 - CLAIMS	$2,123,952	$1,840,971	$2,163,866	$2,766,943	$2,766,943
523130 - EMPLEE ASSIST PROGRAM	$12,706	$15,920	$15,920	$15,000	$15,000
525000 - OVERHEAD	$8,209	$10,294	–	$48,689	$48,689
523211 - POLLUTION - INS	$41,233	$36,815	$32,822	$31,582	$31,582
SERVICES & SUPPLIES TOTAL	**$2,194,024**	**$1,912,571**	**$2,221,438**	**$2,871,192**	**$2,871,192**
EXPENSES TOTAL	**$2,194,024**	**$1,912,571**	**$2,221,438**	**$2,871,192**	**$2,871,192**
Surplus (Deficit)	$105,687	$482,884	$687,735	$57,806	$57,806

BEHAVIORAL HEALTH

DEPARTMENT NARRATIVE

Department Head: Sharon R. Sousa, LMFT
Title: 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 meatal illness and/or addiction.

Plumas County Behavioral Health services the residents of Plumas County who have a large range of problems, including depression, anxiety, PTSD, 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 and Medicare recipients or the uninsured. Private insurance beneficiaries will be referred out to their providers, unless it is an emergency.

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 in Portola and Chester, and limited office hours in Greenville. 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.



HIGHLIGHTS FROM THE PAST YEAR

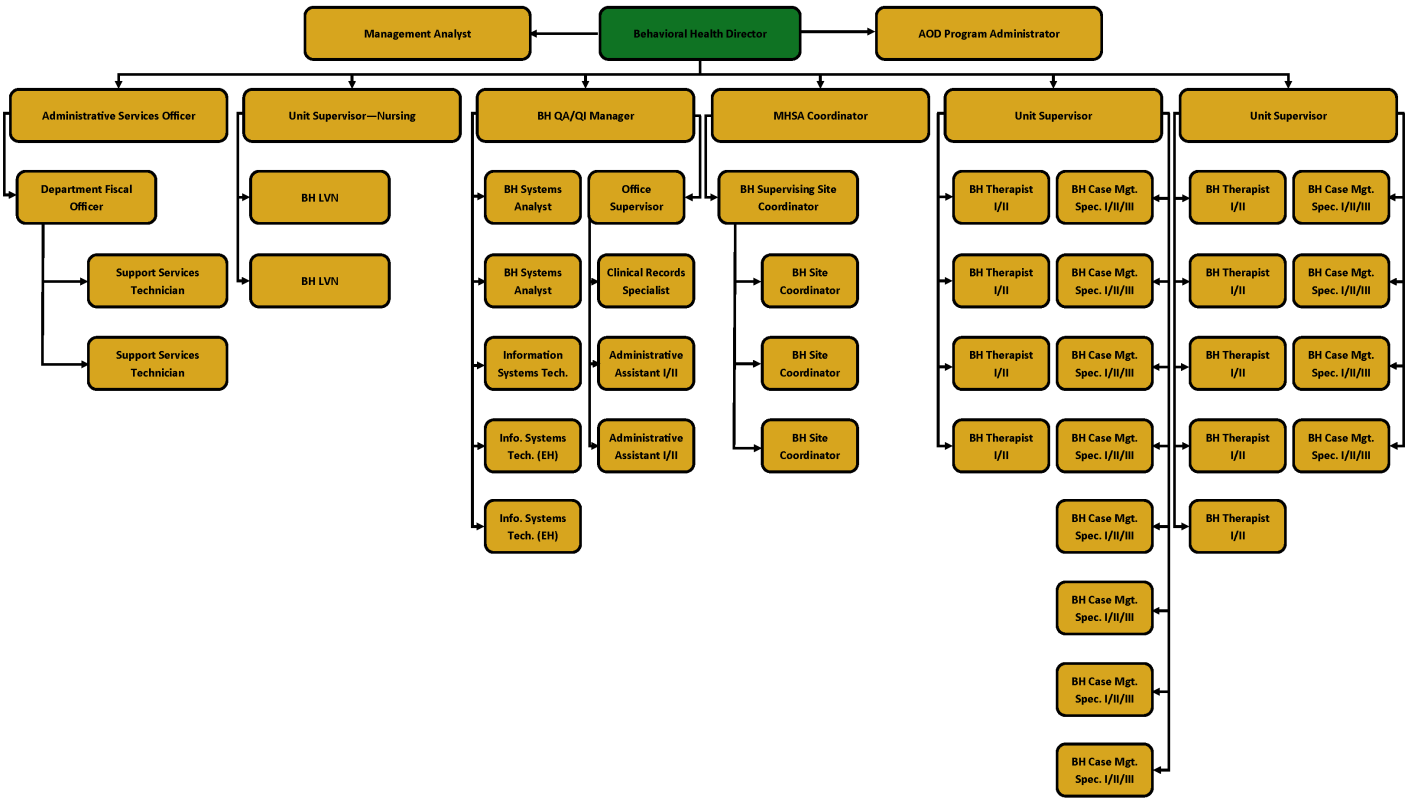
In 2024; PCBH became a MediCare certified provider, implemented the Mobile Crisis Unit program, implemented CARE Court, and reinstated the Children's System of Care (CSOC) in Plumas County. In 2025 we were able to hire two (2) Substance Use Disorder counselors so we can expand our services. BH went through our first "mega audit" (both Mental Health and Substance Abuse Disorder programs), and it appears we have done well. BH continues to work on permanent supportive housing for people with severe mental illness.

PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Alcohol & Drug	1.75	3.25	5.25	3	5.25
Mental Health Services Act	13.45	13.45	13.45	13.45	12.45
Behavioral Health - Mental Health	26.5	29	29	29	28.25
Substance Abuse and Mental Health Services Administration	2.3	2.3	2.3	2.3	2.05
FULL-TIME EQUIVALENT POSITIONS	**44**	**48**	**50**	**47.75**	**48**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES



Data Updated: Sep 25, 2025, 10:22 AM

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PROGRAMMATIC EXPENDITURES



Data Updated: Sep 25, 2025, 10:22 AM

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PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45331 - ASSMT VC 23649 $100	$6,312	$5,801	$4,089	$7,075	$7,075
45272 - CLIENT FEES DRUG/ALCOHOL	$237	–	–	$0	$0
45330 - DRUG PROG. FEE/DIVERSION	$2,814	$3,119	$1,845	$3,291	$3,291
45150 - MENTAL HEALTH-PATIENT FEE	$30,665	$37,642	$12,891	$0	$0
CHARGES FOR SERVICES TOTAL	**$40,028**	**$46,561**	**$18,825**	**$10,366**	**$10,366**
FINES & PENALTIES					
42060 - CO ALC ABUSE/PREV.1463.25	$2,998	$2,771	$1,976	$3,105	$3,105
FINES & PENALTIES TOTAL	**$2,998**	**$2,771**	**$1,976**	**$3,105**	**$3,105**
OTHER REVENUE					
46607 - OTHER MISCELLANEOUS	–	–	–	$175,677	$175,677
46253 - REIMB - CO DISASTR RESPONS	$1,235	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$260	–	–	$0	$0
OTHER REVENUE TOTAL	**$1,495**	**–**	**–**	**$175,677**	**$175,677**
STATE & FEDERAL AID					
44516 - FED-BLOCK GRANT ALCOHOL	$602,269	$341,795	$233,060	$440,000	$440,000
44516P - FED-BLOCK GRANT ALCOHOL	–	–	$174,510	$0	$0
44431 - FEDERAL - SAMHSA	$182,155	$178,018	$260,727	$311,097	$311,097
44515 - FED-MENTAL HEALTH	–	$121,182	$4,574	$250,000	$250,000
44142 - ST.-AID HLTH REALIGN. REV	$484,223	$44,919	–	$41,941	$41,941
44295 - STATE-MENTAL HEALTH	$2,161,865	$539,303	$4,547,515	$7,417,000	$7,417,000
44290 - STATE-OTHER	$2,514,518	$3,046,818	$3,955,670	$3,167,450	$3,167,450
44044 - STATE-VEH LIC FEES	-$117,438	$14,130	$84,887	$40,000	$40,000
STATE & FEDERAL AID TOTAL	**$5,827,592**	**$4,286,165**	**$9,260,943**	**$11,667,488**	**$11,667,488**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	–	–	$7,672	$7,672	$7,672
48515 - FED-MENTAL HLTH TI	$696,555	$728,244	$700,062	$390,000	$390,000
48296 - ST-MHEPSDTSV TI	$645,332	$728,244	$700,062	$390,000	$390,000
48297 - ST-MH-HFP SV TI	$77,395	$80,916	$77,785	$43,750	$43,750

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
48298 - ST-MH KATIE A SV TI	$128,619	$80,916	$77,785	$43,750	$43,750
480000 - TRANSFER	–	–	–	$170,000	$170,000
480001 - TRANSFER FR OTHER AGENCY	–	–	–	$121,000	$121,000
48000 - TRANSFER-IN	$134,686	–	–	$935,611	$935,611
48001 - TRANSFER-IN1	–	$202,726	$273,789	$289,580	$289,580
48002 - TRANSFER-IN2	–	$12,151	$74,195	$35,328	$35,328
48006 - TRANSFER-IN6	$11,822	$22,013	$39,559	$53,562	$53,562
48079 - TRN-CCPIF AB109	–	–	$54,109	$0	$0
48712 - TRN-MH AB118 SUBACCT	$825,187	$861,567	$691,219	$590,000	$590,000
48005 - TRANSFER-IN5	–	$402	–	$45,000	$45,000
48760 - TRN-A/D DRUG COURT	–	–	–	$0	$250,000
48007 - TSF-IN CRF REIMB	–	–	–	$27,153	$27,153
TRANSFERS TOTAL	**$2,519,596**	**$2,717,178**	**$2,696,236**	**$3,142,406**	**$3,392,406**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$203,538	$241,234	$186,812	$181,300	$181,300
43998 - UNREALZED GAINS/LOSSES	$68,446	$57,159	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$271,984**	**$298,393**	**$186,812**	**$181,300**	**$181,300**
REVENUES TOTAL	**$8,663,692**	**$7,351,068**	**$12,164,792**	**$15,180,342**	**$15,430,342**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	$105,148	–	$68,365	$80,000	$80,000
FIXED ASSETS TOTAL	**$105,148**	**–**	**$68,365**	**$80,000**	**$80,000**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$543	$420	$420	$840	$840
51120 - CELL PHONE ALLOW	$5,355	$5,700	$5,525	$5,160	$5,160
51110 - COMPENSATION INSURANCE	$67,434	$57,746	$57,384	$52,253	$52,253
51100 - FICA/MEDICARE OASDI	$177,728	$188,964	$198,233	$292,946	$292,946
51090 - GROUP INSURANCE	$368,642	$483,854	$595,456	$1,132,631	$1,132,631
51150 - LIFE INSURANCE	–	$251	$334	$367	$367
51081 - OPEB LIABILITY	$109,395	$111,085	$116,042	$134,275	$134,275
51020 - OTHER WAGES	$86,041	$50,712	$90,714	$150,000	$150,000
51060 - OVERTIME PAY	$114,402	$90,595	$117,809	$123,100	$123,100
51000 - REGULAR WAGES	$2,158,226	$2,317,938	$2,416,665	$3,827,519	$3,827,519
51080 - RETIREMENT	$190,540	$716,897	$755,346	$923,625	$923,625
51070 - UNEMPLOYMENT INSURANCE	$19,544	$17,326	$14,715	$13,959	$13,959
SALARIES & BENEFITS TOTAL	**$3,297,849**	**$4,041,487**	**$4,368,643**	**$6,656,675**	**$6,656,675**
SERVICES & SUPPLIES					
520215 - ANSWERING SERVICE	$67,164	$67,200	$67,200	$67,200	$67,200
527402 - BUS PASSES-NON EMPLYEE	$413	–	–	$4,000	$4,000
521252 - CELL PHONE/EQUIP	–	–	–	$500	$500
520202 - CELL PHONE SERVICE	$15,493	$14,449	$12,270	$16,000	$16,000
523500 - CHILDRENS FAIR EXP	$250	–	–	$0	$0
521231 - COMPUTERS<1500.00	–	$111	–	$5,000	$5,000
520415 - COMPUTER UPGRADE	$4,246	-$19,173	$1,828	$5,000	$5,000
520230 - COPY CHARGES	–	–	–	$100	$100
520250 - COPY MACHINE LEASE	$6,688	$13,176	$11,419	$12,500	$12,500
523300 - EDUCATE MATERIAL/INCENT	$3,046	–	$4,303	$5,000	$5,000
527802 - ELECTRIC CHARGES	$11,564	$12,891	$11,874	$9,000	$9,000
520900 - EQUIPMENT MAINTENANCE	–	–	$858	$1,000	$1,000
529921 - FINGER PRINTING	–	$374	$326	$500	$500
520300 - FOOD	–	–	$34	$500	$500
528700 - HOSPITAL SERVICES	$544,115	$328,418	$471,158	$650,000	$650,000
520400 - HOUSEHOLD EXPENSE	$109	$129	$278	$1,000	$1,000
527750 - IN CNTY HOSTING	$448	$524	–	$1,500	$1,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
524090 - INDPNDT LVNG/DAY TRMNT	–	–	–	$100	$100
520500 - INSURANCE	$40,427	$30,587	$38,686	$48,686	$48,686
520203 - INTERNET SERVICE	$20,654	$32,174	$26,815	$26,000	$26,000
524460 - JUVENILE OUTING/INCENTIVE	$210	$120	$156	$1,500	$1,500
521524 - LAND LINE PHONE/EQUIP	$31,789	$2,617	-$38	$4,500	$4,500
525119 - LIABILITY SELF-FUND INSURANCE	$63,562	$69,818	$47,169	$87,460	$87,460
521500 - MEDICAL SUPPLIES	$1,217	$1,003	$584	$2,000	$2,000
521600 - MEMBERSHIPS/ANNUAL DUES	$20,369	$26,996	$26,296	$27,300	$27,300
524410 - NON-EMPLOYEE INCENTIVE	$25	$315	$20	$2,000	$2,000
521800 - OFFICE EXPENSE	$22,830	$10,424	$10,826	$12,500	$12,500
521230 - OFFICE FURNITURE/EQUIP	$7,803	$1,915	$5,198	$7,500	$7,500
525000 - OVERHEAD	$392,122	$330,506	–	$578,303	$578,303
524480 - PC MNTL HTLH COMM EXP	$1,645	$1,958	$960	$6,000	$6,000
520201 - PHONE - LAND LINE (S)	$19,587	$16,015	$15,078	$19,500	$19,500
520210 - POSTAGE/SHIP, MAIL COST	$991	$992	$439	$1,500	$1,500
527410 - CLIENT SERVICE EXP	$1,604	$2,745	$5,213	$36,426	$36,426
521900 - PROFESSIONAL SVC	$2,677,702	$3,143,971	$5,231,414	$5,613,875	$5,613,875
523000 - PROMOTIONAL MATERIAL	–	–	–	$1,000	$1,000
527803 - PROPANE/OTHR HEATING FUEL	$15,567	$7,421	$7,956	$7,000	$7,000
523702 - PUB - RECRUITMENT ADS	–	–	–	$3,000	$3,000
521960 - QA- OFFICE SUPPLIES	$651	$3,310	$293	$1,500	$1,500
521963 - QA- OUT OF CO TRAVEL	$2,705	$1,324	$2,307	$2,500	$2,500
520407 - REFUSE DISPOSAL	$2,370	$2,639	$2,715	$2,600	$2,600
524200 - RENTS/LEASES STRUCTURES	$78,962	$91,169	$97,778	$59,000	$59,000
521905 - RESIDENTIAL TREATMENT SVC	$591,370	$911,631	$687,135	$860,000	$860,000
521986 - SECURITY	$9,224	$9,921	$12,898	$12,000	$12,000
524300 - SMALL TOOLS/INSTRUMENTS	–	–	–	$100	$100
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	–	$5,000	$5,000
524173 - SP GRANT EXP (SEE FILE)	$41,002	$71,528	$332,400	$90,000	$90,000
523711 - SUBSCRIPTIONS	–	–	–	$150	$150
524021 - THERAPEUTIC SUPPLIES	$1,291	$6,724	$106	$2,000	$2,000
527000 - TRAINING	$4,597	$5,635	$3,586	$55,318	$55,318
527400 - TRAVEL- IN COUNTY	$21,712	$17,435	$12,942	$21,250	$21,250
527500 - TRAVEL- OUT OF COUNTY	$17,527	$14,562	$24,865	$34,000	$34,000
520902 - VEHICLE MAINTENANCE	$17,424	$24,648	$13,615	$21,000	$21,000
527807 - WATER/SEWER CHARGES	$1,022	$1,014	$1,010	$1,500	$1,500
SERVICES & SUPPLIES TOTAL	**$4,761,497**	**$5,259,216**	**$7,189,971**	**$8,432,868**	**$8,432,868**
TRANSFERS					
580000 - TRANSFER	$196,406	$216,686	$264,202	$413,733	$413,733
580001 - TRANSFER	–	–	–	$669,649	$669,649
580002 - TRANSFER	$134,686	$93,359	–	$0	$0
580005 - TRANSFER	–	–	–	$121,000	$121,000
58003 - TRANSFER ADMIN (70570)	–	$214,877	$347,984	$283,328	$283,328
58000 - TRANSFER-OUT	–	–	–	$320,000	$320,000
580006 - TRF TO AOD	$11,822	$22,013	$39,559	$53,562	$53,562
TRANSFERS TOTAL	**$342,914**	**$546,935**	**$651,745**	**$1,861,272**	**$1,861,272**
EXPENSES TOTAL	**$8,507,408**	**$9,847,639**	**$12,278,723**	**$17,030,815**	**$17,030,815**
Surplus (Deficit)	$156,284	-$2,496,570	-$113,931	-$1,850,473	-$1,600,473

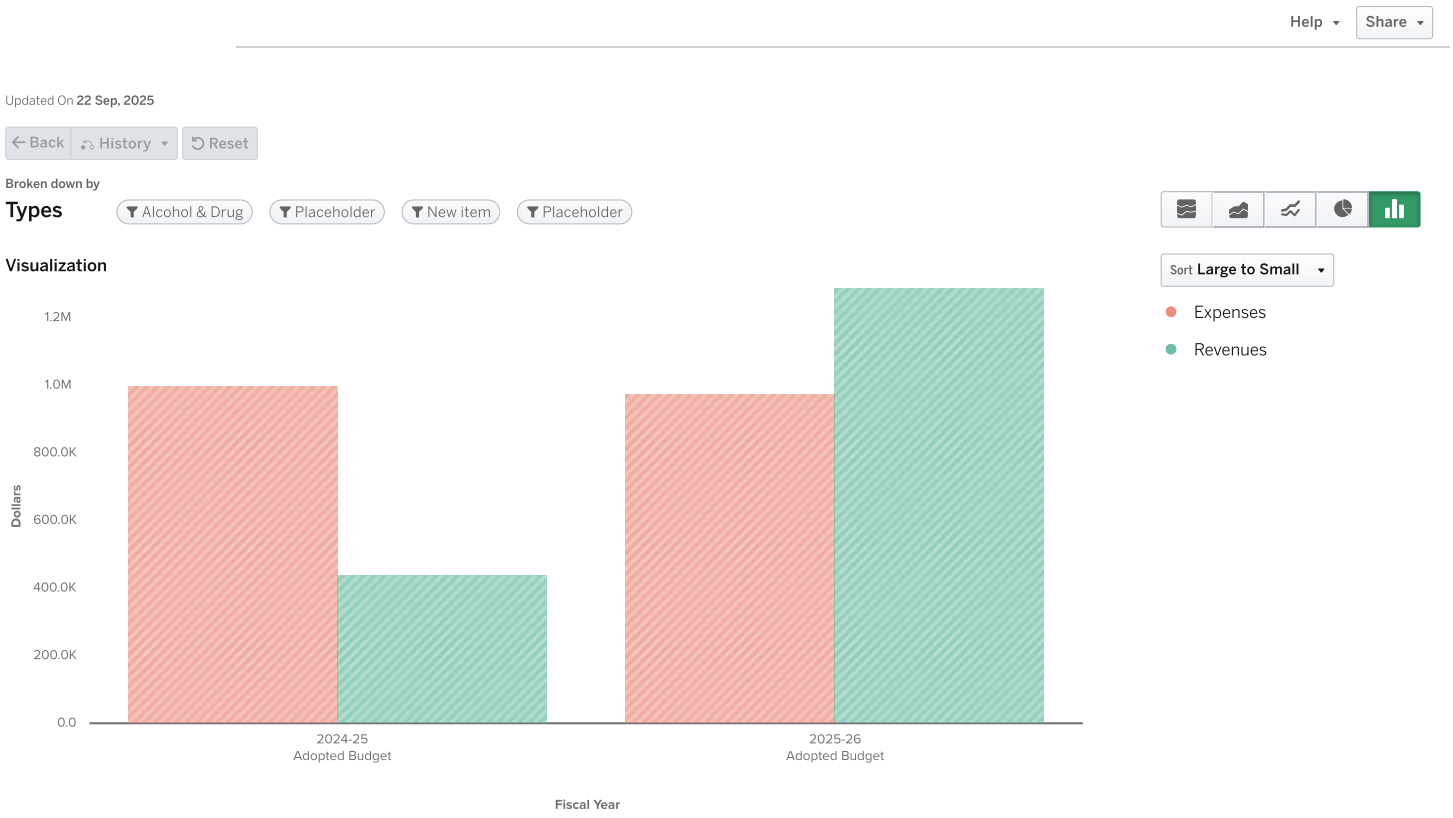
ALCOHOL & DRUG

Fund: 0016 Alcohol & Drug
Budget Unit: 70580 - Alcohol & Drug
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

This account is for the Substance Use Block Grant (SUBG), a grant the Behavioral Health Department applies for and receives every two years. The funding from SUBG goes towards staff wages for substance abuse treatment and funds residential treatment for people who need drug rehab but who are ineligible for Medi-Cal funded treatment.

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Behavioral Health AOD Administrator	0	1	1	1	1
Behavioral Health Substance Use Disorder Counselor I/II	0	0	0	0	2
Behavioral Health Case Management Specialist I/II OR Senior	1	1	1	1	1
Behavioral Health Therapist I/II OR Senior	0.25	0.25	2.25	0	0.25
Behavioral Health Systems Analyst OR Information System Technician	0	0.5	0.5	0.5	0.5
Behavioral Health Department Fiscal Officer I/II OR Management Analyst I/II	0.5	0.5	0.5	0.5	0.5
FULL-TIME EQUIVALENT POSITIONS	**1.75**	**3.25**	**5.25**	**3**	**5.25**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45331 - ASSMT VC 23649 $100	$6,312	$5,801	$4,089	$0	$0
45272 - CLIENT FEES DRUG/ALCOHOL	$237	–	–	$0	$0
45330 - DRUG PROG. FEE/DIVERSION	$2,814	$3,119	$1,845	$0	$0
CHARGES FOR SERVICES TOTAL	**$9,363**	**$8,920**	**$5,933**	**$0**	**$0**
FINES & PENALTIES					
42060 - CO ALC ABUSE/PREV.1463.25	$2,998	$2,771	$1,976	$0	$0
FINES & PENALTIES TOTAL	**$2,998**	**$2,771**	**$1,976**	**$0**	**$0**
OTHER REVENUE					
46607 - OTHER MISCELLANEOUS	–	–	–	$175,677	$175,677
OTHER REVENUE TOTAL	**–**	**–**	**–**	**$175,677**	**$175,677**
STATE & FEDERAL AID					
44516 - FED-BLOCK GRANT ALCOHOL	$602,269	$341,795	$233,060	$440,000	$440,000
44516P - FED-BLOCK GRANT ALCOHOL	–	–	$174,510	$0	$0
STATE & FEDERAL AID TOTAL	**$602,269**	**$341,795**	**$407,570**	**$440,000**	**$440,000**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$669,649	$669,649
TRANSFERS TOTAL	**–**	**–**	**–**	**$669,649**	**$669,649**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$5,511	$5,213	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$5,511**	**$5,213**	**–**	**$0**	**$0**
REVENUES TOTAL	**$620,140**	**$358,699**	**$415,480**	**$1,285,326**	**$1,285,326**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$38	$300	$300	$300	$300
51110 - COMPENSATION INSURANCE	$1,540	$1,392	$1,701	$2,076	$2,076
51100 - FICA/MEDICARE OASDI	$13,878	$16,572	$21,622	$34,028	$34,028
51090 - GROUP INSURANCE	$29,459	$35,185	$58,203	$98,938	$98,938
51081 - OPEB LIABILITY	$6,540	$6,641	$12,185	$14,098	$14,098
51060 - OVERTIME PAY	$12,343	$10,000	$15,807	$15,600	$15,600
51000 - REGULAR WAGES	$170,806	$205,119	$269,705	$443,780	$443,780
51080 - RETIREMENT	$14,626	$58,084	$82,464	$106,258	$106,258
51070 - UNEMPLOYMENT INSURANCE	$1,409	$116	$110	$152	$152
SALARIES & BENEFITS TOTAL	**$250,638**	**$333,408**	**$462,096**	**$715,230**	**$715,230**
SERVICES & SUPPLIES					
523300 - EDUCATE MATERIAL/INCENT	$3,046	–	$4,303	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
525119 - LIABILITY SELF-FUND INSURANCE	$1,138	$1,062	$1,482	$1,950	$1,950
521500 - MEDICAL SUPPLIES	$344	$317	–	$0	$0
521600 - MEMBERSHIPS/ANNUAL DUES	$700	$700	–	$0	$0
521800 - OFFICE EXPENSE	–	$811	$171	$0	$0
525000 - OVERHEAD	$38,074	$15,812	–	$52,038	$52,038
520201 - PHONE - LAND LINE (S)	$1,279	$556	–	$0	$0
520210 - POSTAGE/SHIP, MAIL COST	–	$36	$31	$0	$0
521900 - PROFESSIONAL SVC	$128,841	$65,376	$51,021	$35,000	$35,000
521905 - RESIDENTIAL TREATMENT SVC	$22,546	$43,448	$24,442	$60,000	$60,000
527000 - TRAINING	$1,270	$2,438	$998	$0	$0
527400 - TRAVEL- IN COUNTY	$45	$30	–	$0	$0
527500 - TRAVEL- OUT OF COUNTY	$2,284	$5,013	$4,981	$0	$0
520902 - VEHICLE MAINTENANCE	$2,044	–	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$201,612**	**$135,599**	**$87,430**	**$148,988**	**$148,988**
TRANSFERS					
580000 - TRANSFER	$86,682	$105,362	$92,305	$110,000	$110,000
TRANSFERS TOTAL	**$86,682**	**$105,362**	**$92,305**	**$110,000**	**$110,000**
EXPENSES TOTAL	**$538,931**	**$574,369**	**$641,831**	**$974,218**	**$974,218**
Surplus (Deficit)	$81,209	-$215,670	-$226,351	$311,108	$311,108

BEHAVIORAL HEALTH - MENTAL HEALTH

Fund: 0014 Mental Health
Budget Unit: 70570 - Mental Health
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

Primarily for Medi-Cal recipients. Services include, but not limited to; Assessment and Diagnostic Services, Crisis Services, Case Management/Referral Coordination, Individual Therapy, Group Therapy, Mental Health Rehabilitation Support Services, Psychiatric Medication Services, Early and Periodic Screening, Diagnosis and Treatment (Youth services), Intensive Youth and Foster Youth Services and linkage to Inpatient Psychiatric Services and long-term Mental health residential care. Services are available via in person, telehealth or within the community to include emergency rooms, schools and jail-based care.



REVENUE VS. EXPENDITURE

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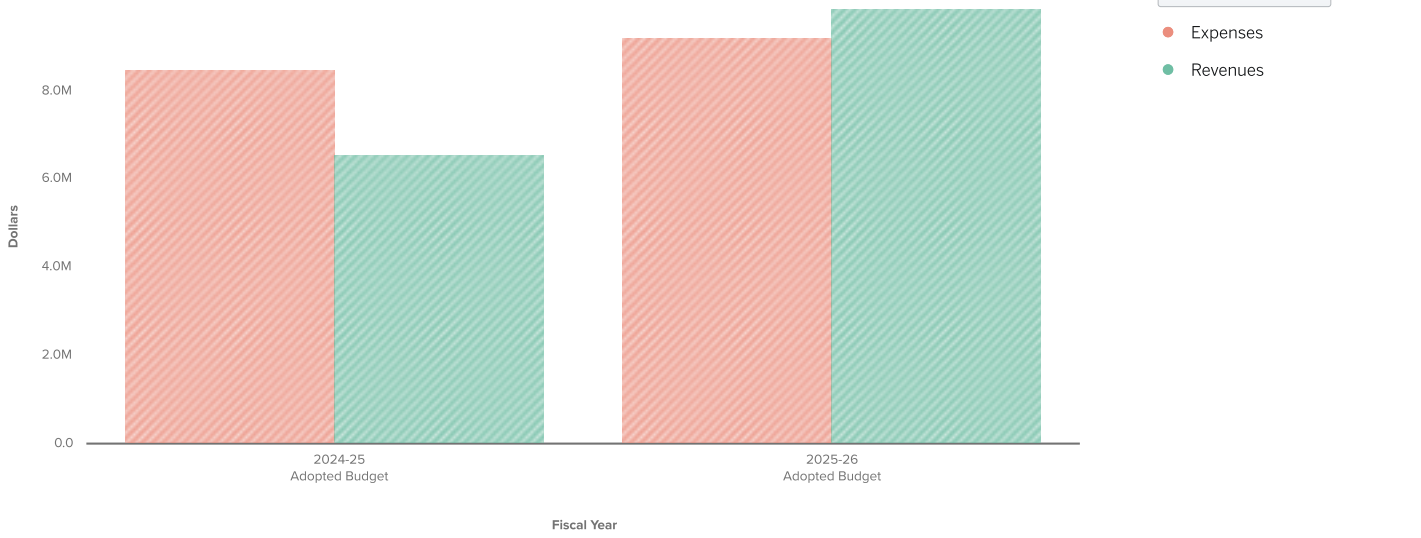
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Types

Behavioral Health - Mental Hea... Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Management Analyst I/II	0.5	0.5	0.5	0.5	0.5
Behavioral Health Unit Supervisor	1.5	1.5	1.5	1.5	1.5
Behavioral Health Administrative Services Officer	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Behavioral Health Director	1	1	1	1	1
Behavioral Health Supervisor - Nursing	0	1	1	1	1
Behavioral Health Records Specialist	0.5	0.5	0.5	0.5	0.5
Behavioral Health Quality Improvement Compliance Manager	1	1	1	1	1
Behavioral Health Case Management Specialist I/II OR Senior	8.3	8.3	8.3	8.3	8.3
Behavioral Health Administrative Assistant I/II	1.5	1.5	1.5	1.5	1.5
Behavioral Health Therapist I/II OR Senior	6.2	6.2	6.2	6.2	6.2
Continuing Care Coordinator	1	1	1	1	1
Behavioral Health LVN I/II OR RN I/II OR Psychiatric Nurse I/II OR Nurse Practitioner	1.75	1.75	1.75	1.75	1
Behavioral Health Systems Analyst OR Information System Technician	0.75	2.25	2.25	2.25	2.25
Behavioral Health Department Fiscal Officer I/II OR Management Analyst I/II	0.5	0.5	0.5	0.5	0.5
FULL-TIME EQUIVALENT POSITIONS	**26.5**	**29**	**29**	**29**	**28.25**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45150 - MENTAL HEALTH-PATIENT FEE	$30,665	$37,642	$12,891	$0	$0
CHARGES FOR SERVICES TOTAL	**$30,665**	**$37,642**	**$12,891**	**$0**	**$0**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$33	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$260	–	–	$0	$0
OTHER REVENUE TOTAL	**$293**	**–**	**–**	**$0**	**$0**
STATE & FEDERAL AID					
44515 - FED-MENTAL HEALTH	–	$121,182	$4,574	$250,000	$250,000
44142 - ST.-AID HLTH REALIGN. REV	$484,223	$44,919	–	$41,941	$41,941
44295 - STATE-MENTAL HEALTH	$2,161,865	$539,303	$4,356,411	$7,167,000	$7,167,000
44290 - STATE-OTHER	$573,440	$177,050	$414,433	$417,450	$417,450
44044 - STATE-VEH LIC FEES	-$117,438	$14,130	$84,887	$40,000	$40,000
STATE & FEDERAL AID TOTAL	**$3,102,091**	**$896,584**	**$4,860,305**	**$7,916,391**	**$7,916,391**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	–	–	$7,672	$7,672	$7,672
48515 - FED-MENTAL HLTH TI	$696,555	$728,244	$700,062	$390,000	$390,000
48296 - ST-MHEPSDTSV TI	$645,332	$728,244	$700,062	$390,000	$390,000
48297 - ST-MH-HFP SV TI	$77,395	$80,916	$77,785	$43,750	$43,750
48298 - ST-MH KATIE A SV TI	$128,619	$80,916	$77,785	$43,750	$43,750
48001 - TRANSFER-IN1	–	$202,726	$273,789	$248,000	$248,000
48002 - TRANSFER-IN2	–	$12,151	$74,195	$35,328	$35,328
48006 - TRANSFER-IN6	$11,822	$22,013	$39,559	$53,562	$53,562
48712 - TRN-MH AB118 SUBACCT	$825,187	$861,567	$691,219	$590,000	$590,000
48005 - TRANSFER-IN5	–	$402	–	$45,000	$45,000
48007 - TSF-IN CRF REIMB	–	–	–	$27,153	$27,153
TRANSFERS TOTAL	**$2,384,909**	**$2,717,178**	**$2,642,127**	**$1,874,215**	**$1,874,215**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$119,304	$121,859	$73,315	$60,000	$60,000
43998 - UNREALZED GAINS/LOSSES	$62,935	$51,946	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$182,239**	**$173,805**	**$73,315**	**$60,000**	**$60,000**
REVENUES TOTAL	**$5,700,196**	**$3,825,208**	**$7,588,638**	**$9,850,606**	**$9,850,606**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	$96,082	–	–	$0	$0
FIXED ASSETS TOTAL	**$96,082**	**–**	**–**	**$0**	**$0**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$437	$315	$315	$420	$420
51120 - CELL PHONE ALLOW	$3,493	$3,025	$3,280	$3,300	$3,300
51110 - COMPENSATION INSURANCE	$50,560	$43,151	$40,443	$36,118	$36,118
51100 - FICA/MEDICARE OASDI	$109,698	$116,469	$120,355	$179,480	$179,480
51090 - GROUP INSURANCE	$224,425	$283,691	$355,543	$678,513	$678,513
51150 - LIFE INSURANCE	–	$251	$334	$367	$367
51081 - OPEB LIABILITY	$65,399	$66,410	$67,304	$77,879	$77,879
51020 - OTHER WAGES	$19,938	$23,274	$30,618	$75,000	$75,000
51060 - OVERTIME PAY	$56,623	$41,961	$60,837	$60,000	$60,000
51000 - REGULAR WAGES	$1,371,777	$1,439,998	$1,496,672	$2,345,965	$2,345,965
51080 - RETIREMENT	$121,538	$460,159	$474,727	$568,645	$568,645
51070 - UNEMPLOYMENT INSURANCE	$11,981	$11,656	$9,858	$9,198	$9,198
SALARIES & BENEFITS TOTAL	**$2,035,868**	**$2,490,359**	**$2,660,286**	**$4,034,885**	**$4,034,885**
SERVICES & SUPPLIES					
520215 - ANSWERING SERVICE	$67,164	$67,200	$67,200	$67,200	$67,200
527402 - BUS PASSES-NON EMPLYEE	$200	–	–	$1,500	$1,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521252 - CELL PHONE/EQUIP	–	–	–	$500	$500
520202 - CELL PHONE SERVICE	$12,684	$12,614	$10,144	$10,000	$10,000
523500 - CHILDRENS FAIR EXP	$250	–	–	$0	$0
521231 - COMPUTERS<1500.00	–	$111	–	$2,500	$2,500
520415 - COMPUTER UPGRADE	$3,591	-$19,173	$722	$2,500	$2,500
520230 - COPY CHARGES	–	–	–	$100	$100
520250 - COPY MACHINE LEASE	$2,677	$4,030	$3,397	$6,000	$6,000
529921 - FINGER PRINTING	–	$374	$326	$500	$500
528700 - HOSPITAL SERVICES	$544,115	$328,418	$471,158	$650,000	$650,000
520400 - HOUSEHOLD EXPENSE	$2	$120	$47	$500	$500
527750 - IN CNTY HOSTING	–	$524	–	$500	$500
524090 - INDPNDT LVNG/DAY TRMNT	–	–	–	$100	$100
520500 - INSURANCE	$40,427	$30,587	$38,686	$38,686	$38,686
520203 - INTERNET SERVICE	$5,250	$10,250	$8,394	$10,000	$10,000
524460 - JUVENILE OUTING/INCENTIVE	–	–	$156	$500	$500
521524 - LAND LINE PHONE/EQUIP	$15,161	$1,383	–	$2,500	$2,500
525119 - LIABILITY SELF-FUND INSURANCE	$50,761	$56,941	$33,027	$74,092	$74,092
521500 - MEDICAL SUPPLIES	$385	$460	$584	$1,000	$1,000
521600 - MEMBERSHIPS/ANNUAL DUES	$12,000	$17,396	$18,000	$13,500	$13,500
524410 - NON-EMPLOYEE INCENTIVE	–	$315	$20	$1,000	$1,000
521800 - OFFICE EXPENSE	$9,485	$5,881	$4,150	$5,000	$5,000
521230 - OFFICE FURNITURE/EQUIP	$5,325	$1,915	$5,000	$5,000	$5,000
525000 - OVERHEAD	$269,285	$207,799	–	$370,813	$370,813
524480 - PC MNTL HTLH COMM EXP	$450	–	–	$2,000	$2,000
520201 - PHONE - LAND LINE (S)	$8,961	$7,006	$7,122	$10,000	$10,000
520210 - POSTAGE/SHIP, MAIL COST	$991	$956	$407	$1,000	$1,000
527410 - CLIENT SERVICE EXP	$106	$1,008	$1,458	$3,000	$3,000
521900 - PROFESSIONAL SVC	$1,377,782	$1,773,948	$3,566,610	$2,650,000	$2,650,000
521960 - QA- OFFICE SUPPLIES	$651	$3,310	$293	$1,500	$1,500
521963 - QA- OUT OF CO TRAVEL	$2,705	$1,324	$2,307	$2,500	$2,500
524200 - RENTS/LEASES STRUCTURES	$1,680	$15,586	$17,004	$3,000	$3,000
521905 - RESIDENTIAL TREATMENT SVC	$568,823	$868,183	$662,693	$800,000	$800,000
521986 - SECURITY	$9,224	$9,921	$12,898	$12,000	$12,000
524300 - SMALL TOOLS/INSTRUMENTS	–	–	–	$100	$100
524173 - SP GRANT EXP (SEE FILE)	$1,002	$21,528	$20,000	$50,000	$50,000
523711 - SUBSCRIPTIONS	–	–	–	$150	$150
524021 - THERAPEUTIC SUPPLIES	$726	-$555	$106	$500	$500
527000 - TRAINING	$3,327	$3,197	$1,318	$2,500	$2,500
527400 - TRAVEL- IN COUNTY	$12,859	$8,229	$4,879	$6,000	$6,000
527500 - TRAVEL- OUT OF COUNTY	$7,836	$4,741	$8,218	$10,000	$10,000
520902 - VEHICLE MAINTENANCE	$7,800	$16,417	$6,901	$6,000	$6,000
SERVICES & SUPPLIES TOTAL	**$3,043,686**	**$3,461,942**	**$4,973,225**	**$4,824,241**	**$4,824,241**
TRANSFERS					
580000 - TRANSFER	–	–	$29,975	$41,580	$41,580
580002 - TRANSFER	$134,686	$93,359	–	$0	$0
58000 - TRANSFER-OUT	–	–	–	$320,000	$320,000
TRANSFERS TOTAL	**$134,686**	**$93,359**	**$29,975**	**$361,580**	**$361,580**
EXPENSES TOTAL	**$5,310,322**	**$6,045,661**	**$7,663,486**	**$9,220,706**	**$9,220,706**
Surplus (Deficit)	$389,874	-$2,220,452	-$74,848	$629,900	$629,900

CARE COURT

Fund: 0014 Mental Health
Budget Unit: 70581 - Care Court
Function: 01 - General Government
Activity: 00 - Undefined

CARE COURT

Known as the Community, Assistance, Recovery and Empowerment (CARE) Act is a California program designed to help individuals with severe mental illness. Specifically, those with Schizophrenia or other psychotic disorders, access treatment and supportive services. It aims to provide less restrictive alternatives to traditional mental health interventions by offering a court CARE Plan that includes treatment, housing, and other supportive services. It connects a person struggling with untreated Mental Illness, and often also Substance Abuse challenges with a Care Plan for up to 24 months. Each plan is managed by a care team in the community. Family members or people in the community can file a petition for someone to enter CARE Court, but they have the right to refuse.

REVENUE VS. EXPENDITURE

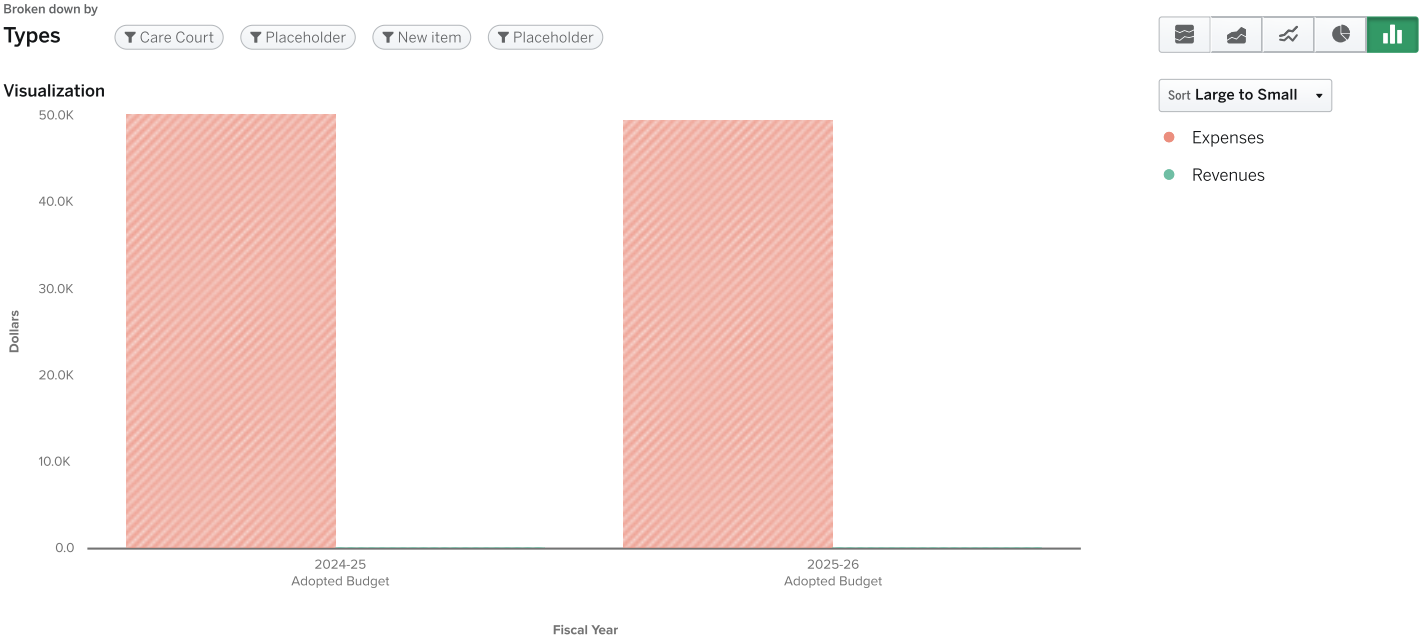
Updated On 22 Sep, 2025

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Types

Care Court Placeholder New item Placeholder



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	–	–	$300	$300
USE OF MONEY & PROPERTY TOTAL	**–**	**–**	**–**	**$300**	**$300**
REVENUES TOTAL	**–**	**–**	**–**	**$300**	**$300**
Expenses					
SERVICES & SUPPLIES					
527410 - CLIENT SERVICE EXP	–	–	–	$5,000	$5,000
521900 - PROFESSIONAL SVC	–	–	–	$42,700	$42,700
527400 - TRAVEL- IN COUNTY	–	–	–	$2,000	$2,000
SERVICES & SUPPLIES TOTAL	**–**	**–**	**–**	**$49,700**	**$49,700**
EXPENSES TOTAL	**–**	**–**	**–**	**$49,700**	**$49,700**
Surplus (Deficit)	$0	$0	$0	-$49,400	-$49,400

DRUG COURT (ALCOHOL & DRUG)

Fund: 0016 Alcohol & Drug
Budget Unit: 70630 - Drug Court (Alcohol & Drug)
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

Plumas County Behavioral Health uses these funds for the Medically Assisted Treatment MAT program and Telehealth substance use services.

REVENUE VS. EXPENDITURE



BUDGET DETAIL -

SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45331 - ASSMT VC 23649 $100	–	–	–	$7,075	$7,075
45330 - DRUG PROG. FEE/DIVERSION	–	–	–	$3,291	$3,291
CHARGES FOR SERVICES TOTAL	**–**	**–**	**–**	**$10,366**	**$10,366**
FINES & PENALTIES					
42060 - CO ALC ABUSE/PREV.1463.25	–	–	–	$3,105	$3,105
FINES & PENALTIES TOTAL	**–**	**–**	**–**	**$3,105**	**$3,105**
STATE & FEDERAL AID					
44295 - STATE-MENTAL HEALTH	–	–	$191,104	$250,000	$250,000
STATE & FEDERAL AID TOTAL	**–**	**–**	**$191,104**	**$250,000**	**$250,000**
TRANSFERS					
48760 - TRN-A/D DRUG COURT	–	–	–	$0	$250,000
TRANSFERS TOTAL	**–**	**–**	**–**	**$0**	**$250,000**
REVENUES TOTAL	**–**	**–**	**$191,104**	**$263,471**	**$513,471**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$29	$26	$33	$32	$32
51070 - UNEMPLOYMENT INSURANCE	$3	$2	$2	$3	$3
SALARIES & BENEFITS TOTAL	**$32**	**$28**	**$35**	**$35**	**$35**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	–	–	–	$1,500	$1,500
525119 - LIABILITY SELF-FUND INSURANCE	$22	$24	$28	$26	$26
521500 - MEDICAL SUPPLIES	–	–	–	$500	$500
521600 - MEMBERSHIPS/ANNUAL DUES	$3,000	$3,000	$1,396	$3,000	$3,000
521800 - OFFICE EXPENSE	–	–	–	$1,500	$1,500
525000 - OVERHEAD	–	$965	–	-$265	-$265
520201 - PHONE - LAND LINE (S)	–	–	–	$500	$500
521900 - PROFESSIONAL SVC	$5,900	–	$45,893	$165,000	$165,000
523000 - PROMOTIONAL MATERIAL	–	–	–	$1,000	$1,000
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	–	$5,000	$5,000
527400 - TRAVEL- IN COUNTY	–	–	–	$750	$750
527500 - TRAVEL- OUT OF COUNTY	–	–	–	$5,000	$5,000
520902 - VEHICLE MAINTENANCE	–	–	–	$5,000	$5,000
SERVICES & SUPPLIES TOTAL	**$8,922**	**$3,989**	**$47,317**	**$188,511**	**$188,511**
TRANSFERS					
580000 - TRANSFER	–	$402	–	$45,000	$45,000
580001 - TRANSFER	–	–	–	$669,649	$669,649
TRANSFERS TOTAL	**–**	**$402**	**–**	**$714,649**	**$714,649**
EXPENSES TOTAL	**$8,954**	**$4,419**	**$47,352**	**$903,195**	**$903,195**
Surplus (Deficit)	-$8,954	-$4,419	$143,751	-$639,724	-$389,724

MENTAL HEALTH SERVICES ACT PREVENTION & EARLY INTERVENTION

Fund: 0014 0014A Mental Health MHSA
Budget Unit: 70573 - Mental Health Services Act Prevention & Early Intervention
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

Receives 20% of the annual MHSA allocation and these services promote wellness, foster health and prevent the suffering that can result from untreated mental illness. These services include Community Education, Prevention, Cultural Outreach and Early Intervention.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

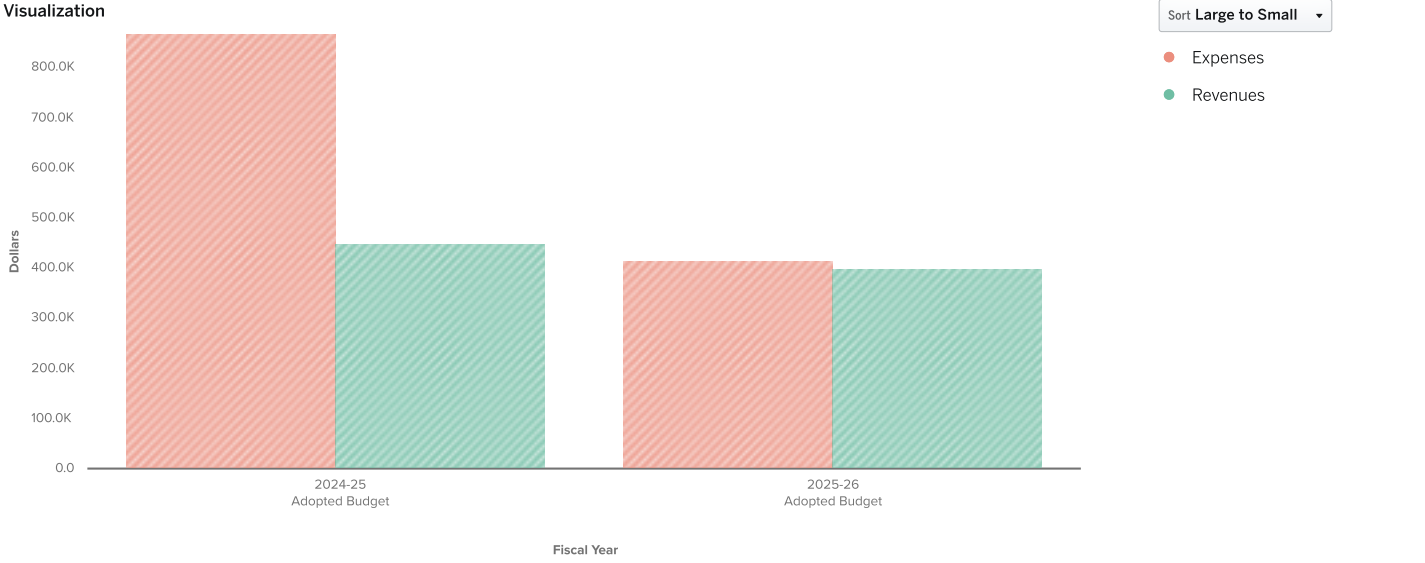
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Types

M. H. Services Act Prevention &... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44290 - STATE-OTHER	$368,805	$740,901	$670,916	$400,000	$400,000
STATE & FEDERAL AID TOTAL	**$368,805**	**$740,901**	**$670,916**	**$400,000**	**$400,000**
REVENUES TOTAL	**$368,805**	**$740,901**	**$670,916**	**$400,000**	**$400,000**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$5	$5	–	$5	$5
SALARIES & BENEFITS TOTAL	**$5**	**$5**	**–**	**$5**	**$5**
SERVICES & SUPPLIES					
523300 - EDUCATE MATERIAL/INCENT	–	–	–	$5,000	$5,000
525119 - LIABILITY SELF-FUND INSURANCE	$802	$102	$118	$0	$0
521800 - OFFICE EXPENSE	–	$162	–	$0	$0
525000 - OVERHEAD	$718	$3,165	–	$3,617	$3,617
521900 - PROFESSIONAL SVC	$286,664	$488,187	$514,757	$180,000	$180,000
524021 - THERAPEUTIC SUPPLIES	–	$7,155	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$288,184**	**$498,771**	**$514,875**	**$188,617**	**$188,617**
TRANSFERS					
580000 - TRANSFER	$109,725	$110,922	$141,922	$190,000	$190,000
58003 - TRANSFER ADMIN (70570)	–	$12,151	$74,195	$35,328	$35,328
TRANSFERS TOTAL	**$109,725**	**$123,073**	**$216,117**	**$225,328**	**$225,328**
EXPENSES TOTAL	**$397,913**	**$621,849**	**$730,992**	**$413,950**	**$413,950**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	-$29,109	$119,052	-$60,076	-$13,950	-$13,950

MENTAL HEALTH BEHAVIORAL

Fund: 0014 0014B Mental Health Behavioral Health
Budget Unit: 70569- Mental Health Behavioral
Function: 04 - Health & Safety
Activity: 24 - Health

DESCRIPTION

This is a Community Corrections Partners grant to provide services to inmates in the jail, including groups that address mental health and drug use symptom management. It also provides individual therapy services, and funds mental health medication services for inmates.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

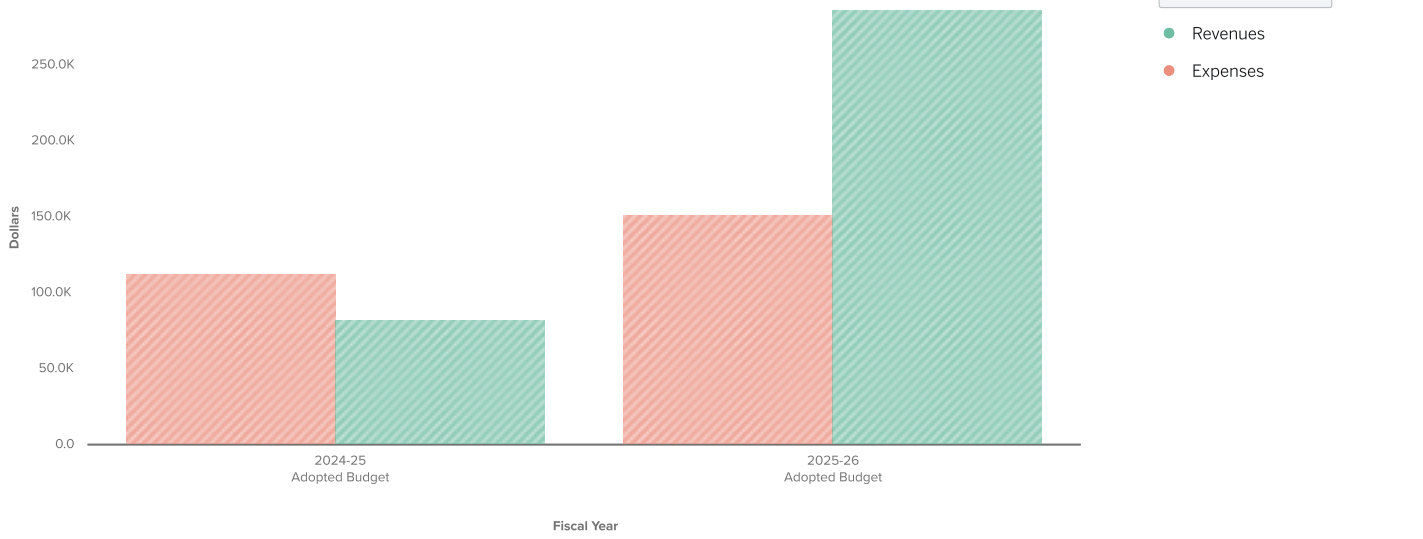
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Types

Mental Health Behavioral Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$1,203	–	–	$0	$0
OTHER REVENUE TOTAL	**$1,203**	**–**	**–**	**$0**	**$0**
TRANSFERS					
480000 - TRANSFER	–	–	–	$170,000	$170,000
48000 - TRANSFER-IN	–	–	–	$115,962	$115,962
48079 - TRN-CCPIF AB109	–	–	$54,109	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$54,109**	**$285,962**	**$285,962**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-$410	-$1,202	-$4,537	$0	$0
USE OF MONEY & PROPERTY TOTAL	**-$410**	**-$1,202**	**-$4,537**	**$0**	**$0**
REVENUES TOTAL	**$792**	**-$1,202**	**$49,572**	**$285,962**	**$285,962**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$31	$28	–	$0	$0
51070 - UNEMPLOYMENT INSURANCE	$3	–	–	$0	$0
SALARIES & BENEFITS TOTAL	**$34**	**$28**	**–**	**$0**	**$0**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$23	–	–	$0	$0
525000 - OVERHEAD	$163	$31,213	–	$35,436	$35,436
521900 - PROFESSIONAL SVC	$4,860	$50,350	$13,500	$62,400	$62,400
SERVICES & SUPPLIES TOTAL	**$5,046**	**$81,563**	**$13,500**	**$97,836**	**$97,836**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
TRANSFERS					
580006 - TRF TO AOD	$11,822	$22,013	$39,559	$53,562	$53,562
TRANSFERS TOTAL	**$11,822**	**$22,013**	**$39,559**	**$53,562**	**$53,562**
EXPENSES TOTAL	**$16,902**	**$103,604**	**$53,059**	**$151,398**	**$151,398**
Surplus (Deficit)	-$16,109	-$104,807	-$3,487	$134,564	$134,564

MENTAL HEALTH SERVICES ACT

Fund: 0014 0014A Mental Hlth MHSA
Budget Unit: 70571 - Mental Health Services Act
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

MHSA, also known as the 1% millionaire tax, is a California program to provide services and additional activities that cannot be billed to Medi-Cal. Please see the 3-year MHSA plan in its entirety. Community Services and Support (CSS) received 75% of the total annual MHSA allocation and helps support our Full-Service Partnership clients (FSP), our Wellness Centers, Work Programs, Client Supports and Housing. These services focus on community collaboration, client and family driven services and systems, as well as serving the unserved and underserved populations. In March 2024 Proposition 1 passed, which will make major changes to the way new MHSA funding can be used.

WELLNESS • RECOVERY • RESILIENCE

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

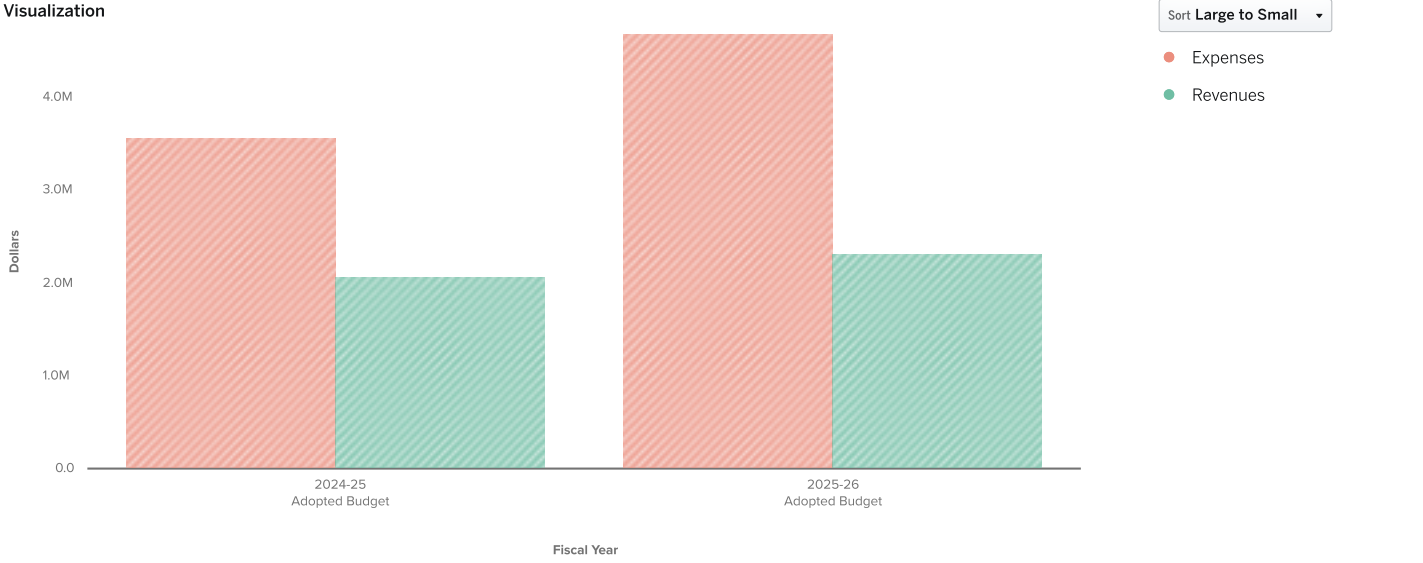
Back History Reset

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Types

Mental Health Services Act | Placeholder | New item | Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Behavioral Health Support Services Tech I/II	2	2	2	2	2
Management Analyst I/II	0.25	0.25	0.25	0.25	0.25
Mental Health Services Act Coordinator	1	1	1	1	1
Behavioral Health Records Specialist	0.5	0.5	0.5	0.5	0.5
Behavioral Health Site Coordinator-DIC OR Behavioral Health Site Coordinator-Chester OR Behavioral Health Site Coordinator-Greenville oR Behavioral Health Site Coordinator-Portola	3	3	3	3	2
Behavioral Health Case Management Specialist I/II OR Senior	3	3	3	3	3
Behavioral Health Administrative Assistant I/II	0.5	0.5	0.5	0.5	0.5
Behavioral Health Therapist I/II or Senior	2	2	2	2	2
Behavioral Health Supervising Site Coordinator	1	1	1	1	1
Behavioral Health Systems Analyst OR Information System Technician	0.2	0.2	0.2	0.2	0.2
FULL-TIME EQUIVALENT POSITIONS	**13.45**	**13.45**	**13.45**	**13.45**	**12.45**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44290 - STATE-OTHER	$1,475,219	$1,997,456	$2,693,765	$2,200,000	$2,200,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
STATE & FEDERAL AID TOTAL	**$1,475,219**	**$1,997,456**	**$2,693,765**	**$2,200,000**	**$2,200,000**
TRANSFERS					
48000 - TRANSFER-IN	$134,686	–	–	$0	$0
TRANSFERS TOTAL	**$134,686**	**–**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$87,124	$123,094	$121,215	$121,000	$121,000
USE OF MONEY & PROPERTY TOTAL	**$87,124**	**$123,094**	**$121,215**	**$121,000**	**$121,000**
REVENUES TOTAL	**$1,697,029**	**$2,120,550**	**$2,814,980**	**$2,321,000**	**$2,321,000**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	$9,066	–	$68,365	$80,000	$80,000
FIXED ASSETS TOTAL	**$9,066**	**–**	**$68,365**	**$80,000**	**$80,000**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$105	$105	$105	$210	$210
51120 - CELL PHONE ALLOW	$1,375	$1,925	$1,495	$1,110	$1,110
51110 - COMPENSATION INSURANCE	$13,280	$11,382	$12,844	$11,737	$11,737
51100 - FICA/MEDICARE OASDI	$44,871	$46,644	$47,651	$65,788	$65,788
51090 - GROUP INSURANCE	$95,157	$140,060	$156,616	$296,484	$296,484
51081 - OPEB LIABILITY	$31,986	$32,480	$31,215	$36,121	$36,121
51020 - OTHER WAGES	$66,103	$27,438	$60,096	$75,000	$75,000
51060 - OVERTIME PAY	$29,784	$21,937	$24,303	$30,000	$30,000
51000 - REGULAR WAGES	$507,565	$567,004	$552,950	$859,352	$859,352
51080 - RETIREMENT	$44,816	$169,520	$165,522	$205,952	$205,952
51070 - UNEMPLOYMENT INSURANCE	$5,954	$5,371	$4,584	$4,453	$4,453
SALARIES & BENEFITS TOTAL	**$840,996**	**$1,023,867**	**$1,057,381**	**$1,586,207**	**$1,586,207**
SERVICES & SUPPLIES					
527402 - BUS PASSES-NON EMPLYEE	$213	–	–	$2,500	$2,500
520202 - CELL PHONE SERVICE	$2,809	$1,836	$2,126	$4,500	$4,500
521231 - COMPUTERS<1500.00	–	–	–	$2,500	$2,500
520415 - COMPUTER UPGRADE	$655	–	$1,105	$2,500	$2,500
520250 - COPY MACHINE LEASE	$4,011	$9,146	$8,023	$6,500	$6,500
527802 - ELECTRIC CHARGES	$11,564	$12,891	$11,874	$9,000	$9,000
520900 - EQUIPMENT MAINTENANCE	–	–	$858	$1,000	$1,000
520300 - FOOD	–	–	$34	$500	$500
520400 - HOUSEHOLD EXPENSE	$107	$8	$231	$500	$500
527750 - IN CNTY HOSTING	$448	–	–	$1,000	$1,000
520500 - INSURANCE	–	–	–	$10,000	$10,000
520203 - INTERNET SERVICE	$15,404	$21,924	$18,421	$16,000	$16,000
524460 - JUVENILE OUTING/INCENTIVE	$210	$120	–	$1,000	$1,000
521524 - LAND LINE PHONE/EQUIP	$16,629	$1,233	-$38	$2,000	$2,000
525119 - LIABILITY SELF-FUND INSURANCE	$9,823	$9,991	$10,831	$9,539	$9,539
521500 - MEDICAL SUPPLIES	$487	$226	–	$500	$500
521600 - MEMBERSHIPS/ANNUAL DUES	$4,669	$5,900	$6,900	$10,800	$10,800
524410 - NON-EMPLOYEE INCENTIVE	$25	–	–	$1,000	$1,000
521800 - OFFICE EXPENSE	$13,345	$3,570	$5,016	$6,000	$6,000
521230 - OFFICE FURNITURE/EQUIP	$2,478	–	$198	$2,500	$2,500
525000 - OVERHEAD	$71,116	$61,846	–	$100,507	$100,507
524480 - PC MNTL HTLH COMM EXP	$1,195	$1,958	$960	$4,000	$4,000
520201 - PHONE - LAND LINE (S)	$9,347	$8,453	$7,956	$9,000	$9,000
520210 - POSTAGE/SHIP, MAIL COST	–	–	–	$500	$500
527410 - CLIENT SERVICE EXP	$1,498	$1,737	$2,720	$5,000	$5,000
521900 - PROFESSIONAL SVC	$873,656	$753,947	$1,024,845	$2,342,432	$2,342,432
527803 - PROPANE/OTHR HEATING FUEL	$15,567	$7,421	$7,956	$7,000	$7,000
523702 - PUB - RECRUITMENT ADS	–	–	–	$3,000	$3,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520407 - REFUSE DISPOSAL	$2,370	$2,639	$2,715	$2,600	$2,600
524200 - RENTS/LEASES STRUCTURES	$77,282	$75,583	$80,774	$56,000	$56,000
524173 - SP GRANT EXP (SEE FILE)	–	–	$263,073	$0	$0
524021 - THERAPEUTIC SUPPLIES	$566	$124	–	$1,500	$1,500
527400 - TRAVEL- IN COUNTY	$8,808	$9,128	$8,063	$12,500	$12,500
527500 - TRAVEL- OUT OF COUNTY	$4,279	$2,538	$3,944	$5,000	$5,000
520902 - VEHICLE MAINTENANCE	$7,579	$8,231	$6,714	$10,000	$10,000
527807 - WATER/SEWER CHARGES	$1,022	$1,014	$1,010	$1,500	$1,500
SERVICES & SUPPLIES TOTAL	**$1,157,161**	**$1,001,467**	**$1,476,308**	**$2,650,378**	**$2,650,378**
TRANSFERS					
580005 - TRANSFER	–	–	–	$121,000	$121,000
58003 - TRANSFER ADMIN (70570)	–	$202,726	$273,789	$248,000	$248,000
TRANSFERS TOTAL	**–**	**$202,726**	**$273,789**	**$369,000**	**$369,000**
EXPENSES TOTAL	**$2,007,223**	**$2,228,060**	**$2,875,843**	**$4,685,585**	**$4,685,585**
Surplus (Deficit)	-$310,193	-$107,510	-$60,862	-$2,364,585	-$2,364,585

MENTAL HEALTH SERVICES ACT EDUCATION & TRAINING

Fund: 0014 0014 Mental Health MHSA
Budget Unit: 70579 - Mental Health Services Act Education & Training
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

Workforce Education and Training (WET) is funding that helps to support the continued knowledge, training, and learning of BH staff. WET funds also help to retain staff at BH by offering loan reimbursement programs for hard to fill positions.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

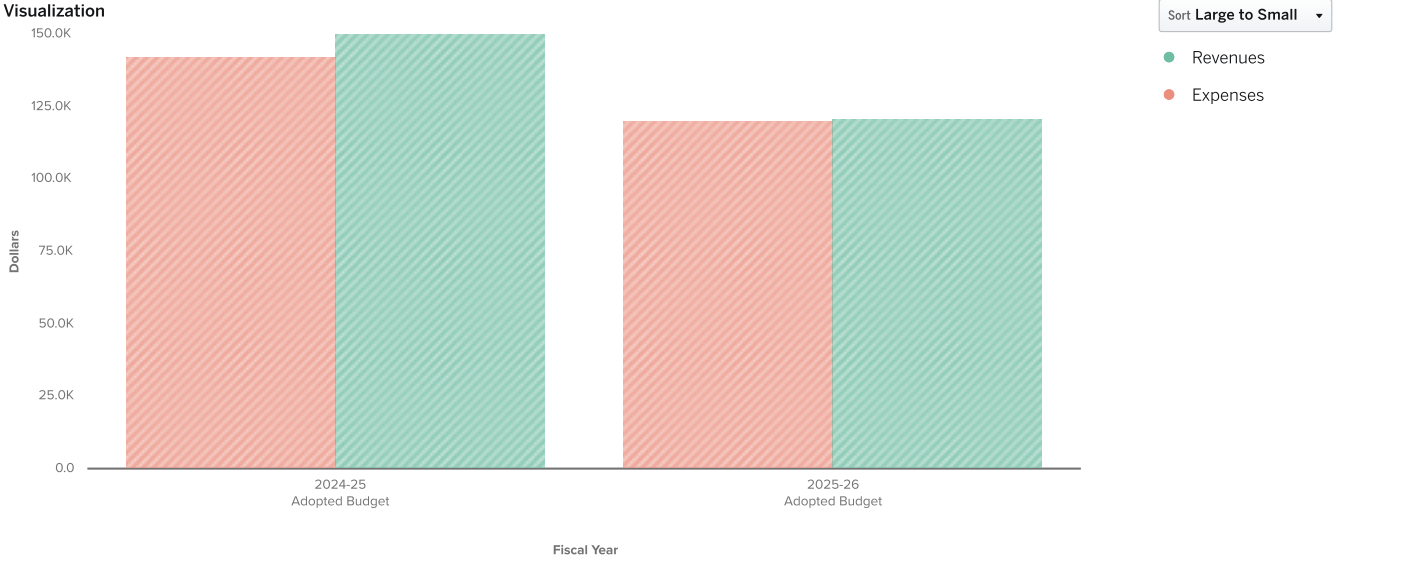
Back History Reset

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Types

Mental Health Services Act Edu... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

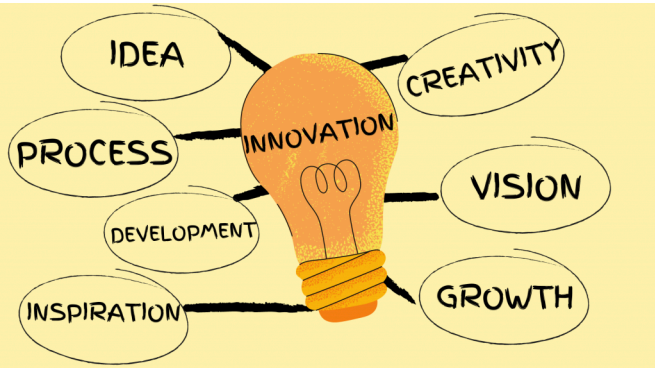
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
480001 - TRANSFER FR OTHER AGENCY	–	–	–	$121,000	$121,000
TRANSFERS TOTAL	**–**	**–**	**–**	**$121,000**	**$121,000**
REVENUES TOTAL	**–**	**–**	**–**	**$121,000**	**$121,000**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$29	$25	$26	$13	$13
51070 - UNEMPLOYMENT INSURANCE	$3	$2	$1	$1	$1
SALARIES & BENEFITS TOTAL	**$32**	**$27**	**$27**	**$14**	**$14**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$22	$20	$12	$2	$2
525000 - OVERHEAD	-$167	$417	–	$510	$510
521900 - PROFESSIONAL SVC	–	$12,163	$13,151	$26,737	$26,737
524173 - SP GRANT EXP (SEE FILE)	$40,000	$50,000	$49,327	$40,000	$40,000
527000 - TRAINING	–	–	$1,270	$52,818	$52,818
527500 - TRAVEL- OUT OF COUNTY	–	–	$1,023	$0	$0
SERVICES & SUPPLIES TOTAL	**$39,855**	**$62,600**	**$64,783**	**$120,067**	**$120,067**
EXPENSES TOTAL	**$39,887**	**$62,627**	**$64,810**	**$120,081**	**$120,081**
Surplus (Deficit)	-$39,887	-$62,627	-$64,810	$919	$919

MENTAL HEALTH SERVICES ACT INNOVATION

Fund: 0014 0014A Mental Health MHSA
Budget Unit: 70572 - Mental Health Services Act Innovation
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

Innovation (INN) receives 5% of the annual MHSA allocation and is designed to help counties introduce new and innovative ideas and treatments to develop new best practices in mental health services. After the initial development, counties must be able to provide their own funding for the programs.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

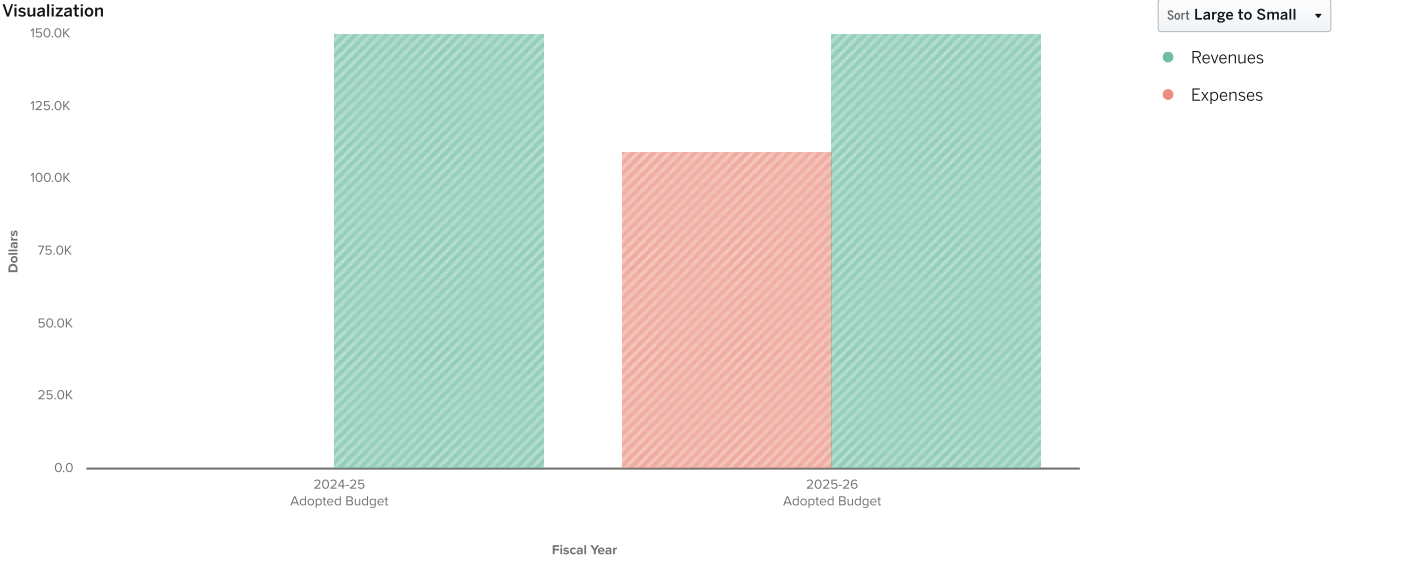
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Types

Mental Health Services Act Inn... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44290 - STATE-OTHER	$97,054	$131,412	$176,557	$150,000	$150,000
STATE & FEDERAL AID TOTAL	**$97,054**	**$131,412**	**$176,557**	**$150,000**	**$150,000**
REVENUES TOTAL	**$97,054**	**$131,412**	**$176,557**	**$150,000**	**$150,000**
Expenses					
SERVICES & SUPPLIES					
521900 - PROFESSIONAL SVC	–	–	–	$109,606	$109,606
SERVICES & SUPPLIES TOTAL	**–**	**–**	**–**	**$109,606**	**$109,606**
EXPENSES TOTAL	**–**	**–**	**–**	**$109,606**	**$109,606**
Surplus (Deficit)	$97,054	$131,412	$176,557	$40,394	$40,394

SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION

Fund: 0014 0014S SAMHSA
Budget Unit: 70575 - Substance Abuse and Mental Health Services Administration
Function: 04 - Health & Sanitation
Activity: 04 - Health & Sanitation

DESCRIPTION

This account is for the Mental Health Block Grant (MHBG), a federal grant the Behavioral Health Department applies for and receives every two years. Some of the funding from MHBG goes towards staff wages. It funds crisis outreach, temporary lodging, helps clients with their education, training and employment support. These funds can be used to expand community-based care for adults with Serious Mental Illness (SMI) and children with Serious Emotional Disturbance (SED). It also provided services to County residence who are ineligible for Medi-Cal funded treatment.

SAMHSA
Substance Abuse and Mental Health Services Administration

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

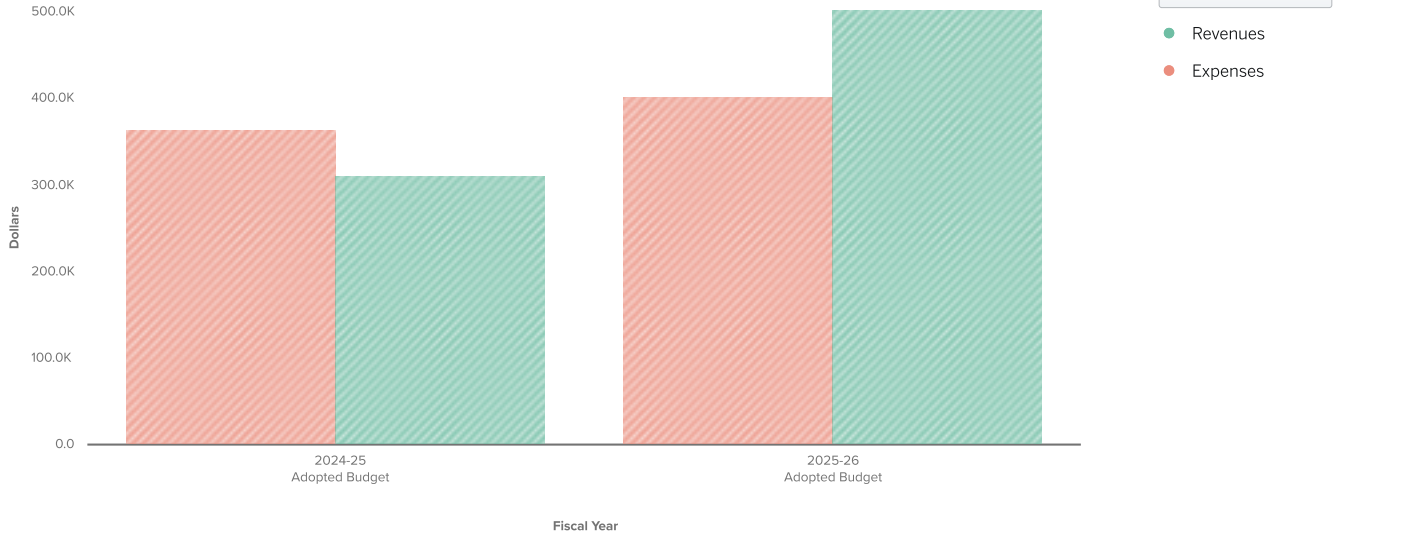
Back History Reset

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Types

Substance Abuse and Mental H... Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Management Analyst I/II	0.25	0.25	0.25	0.25	0.25
Behavioral Health Therapist I/II Senior	0.55	0.55	0.55	0.55	0.55
Behavioral Health Unit Supervisor	0.5	0.5	0.5	0.5	0.5
Behavioral Health Case Management Specialist I/II OR Senior	0.7	0.7	0.7	0.7	0.7
Behavioral Health LVN I/II OR RN I/II OR Psychiatric Nurse I/II OR Nurse Practitioner	0.25	0.25	0.25	0.25	0
Behavioral Health Systems Analyst OR Information System Technician	0.05	0.05	0.05	0.05	0.05
FULL-TIME EQUIVALENT POSITIONS	**2.3**	**2.3**	**2.3**	**2.3**	**2.05**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44431 - FEDERAL - SAMHSA	$182,155	$178,018	$260,727	$311,097	$311,097
STATE & FEDERAL AID TOTAL	**$182,155**	**$178,018**	**$260,727**	**$311,097**	**$311,097**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$150,000	$150,000
48001 - TRANSFER-IN1	–	–	–	$41,580	$41,580
TRANSFERS TOTAL	**–**	**–**	**–**	**$191,580**	**$191,580**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-$2,480	-$2,516	-$3,181	$0	$0
USE OF MONEY & PROPERTY TOTAL	**-$2,480**	**-$2,516**	**-$3,181**	**$0**	**$0**
REVENUES TOTAL	**$179,675**	**$175,502**	**$257,546**	**$502,677**	**$502,677**
Expenses					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	–	–	–	$210	$210
51120 - CELL PHONE ALLOW	$450	$450	$450	$450	$450
51110 - COMPENSATION INSURANCE	$1,959	$1,738	$2,337	$2,272	$2,272
51100 - FICA/MEDICARE OASDI	$9,282	$9,279	$8,605	$13,650	$13,650
51090 - GROUP INSURANCE	$19,601	$24,919	$25,095	$58,696	$58,696
51081 - OPEB LIABILITY	$5,470	$5,554	$5,338	$6,177	$6,177
51060 - OVERTIME PAY	$15,652	$16,697	$16,862	$17,500	$17,500
51000 - REGULAR WAGES	$108,078	$105,817	$97,338	$178,422	$178,422
51080 - RETIREMENT	$9,560	$29,133	$32,633	$42,770	$42,770
51070 - UNEMPLOYMENT INSURANCE	$191	$179	$160	$152	$152
SALARIES & BENEFITS TOTAL	**$170,243**	**$193,766**	**$188,818**	**$320,299**	**$320,299**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$971	$1,678	$1,671	$1,851	$1,851
521800 - OFFICE EXPENSE	–	–	$1,489	$0	$0
525000 - OVERHEAD	$12,992	$9,350	–	$15,647	$15,647
527410 - CLIENT SERVICE EXP	–	–	$1,035	$23,426	$23,426
521900 - PROFESSIONAL SVC	–	–	$1,638	$0	$0
527400 - TRAVEL- IN COUNTY	–	$49	–	$0	$0
527500 - TRAVEL- OUT OF COUNTY	$3,127	$2,270	$6,700	$14,000	$14,000
SERVICES & SUPPLIES TOTAL	**$17,090**	**$13,346**	**$12,533**	**$54,924**	**$54,924**
TRANSFERS					
580000 - TRANSFER	–	–	–	$27,153	$27,153
TRANSFERS TOTAL	**–**	**–**	**–**	**$27,153**	**$27,153**
EXPENSES TOTAL	**$187,334**	**$207,112**	**$201,351**	**$402,376**	**$402,376**
Surplus (Deficit)	-$7,658	-$31,610	$56,195	$100,301	$100,301

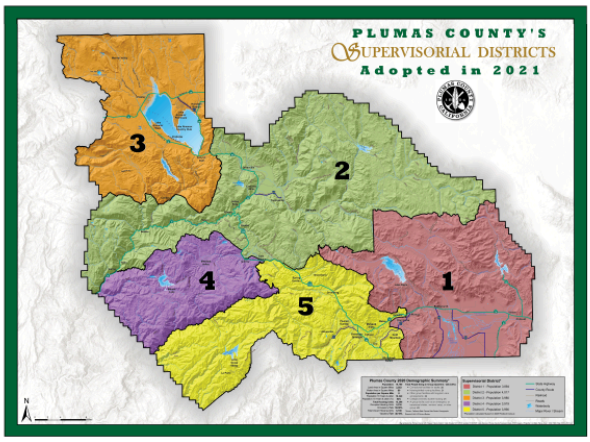
BOARD OF SUPERVISORS

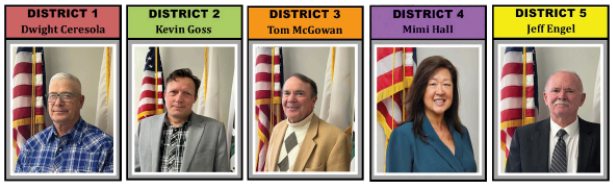
DEPARTMENT NARRATIVE

Department Head: Allen Hiskey
Title: 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.





HIGHLIGHTS FROM THE PAST YEAR

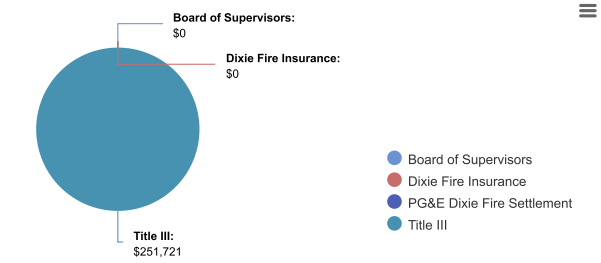
- Updated Board Room with TV's and speakers for better sound quality, and transparency.
- Working with community input to best utilize both Dame Shirley Plaza, and the Lawry House for public spaces.
- Held Special Meeting in Greenville.
- Established Priorities and Principals for the PG&E Dixie Fire Settlement Funds.
- Contributed $1.5 million dollars to the Indian Valley Community Services District for the Public Safety Center which will house the Sheriff's Sub Station, along with Indian Valley Fire.
- Onboarded new District 4 Supervisor Mimi Hall.
- Implemented Acceptable Use Policy for better efficiency.

PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Board of Supervisors	6	6	6	6	7

Program	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	6	6	6	6	7

PROGRAMMATIC REVENUES

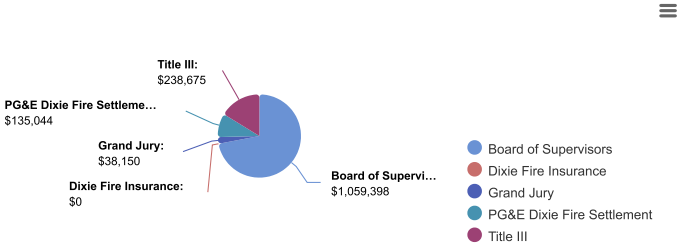


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

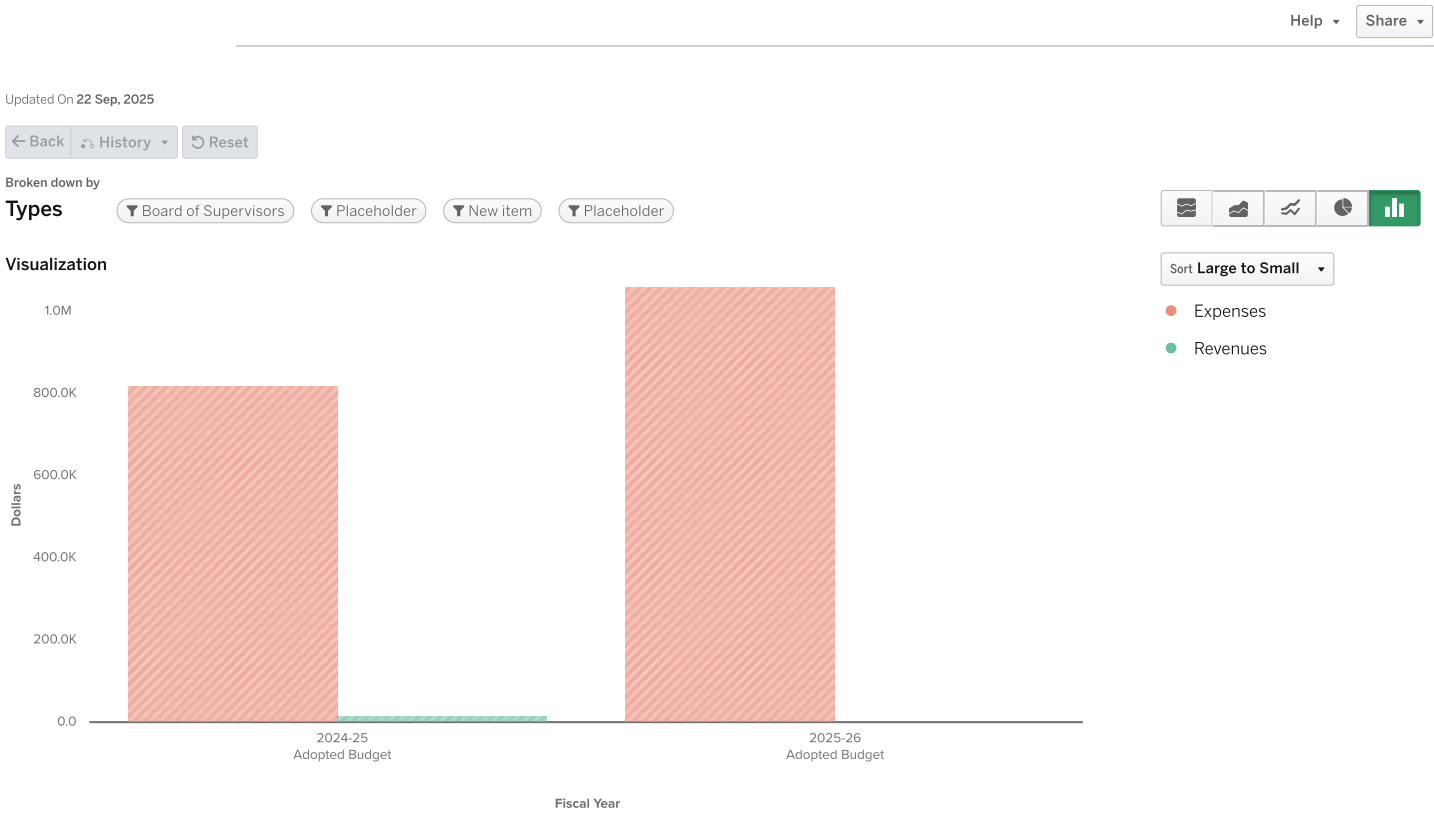
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45395 - FILING FEE	$70	$875	$1,575	$0	$0
CHARGES FOR SERVICES TOTAL	**$70**	**$875**	**$1,575**	**$0**	**$0**
OTHER REVENUE					
46613 - DIXIE FIRE INSURANCE	–	$0	$2,652,998	$0	$0
46612 - PGE SETTLEMENT-REVENUE	$10,302,851	–	–	$0	$0
OTHER REVENUE TOTAL	**$10,302,851**	**$0**	**$2,652,998**	**$0**	**$0**
STATE & FEDERAL AID					
44512 - HR 2389	$237,364	$258,980	–	$251,721	$251,721
44054 - ST-OPIOID SETTLEMENT	$0	$82,704	–	$0	$0
STATE & FEDERAL AID TOTAL	**$237,364**	**$341,683**	**–**	**$251,721**	**$251,721**
TRANSFERS					
48000 - TRANSFER-IN	–	–	$1,761,763	$0	$0
48005 - TRANSFER-IN5	–	–	$22,722	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$1,784,485**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	$413,139	$421,027	$0	$0
43020 - RENTS & CONCESSIONS	–	$300	$300	$0	$0
43998 - UNREALZED GAINS/LOSSES	$10,907	$11,265	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$10,907**	**$424,703**	**$421,327**	**$0**	**$0**
REVENUES TOTAL	**$10,551,193**	**$767,262**	**$4,860,385**	**$251,721**	**$251,721**
Expenses					
OTHER CHARGES					
532000 - CONTRIB TO OTHER AGENCY	–	–	–	$11,302	$11,302
OTHER CHARGES TOTAL	**–**	**–**	**–**	**$11,302**	**$11,302**
SALARIES & BENEFITS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51120 - CELL PHONE ALLOW	$5,360	$5,250	$4,960	$4,440	$4,440
51110 - COMPENSATION INSURANCE	$12,278	$18,436	$4,303	$5,301	$5,301
51100 - FICA/MEDICARE OASDI	$30,409	$29,827	$31,209	$38,320	$38,320
51090 - GROUP INSURANCE	$68,632	$70,918	$106,754	$145,295	$145,295
51150 - LIFE INSURANCE	$1,793	$1,673	$1,512	$2,047	$2,047
51081 - OPEB LIABILITY	$14,269	$14,487	$13,925	$16,113	$16,113
51020 - OTHER WAGES	$203	$14	$68	$0	$0
51060 - OVERTIME PAY	–	$330	$239	$0	$0
51000 - REGULAR WAGES	$387,974	$383,307	$403,026	$500,911	$500,911
51080 - RETIREMENT	$19,009	$87,692	$80,424	$90,643	$90,643
51070 - UNEMPLOYMENT INSURANCE	$500	$416	$379	$380	$380
SALARIES & BENEFITS TOTAL	**$540,427**	**$612,351**	**$646,799**	**$803,450**	**$803,450**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	–	–	$874	$1,200	$1,200
520230 - COPY CHARGES	$64	$254	–	$300	$300
520250 - COPY MACHINE LEASE	–	$3,151	$7,515	$8,000	$8,000
525742 - FIRE PREVENTION CONTRIB	–	–	–	$186	$186
525774 - FIRE PREVN--MAIDU STEWARD	–	–	–	$12,750	$12,750
525768 - FOREST ED--NATIVE PLNT	–	–	–	$280	$280
520800 - GRAND JURY	$12,469	$13,662	$21,323	$17,000	$17,000
520400 - HOUSEHOLD EXPENSE	$201	–	$217	$250	$250
525119 - LIABILITY SELF-FUND INSURANCE	$8,734	$5,267	$6,234	$4,877	$4,877
521600 - MEMBERSHIPS/ANNUAL DUES	$17,365	$21,584	$29,235	$40,000	$40,000
521800 - OFFICE EXPENSE	$1,266	$3,646	$1,914	$7,200	$7,200
521801 - Office Water	–	–	$616	$1,200	$1,200
525000 - OVERHEAD	–	–	–	$297,681	$297,681
520220 - PAPER/PAPER SUPPLIES	–	–	$32	$2,500	$2,500
520201 - PHONE - LAND LINE (S)	$267	$652	$854	$800	$800
520210 - POSTAGE/SHIP, MAIL COST	$62	$62	$1,363	$136	$136
521900 - PROFESSIONAL SVC	–	–	–	$10,000	$10,000
523700 - PUBLICATIONS-LEGAL NOTICE	$2,904	$160	$4,848	$6,900	$6,900
525830 - QLG FOREST TITLE III	–	–	–	$1	$1
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	–	$3,100	$3,100
527400 - TRAVEL- IN COUNTY	$5,168	$3,217	$4,202	$7,000	$7,000
527500 - TRAVEL- OUT OF COUNTY	$16,350	$11,419	$26,054	$21,000	$21,000
SERVICES & SUPPLIES TOTAL	**$64,850**	**$63,073**	**$105,280**	**$442,361**	**$442,361**
TRANSFERS					
585160 - CONTRIB TRANS SHERIFF	$43,712	$245,111	$59,614	$214,154	$214,154
58000 - TRANSFER-OUT	–	$10,000	–	$0	$0
580156 - TRNS-OES FIRE PREVENTION	$12,296	–	–	$0	$0
580157 - TRNS - S/O-OES 2012 APP#1	$712	–	–	$0	$0
TRANSFERS TOTAL	**$56,720**	**$255,111**	**$59,614**	**$214,154**	**$214,154**
EXPENSES TOTAL	**$661,997**	**$930,535**	**$811,694**	**$1,471,267**	**$1,471,267**
Surplus (Deficit)	$9,889,195	-$163,274	$4,048,691	-$1,219,546	-$1,219,546

BOARD OF SUPERVISORS

Fund: 0001 General
Budget Unit: 20010 - Board of Supervisors
Function: 01 - General Government
Activity: 10 - Legislative & Admin

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Supervisor	5	5	5	5	5
Clerk of the Board	1	1	1	1	1
Disaster Recovery Coordinator	0	0	0	0	1
FULL-TIME EQUIVALENT POSITIONS	**6**	**6**	**6**	**6**	**7**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45395 - FILING FEE	$70	$875	$1,575	$0	$0
CHARGES FOR SERVICES TOTAL	**$70**	**$875**	**$1,575**	**$0**	**$0**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$22,722	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$22,722**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43020 - RENTS & CONCESSIONS	–	$300	$300	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**$300**	**$300**	**$0**	**$0**
REVENUES TOTAL	**$70**	**$1,175**	**$24,597**	**$0**	**$0**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$5,360	$5,250	$4,960	$4,440	$4,440
51110 - COMPENSATION INSURANCE	$12,278	$18,436	$4,303	$5,301	$5,301
51100 - FICA/MEDICARE OASDI	$30,409	$29,827	$31,209	$32,154	$32,154
51090 - GROUP INSURANCE	$68,632	$70,918	$106,754	$105,025	$105,025
51150 - LIFE INSURANCE	$1,793	$1,673	$1,512	$1,677	$1,677
51081 - OPEB LIABILITY	$14,269	$14,487	$13,925	$16,113	$16,113
51020 - OTHER WAGES	$203	$14	$68	$0	$0
51060 - OVERTIME PAY	–	$330	$239	$0	$0
51000 - REGULAR WAGES	$387,974	$383,307	$403,026	$420,314	$420,314
51080 - RETIREMENT	$19,009	$87,692	$80,424	$83,002	$83,002
51070 - UNEMPLOYMENT INSURANCE	$500	$416	$379	$380	$380
SALARIES & BENEFITS TOTAL	**$540,427**	**$612,351**	**$646,799**	**$668,406**	**$668,406**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	–	–	$874	$1,200	$1,200
520230 - COPY CHARGES	–	$254	–	$200	$200
520250 - COPY MACHINE LEASE	–	$3,151	$7,515	$8,000	$8,000
520400 - HOUSEHOLD EXPENSE	$201	–	$217	$250	$250
525119 - LIABILITY SELF-FUND INSURANCE	$8,734	$5,267	$6,234	$4,877	$4,877
521600 - MEMBERSHIPS/ANNUAL DUES	$17,365	$21,584	$29,235	$40,000	$40,000
521800 - OFFICE EXPENSE	$1,190	$3,550	$1,814	$6,800	$6,800
521801 - Office Water	–	–	$616	$1,200	$1,200
525000 - OVERHEAD	–	–	–	$287,099	$287,099
520220 - PAPER/PAPER SUPPLIES	–	–	$32	$2,500	$2,500
520201 - PHONE - LAND LINE (S)	$267	$652	$854	$800	$800
520210 - POSTAGE/SHIP, MAIL COST	$62	$62	$1,291	$66	$66
521900 - PROFESSIONAL SVC	–	–	–	$10,000	$10,000
523700 - PUBLICATIONS-LEGAL NOTICE	$2,904	–	$1,577	$5,000	$5,000
527400 - TRAVEL- IN COUNTY	$5,168	$3,217	$4,202	$7,000	$7,000
527500 - TRAVEL- OUT OF COUNTY	$13,650	$11,019	$26,054	$16,000	$16,000
SERVICES & SUPPLIES TOTAL	**$49,542**	**$48,755**	**$80,516**	**$390,992**	**$390,992**
EXPENSES TOTAL	**$589,969**	**$661,106**	**$727,315**	**$1,059,398**	**$1,059,398**
Surplus (Deficit)	-$589,899	-$659,931	-$702,718	-$1,059,398	-$1,059,398

GRAND JURY

Fund: 0001 General
Budget Unit: 20270 - Grand Jury
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION



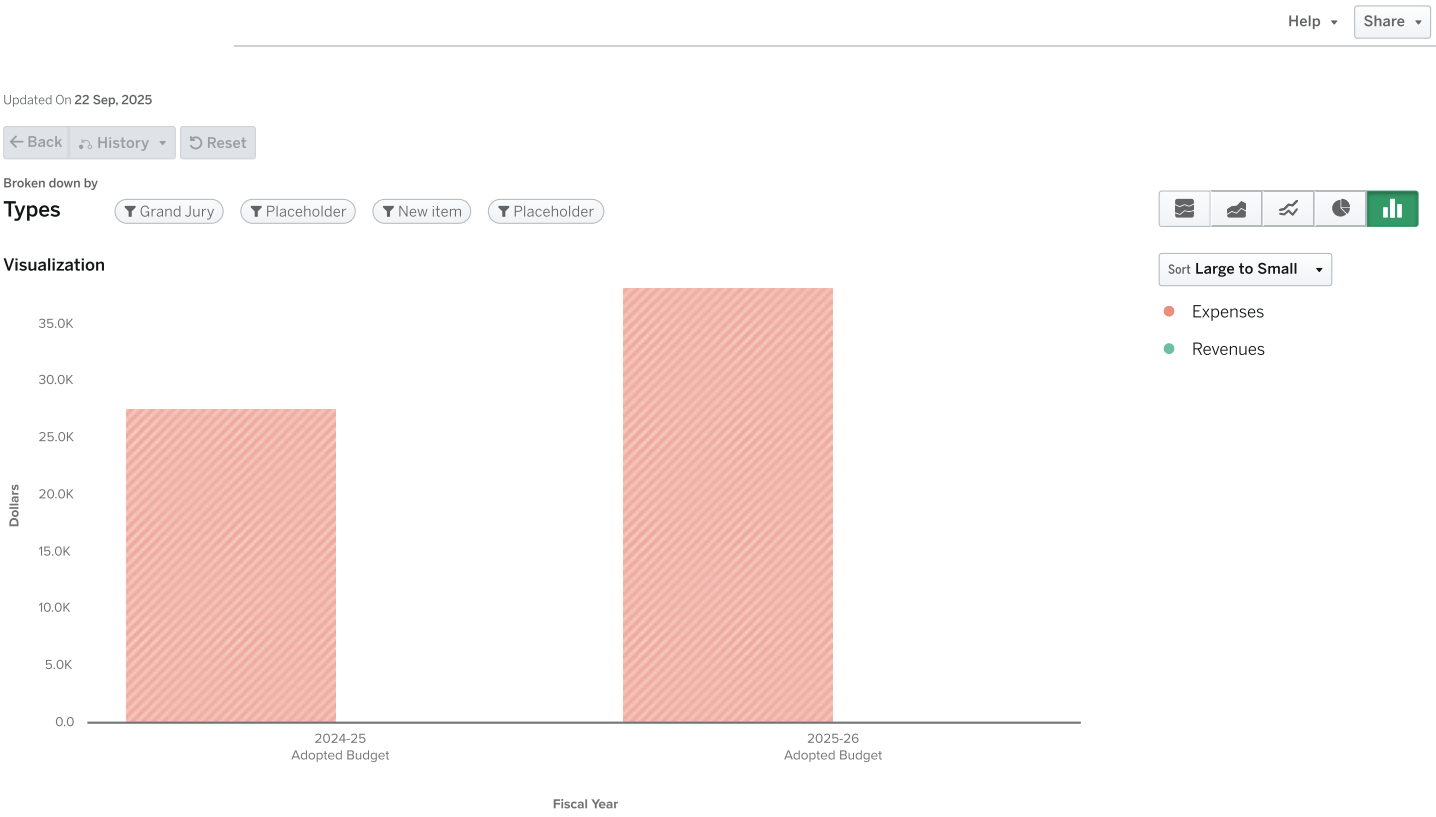
Overview
Functioning as an integral part of the judicial branch of government, the Plumas County Grand Jury (Grand Jury) is one of 58 county grand juries operating in the State of California. The Grand Jury consists of 19 county residents who serve Plumas County on a part-time basis for 12 months. The primary function of the Grand Jury is to act as a citizen "watchdog" over county, city, and special district departments and officials, helping ensure that local government agencies and officers are accountable and working in the best interests of the public and communities that they serve. For more information about the function of California grand juries generally, see the website of the California Grand Jurors' Association (CGJA).

Powers and Jurisdiction
The Grand Jury has broad investigative powers, which permit it to select the topics and offices to investigate and report on each year. Among other things, those powers allow it to:

- Determine whether public funds are being spent appropriately and for intended purposes.
- Investigate whether local government agencies and officers are conducting their affairs transparently and openly, by applicable laws and procedures.
- Conduct inquiries and investigations into the condition of jails, detention facilities, and hospitals.
- Serve as an ombudsman for residents of the county, receiving and pursuing where deemed appropriate complaints made by county residents concerning the actions and performance of public officials or agencies.
- Investigate credible allegations of willful misconduct by public officials or employees while in office.

The Grand Jury's jurisdiction is limited to matters involving local government and local government officials. It is not authorized to investigate state or federal functions or offices. Its customary focus is one of conducting civil investigations; it does not ordinarily sit as a criminal grand jury.
Grand jurors are sworn to secrecy and grand jury meetings are conducted in closed session. All testimony given to the Grand Jury, and its deliberations, must remain forever confidential.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

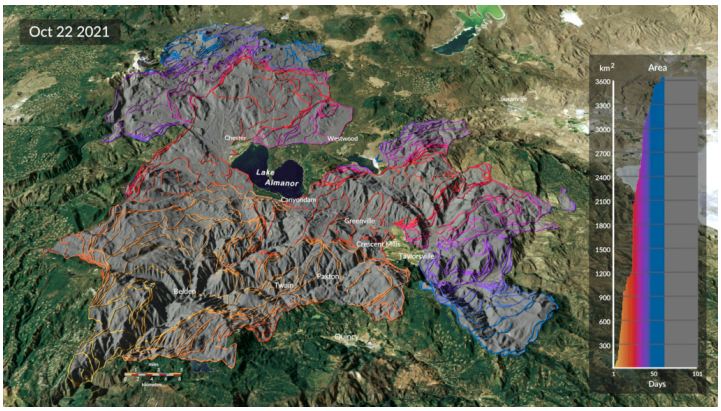
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
SERVICES & SUPPLIES					
520230 - COPY CHARGES	$64	–	–	$100	$100
520800 - GRAND JURY	$12,469	$13,662	$21,323	$17,000	$17,000
521800 - OFFICE EXPENSE	$76	$97	$100	$400	$400
525000 - OVERHEAD	–	–	–	$10,580	$10,580
520210 - POSTAGE/SHIP, MAIL COST	–	–	$72	$70	$70
523700 - PUBLICATIONS-LEGAL NOTICE	–	$160	$3,270	$1,900	$1,900
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	–	$3,100	$3,100
527500 - TRAVEL- OUT OF COUNTY	$2,700	$400	–	$5,000	$5,000
SERVICES & SUPPLIES TOTAL	**$15,309**	**$14,318**	**$24,764**	**$38,150**	**$38,150**
EXPENSES TOTAL	**$15,309**	**$14,318**	**$24,764**	**$38,150**	**$38,150**
Surplus (Deficit)	-$15,309	-$14,318	-$24,764	-$38,150	-$38,150

PG&E DIXIE FIRE SETTLEMENT

Fund: 0055 PG&E Settlement
Budget Unit: 20155 - PG&E Dixie Fire Settlement
Function: 01 - General Government
Activity: 00 - Undefined

DESCRIPTION

This is money for losses because of the Dixie Fire.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

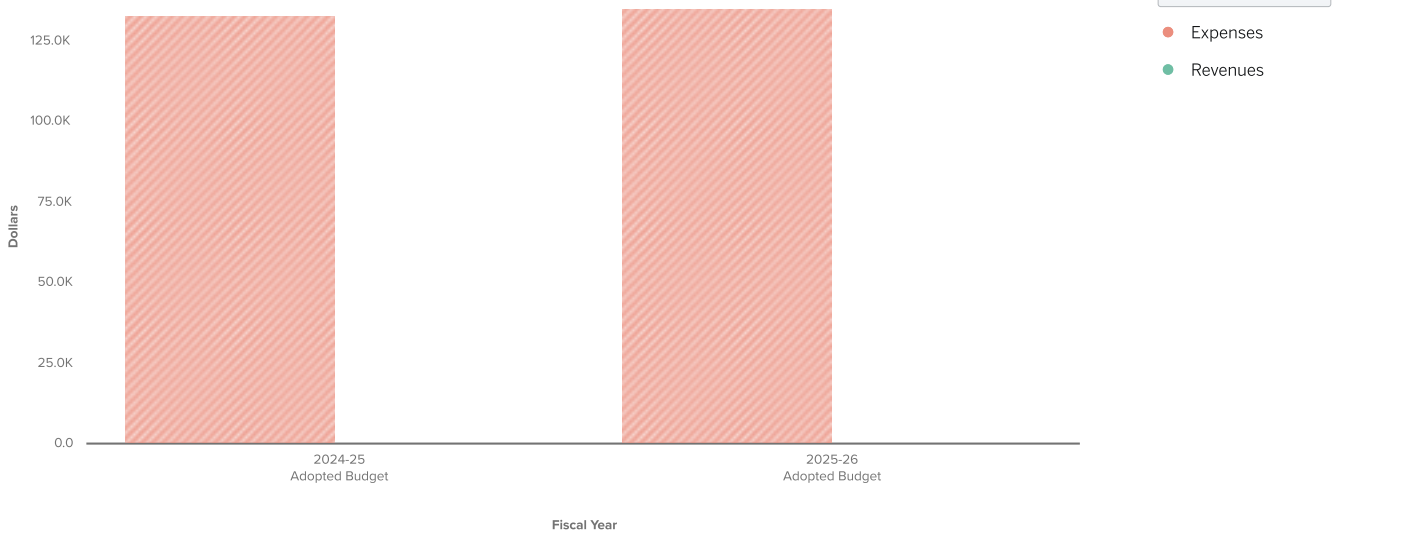
Back History Reset

Broken down by

Types

PG&E Dixie Fire Settlement | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46612 - PGE SETTLEMENT-REVENUE	$10,302,851	–	–	$0	$0
OTHER REVENUE TOTAL	**$10,302,851**	**–**	**–**	**$0**	**$0**
STATE & FEDERAL AID					
44054 - ST-OPIOID SETTLEMENT	$0	$82,704	–	$0	$0
STATE & FEDERAL AID TOTAL	**$0**	**$82,704**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	$395,055	$362,200	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**$395,055**	**$362,200**	**$0**	**$0**
REVENUES TOTAL	**$10,302,851**	**$477,759**	**$362,200**	**$0**	**$0**
Expenses					
SALARIES & BENEFITS					
51100 - FICA/MEDICARE OASDI	–	–	–	$6,166	$6,166
51090 - GROUP INSURANCE	–	–	–	$40,270	$40,270
51150 - LIFE INSURANCE	–	–	–	$370	$370
51000 - REGULAR WAGES	–	–	–	$80,597	$80,597
51080 - RETIREMENT	–	–	–	$7,641	$7,641
SALARIES & BENEFITS TOTAL	**–**	**–**	**–**	**$135,044**	**$135,044**
TRANSFERS					
58000 - TRANSFER-OUT	–	$10,000	–	$0	$0
TRANSFERS TOTAL	**–**	**$10,000**	**–**	**$0**	**$0**
EXPENSES TOTAL	**–**	**$10,000**	**–**	**$135,044**	**$135,044**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	$10,302,851	$467,759	$362,200	-$135,044	-$135,044

TITLE III

Fund: 0011 Title III
Budget Unit: 20027 - Title III
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

This fund is a component of the Secure Rural Schools and Community Self-Determination Act of 2000, a federal program administered by the U.S. Forest Service. It provides funding to counties that have historically relied on timber revenues from federal lands. Under Title III, funds are allocated to counties for specific uses that support public safety, community wildfire protection, and emergency services related to federal lands.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

Title III Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44512 - HR 2389	$237,364	$258,980	–	$251,721	$251,721
STATE & FEDERAL AID TOTAL	**$237,364**	**$258,980**	**–**	**$251,721**	**$251,721**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$10,907	$11,265	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$10,907**	**$11,265**	**–**	**$0**	**$0**
REVENUES TOTAL	**$248,271**	**$270,244**	**–**	**$251,721**	**$251,721**
Expenses					
OTHER CHARGES					
532000 - CONTRIB TO OTHER AGENCY	–	–	–	$11,302	$11,302
OTHER CHARGES TOTAL	**–**	**–**	**–**	**$11,302**	**$11,302**
SERVICES & SUPPLIES					
525742 - FIRE PREVENTION CONTRIB	–	–	–	$186	$186
525774 - FIRE PREVN--MAIDU STEWARD	–	–	–	$12,750	$12,750
525768 - FOREST ED--NATIVE PLNT	–	–	–	$280	$280
525000 - OVERHEAD	–	–	–	$2	$2
525830 - QLG FOREST TITLE III	–	–	–	$1	$1
SERVICES & SUPPLIES TOTAL	**–**	**–**	**–**	**$13,219**	**$13,219**
TRANSFERS					
585160 - CONTRIB TRANS SHERIFF	$43,712	$245,111	$59,614	$214,154	$214,154
580156 - TRNS-OES FIRE PREVENTION	$12,296	–	–	$0	$0
580157 - TRNS - S/O-OES 2012 APP#1	$712	–	–	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
TRANSFERS TOTAL	$56,720	$245,111	$59,614	$214,154	$214,154
EXPENSES TOTAL	$56,720	$245,111	$59,614	$238,675	$238,675
Surplus (Deficit)	$191,552	$25,134	-$59,614	$13,046	$13,046

BUILDING SERVICES

DEPARTMENT NARRATIVE

Department Head: Michael Coelho
Title: Director



The Plumas County Building Department is dedicated to safeguarding the health, safety, and quality of life in our community by upholding rigorous building standards and promoting responsible development. Our team of experienced professionals reviews building plans, issues permits for construction, demolition, and occupancy, and conducts thorough inspections to ensure every structure meets established codes and regulations.

Through a commitment to transparency, collaboration, and professional excellence, we strive to streamline our processes and provide clear, accessible guidance to residents and builders alike. By enforcing sound construction practices and continually improving our procedures, we help preserve the unique character of Plumas County while supporting sustainable growth and public welfare.

HIGHLIGHTS FROM THE PAST YEAR

The Plumas County Building Department is proud to reflect on a productive year marked by growth, innovation, and continued service to our community. Our staff supported a wide range of construction and infrastructure projects while advancing regulatory efficiency and public safety across all sectors.

Permit Issuance & Project Highlights

- **New Dwellings:** 67
- **Additions & Renovations:** 88
- **Accessory Dwelling Units (ADUs):** 7
- **Change of Use Projects:** 4
- **Demolitions:** 22
- **Commercial Projects:** 20

These projects reflect steady development and reinvestment in residential and commercial properties throughout Plumas County.

⚡ Sustainability & Innovation

- **Solar Installations:** 64
- **EV Charging Stations:** 6
- **Wood Stove Permits:** 109

Our department continues to support the adoption of clean energy and efficient heating systems, contributing to broader environmental goals and energy resilience.

Housing Variety

- **Manufactured Homes:** 16

A growing interest in alternative and modular housing formats has enhanced affordability and accessibility for county residents.

Infrastructure Support

- **Re-Roof Permits:** 177
- **Septic Permits Issued:** 107
- **Well Permits Issued:** 20

These permits support long-term safety and reliability across key infrastructure systems in rural and developed areas.

Code Enforcement Division Highlights

Over the past fiscal year, the Plumas County Code Enforcement Division has continued to uphold the safety, standards, and integrity of our communities through reactive enforcement, interagency coordination, and operational improvements. Our efforts reflect an ongoing commitment to effective service delivery and legal compliance across diverse areas of concern.

AB 548 State Housing Law Inspection Policy

We implemented procedures under AB 548 (Health and Safety Code §17970.7), authorizing inspections of multi-unit complexes when violations of HSC §17920.3 or §17920.10 are identified. This policy supports assessments where health and safety concerns may impact multiple units within a building, offering greater protections for affected tenants.

Transition to Cloudpermit Case Management

Code Enforcement successfully transitioned from the HAL system to the Cloudpermit platform, enabling more efficient case tracking, documentation, and reporting. This migration improves transparency and workflow by offering digital management tools tailored to our division's needs.

Case Activity Summary

From July 1, 2024, to June 30, 2025, the division processed a total of **476 cases**, with **187 cases closed**. Due to the system transition, legacy cases were manually reviewed and closed where appropriate, which may slightly affect reported totals.

Abandoned Vehicle Enforcement and Jurisdictional Efforts

In coordination with the District Attorney's Office, Code Enforcement supported investigations into abandoned vehicle violations, including:

- Removal of vehicles from public roadways and federal lands (CHP and U.S. Forest Service areas)
- Towing operations within county jurisdiction, including multiple abandoned vehicles removed from Chester Airport
- Compliance engagement with an aviation company following a report of an abandoned aircraft at Chester Airport

Increase in Compliance Challenges

This year brought a noticeable rise in resistance from violators, requiring more advanced enforcement actions to achieve compliance. In response, our team deployed additional legal and procedural tools, including:

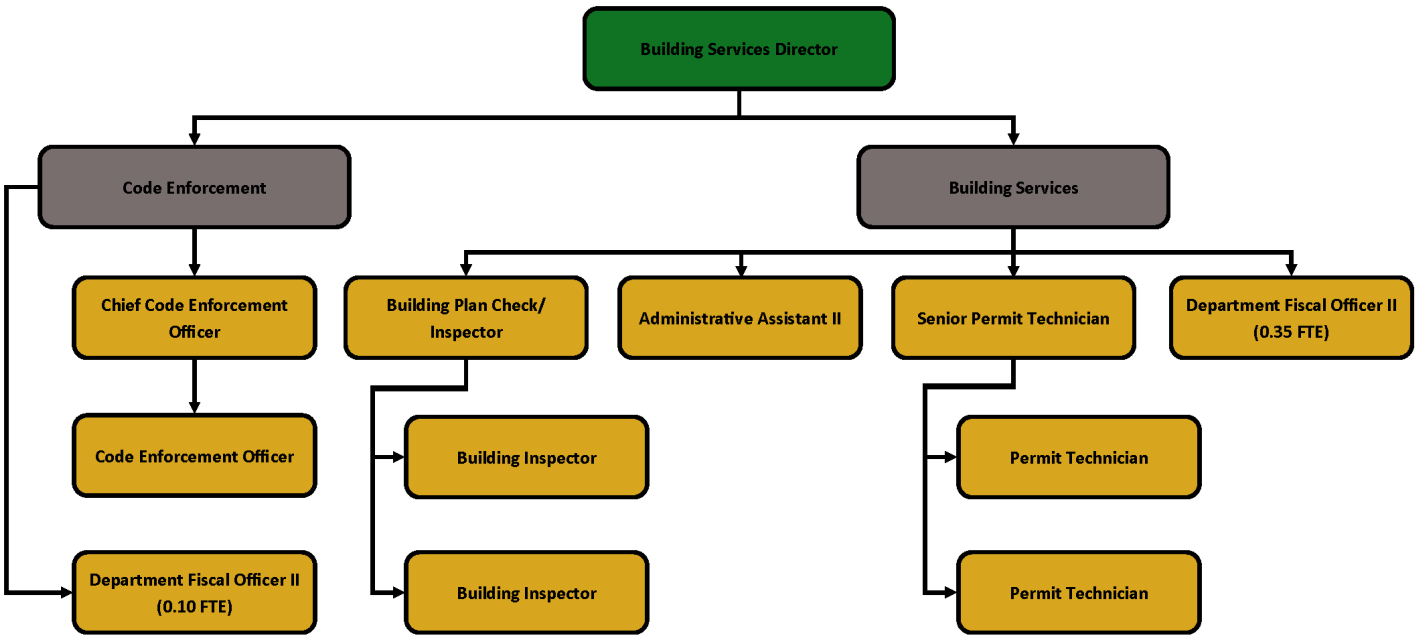
- **Inspection warrants**
- **Receivership proceedings**
- **Administrative citations**

These efforts underscore the growing complexity of enforcement operations and our commitment to upholding county standards with diligence and care.

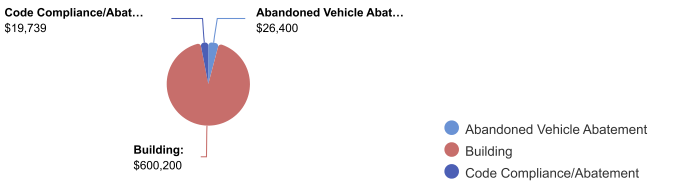
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Building	5.5	7.5	8.5	7.35	7.35
Code Compliance/Abatement	2	2	2	2	2.1
FULL-TIME EQUIVALENT POSITIONS	**7.5**	**9.5**	**10.5**	**9.35**	**9.45**

DEPARTMENT ORGANIZATIONAL CHART



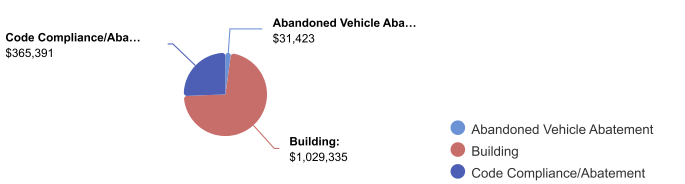
PROGRAMMATIC REVENUES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45123 - CO 10% BLG STNDRDS FEE	$114	$73	$60	$100	$100
CHARGES FOR SERVICES TOTAL	**$114**	**$73**	**$60**	**$100**	**$100**
LICENSES & PERMITS					
41020 - CONSTRUCTION PERMITS	$985,192	$682,133	$659,374	$600,000	$600,000
LICENSES & PERMITS TOTAL	**$985,192**	**$682,133**	**$659,374**	**$600,000**	**$600,000**
OTHER REVENUE					
46116 - ABATEMENT-NON VEH	$1,235	$4,790	$7,155	$0	$0
46253 - REIMB - CO DISASTR RESPONS	$3,199	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$40	–	$5,150	$0	$0
OTHER REVENUE TOTAL	**$4,474**	**$4,790**	**$12,305**	**$0**	**$0**
STATE & FEDERAL AID					
44225 - STATE-SMIP/EDUCATION	$214	$112	$90	$100	$100
44671 - STATE- VEH ABATE	$6,991	$26,842	$34,011	$26,400	$26,400
STATE & FEDERAL AID TOTAL	**$7,205**	**$26,954**	**$34,101**	**$26,500**	**$26,500**
TRANSFERS					
48000 - TRANSFER-IN	$3,714	$6,138	$2,500	$19,739	$14,739
48005 - TRANSFER-IN5	–	–	$42,941	$0	$0
TRANSFERS TOTAL	**$3,714**	**$6,138**	**$45,441**	**$19,739**	**$14,739**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$158	$255	$600	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$158**	**$255**	**$600**	**$0**	**$0**
REVENUES TOTAL	**$1,000,858**	**$720,343**	**$751,880**	**$646,339**	**$641,339**
Expenses					
FIXED ASSETS					
541501 - VEHICLE 4X4	–	$71,406	–	$0	$0
FIXED ASSETS TOTAL	**–**	**$71,406**	**–**	**$0**	**$0**
OTHER CHARGES					
532000 - CONTRIB TO OTHER AGENCY	–	–	$4,046	$9,396	$9,396
OTHER CHARGES TOTAL	**–**	**–**	**$4,046**	**$9,396**	**$9,396**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$2,860	$4,000	$3,925	$1,560	$1,560
51110 - COMPENSATION INSURANCE	$6,143	$4,246	$6,248	$8,560	$8,560
51100 - FICA/MEDICARE OASDI	$39,394	$47,406	$46,632	$52,019	$52,019
51090 - GROUP INSURANCE	$79,562	$84,314	$129,408	$144,391	$144,391
51150 - LIFE INSURANCE	$334	$251	$334	$370	$370
51081 - OPEB LIABILITY	$22,593	$22,942	$21,931	$25,378	$25,378
51020 - OTHER WAGES	–	$18,424	$4,463	$29,549	$29,549
51060 - OVERTIME PAY	$1,354	$3,004	$8,500	$0	$0
51000 - REGULAR WAGES	$518,087	$586,399	$596,649	$677,247	$677,247
51080 - RETIREMENT	$49,939	$156,871	$151,489	$161,654	$161,654
51070 - UNEMPLOYMENT INSURANCE	$1,562	$1,160	$1,026	$502	$502
SALARIES & BENEFITS TOTAL	**$721,828**	**$929,017**	**$970,606**	**$1,101,230**	**$1,101,230**
SERVICES & SUPPLIES					
524303 - ABTE SM TOOLS/INSTRMNTS	–	$540	–	$15,000	$15,000
523710 - ANNUAL PUB/REF MANUALS	$2,802	$424	$4,591	$3,300	$3,300
524642 - CERTIFICATION/LICENSES	$325	$210	$470	$3,210	$3,210
520100 - CLOTHING-EMPLOYEE	$145	$833	$265	$160	$160
520200 - COMMUNICATIONS	–	–	$765	$1,504	$1,504
529851 - COMPUTER HARDWARE/SUPPL	$3,853	–	$3,075	$5,037	$5,037
520250 - COPY MACHINE LEASE	$2,930	$2,122	$1,807	$3,000	$3,000
525119 - LIABILITY SELF-FUND INSURANCE	$4,542	$5,163	$6,407	$14,692	$14,692
521600 - MEMBERSHIPS/ANNUAL DUES	$585	$1,313	$955	$1,050	$1,050

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521800 - OFFICE EXPENSE	$4,827	$3,417	$3,434	$4,764	$4,764
521230 - OFFICE FURNITURE/EQUIP	–	–	$619	–	–
521801 - Office Water	–	–	–	$490	$490
525000 - OVERHEAD	–	–	–	$163,138	$163,138
524520 - PERMIT REFUNDS	$2,932	$5,961	$6,155	$7,000	$7,000
520201 - PHONE - LAND LINE (S)	$168	$183	$184	$195	$195
520210 - POSTAGE/SHIP, MAIL COST	$133	$1,730	$2,748	$3,554	$3,554
521900 - PROFESSIONAL SVC	–	–	$9,405	$5,000	$5,000
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	–	$600	$600
524300 - SMALL TOOLS/INSTRUMENTS	$410	$324	$482	$1,650	$1,650
520410 - SOFTWARE LICENSE	–	–	–	$17,142	$17,142
527400 - TRAVEL- IN COUNTY	$18,402	$13,059	$10,206	$16,000	$16,000
527500 - TRAVEL- OUT OF COUNTY	$4,898	$5,632	$8,182	$11,033	$11,033
521911 - VEH ABATE-PROF SVC	$3,000	$7,100	$8,000	$22,265	$22,265
520902 - VEHICLE MAINTENANCE	$6,500	$8,977	$7,068	$11,000	$11,000
SERVICES & SUPPLIES TOTAL	**$56,452**	**$56,988**	**$74,819**	**$310,784**	**$310,784**
TRANSFERS					
58000 - TRANSFER-OUT	$5,997	$10,928	$2,847	$4,739	$4,739
TRANSFERS TOTAL	**$5,997**	**$10,928**	**$2,847**	**$4,739**	**$4,739**
EXPENSES TOTAL	**$784,277**	**$1,068,338**	**$1,052,318**	**$1,426,149**	**$1,426,149**
Surplus (Deficit)	$216,581	-$347,995	-$300,438	-$779,810	-$784,810

ABANDONED VEHICLE ABATEMENT

Fund: 0001 0001V Abandoned Vehicle Abatement Fund
Budget Unit: 20447 - Abandoned Vehicle Abatement
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

DESCRIPTION

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.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

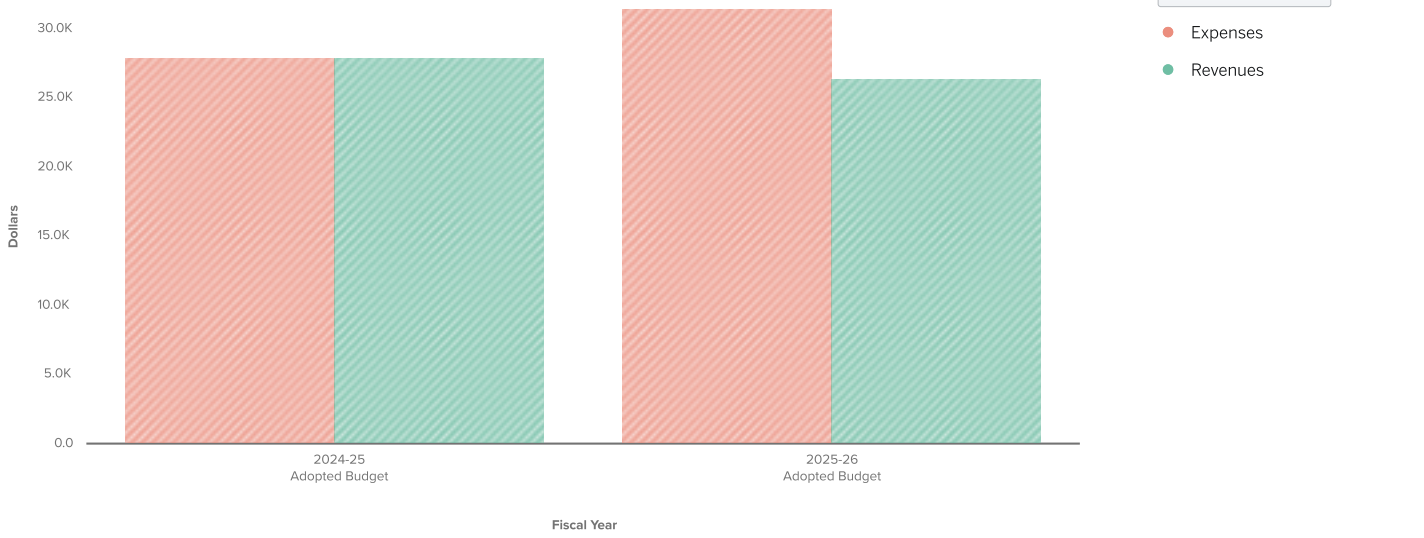
Back History Reset

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Types

Abandoned Vehicle Abatement | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44671 - STATE- VEH ABATE	$6,991	$26,842	$34,011	$26,400	$26,400
STATE & FEDERAL AID TOTAL	**$6,991**	**$26,842**	**$34,011**	**$26,400**	**$26,400**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$158	$255	$600	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$158**	**$255**	**$600**	**$0**	**$0**
REVENUES TOTAL	**$7,150**	**$27,097**	**$34,611**	**$26,400**	**$26,400**
Expenses					
OTHER CHARGES					
532000 - CONTRIB TO OTHER AGENCY	–	–	$4,046	$9,396	$9,396
OTHER CHARGES TOTAL	**–**	**–**	**$4,046**	**$9,396**	**$9,396**
SERVICES & SUPPLIES					
521800 - OFFICE EXPENSE	$88	$257	$503	$500	$500
525000 - OVERHEAD	–	–	–	$4,023	$4,023
520210 - POSTAGE/SHIP, MAIL COST	–	$66	$291	$500	$500
521911 - VEH ABATE-PROF SVC	$3,000	$7,100	$4,750	$12,265	$12,265
SERVICES & SUPPLIES TOTAL	**$3,088**	**$7,423**	**$5,544**	**$17,288**	**$17,288**
TRANSFERS					
58000 - TRANSFER-OUT	$5,997	$10,928	$2,847	$4,739	$4,739
TRANSFERS TOTAL	**$5,997**	**$10,928**	**$2,847**	**$4,739**	**$4,739**
EXPENSES TOTAL	**$9,085**	**$18,351**	**$12,437**	**$31,423**	**$31,423**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	-$1,935	$8,746	$22,174	-$5,023	-$5,023

BUILDING

Fund: 0001 - General
Budget Unit: 20426 - Building
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

DESCRIPTION

The Building 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.



REVENUE VS. EXPENDITURE

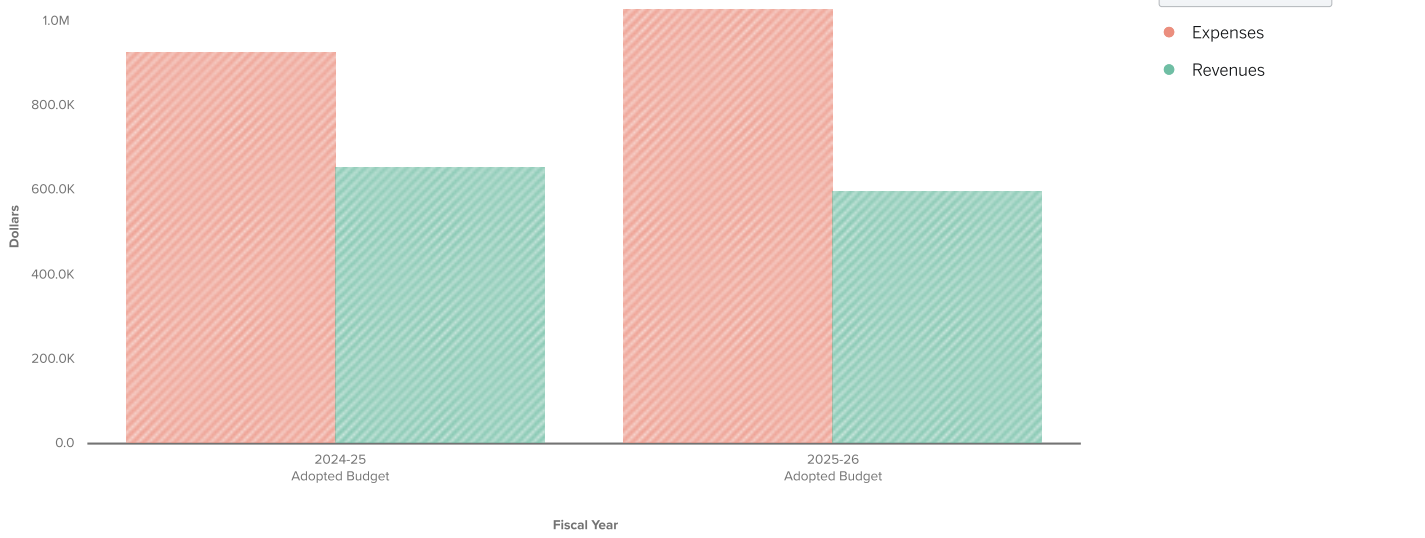
Updated On 22 Sep, 2025

Back History Reset

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Types Building Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45123 - CO 10% BLG STNDRDS FEE	$114	$73	$60	$100	$100
CHARGES FOR SERVICES TOTAL	**$114**	**$73**	**$60**	**$100**	**$100**
LICENSES & PERMITS					
41020 - CONSTRUCTION PERMITS	$985,192	$682,133	$659,374	$600,000	$600,000
LICENSES & PERMITS TOTAL	**$985,192**	**$682,133**	**$659,374**	**$600,000**	**$600,000**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$3,199	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$40	–	$5,150	$0	$0
OTHER REVENUE TOTAL	**$3,239**	**–**	**$5,150**	**$0**	**$0**
STATE & FEDERAL AID					
44225 - STATE-SMIP/EDUCATION	$214	$112	$90	$100	$100
STATE & FEDERAL AID TOTAL	**$214**	**$112**	**$90**	**$100**	**$100**
TRANSFERS					
48000 - TRANSFER-IN	$2,065	$4,181	–	$0	$0
48005 - TRANSFER-IN5	–	–	$34,630	$0	$0
TRANSFERS TOTAL	**$2,065**	**$4,181**	**$34,630**	**$0**	**$0**
REVENUES TOTAL	**$990,824**	**$686,499**	**$699,303**	**$600,200**	**$600,200**
Expenses					
FIXED ASSETS					
541501 - VEHICLE 4X4	–	$71,406	–	$0	$0
FIXED ASSETS TOTAL	**–**	**$71,406**	**–**	**$0**	**$0**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$2,135	$2,350	$2,485	$1,560	$1,560
51110 - COMPENSATION INSURANCE	$5,362	$2,050	$3,772	$6,265	$6,265
51100 - FICA/MEDICARE OASDI	$28,365	$34,149	$32,298	$36,583	$36,583
51090 - GROUP INSURANCE	$65,376	$64,028	$100,577	$114,844	$114,844
51150 - LIFE INSURANCE	$334	$251	$334	$370	$370
51081 - OPEB LIABILITY	$17,836	$18,112	$17,058	$19,738	$19,738
51020 - OTHER WAGES	–	$18,424	$4,463	$29,549	$29,549
51060 - OVERTIME PAY	$1,354	$2,799	$4,007	$0	$0
51000 - REGULAR WAGES	$378,748	$420,659	$416,231	$476,162	$476,162
51080 - RETIREMENT	$37,610	$116,484	$107,203	$113,558	$113,558
51070 - UNEMPLOYMENT INSURANCE	$523	$422	$380	$385	$385
SALARIES & BENEFITS TOTAL	**$537,644**	**$679,728**	**$688,809**	**$799,014**	**$799,014**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$2,802	$424	$4,591	$3,300	$3,300
524642 - CERTIFICATION/LICENSES	$125	–	$470	$3,000	$3,000
520200 - COMMUNICATIONS	–	–	$234	$504	$504
529851 - COMPUTER HARDWARE/SUPPL	$3,853	–	$1,282	$4,500	$4,500
520250 - COPY MACHINE LEASE	$2,495	$1,509	$1,292	$2,000	$2,000
525119 - LIABILITY SELF-FUND INSURANCE	$3,965	$4,390	$5,116	$13,201	$13,201
521600 - MEMBERSHIPS/ANNUAL DUES	$385	$1,113	$655	$750	$750
521800 - OFFICE EXPENSE	$3,178	$2,710	$2,800	$3,000	$3,000
521801 - Office Water	–	–	–	$400	$400
525000 - OVERHEAD	–	–	–	$149,758	$149,758
524520 - PERMIT REFUNDS	$2,932	$5,961	$6,155	$7,000	$7,000
520201 - PHONE - LAND LINE (S)	$143	$152	$151	$160	$160
520210 - POSTAGE/SHIP, MAIL COST	$5	$13	$503	$554	$554
521900 - PROFESSIONAL SVC	–	–	$9,405	$5,000	$5,000
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	–	$500	$500
524300 - SMALL TOOLS/INSTRUMENTS	$189	$183	$482	$800	$800
520410 - SOFTWARE LICENSE	–	–	–	$12,894	$12,894
527400 - TRAVEL- IN COUNTY	$12,761	$8,761	$6,894	$10,000	$10,000
527500 - TRAVEL- OUT OF COUNTY	–	$2,183	$2,525	$5,000	$5,000
520902 - VEHICLE MAINTENANCE	$5,187	$4,819	$3,317	$8,000	$8,000
SERVICES & SUPPLIES TOTAL	**$38,022**	**$32,218**	**$45,873**	**$230,321**	**$230,321**
EXPENSES TOTAL	**$575,666**	**$783,351**	**$734,682**	**$1,029,335**	**$1,029,335**
Surplus (Deficit)	$415,158	-$96,853	-$35,379	-$429,135	-$429,135

POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Senior Building Inspector OR Building Inspector I/II	2	3	2	2	2
Department Fiscal Officer I/II	0.5	0.5	0.5	0.35	0.35
Senior Permit Technician OR Permit Technician	2	2	3	2	2
Director of Building Services	1	1	1	1	1
Administrative Assistant I/II	0	1	1	1	1
Senior Building Plancheck/Inspector OR Building Plancheck/Inspector OR Plans Examiner I/II	0	0	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**5.5**	**7.5**	**8.5**	**7.35**	**7.35**

CODE COMPLIANCE/ABATEMENT

Fund: 0001 General
Budget Unit: 20450 - Code Compliance/Abatement
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

DESCRIPTION

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.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

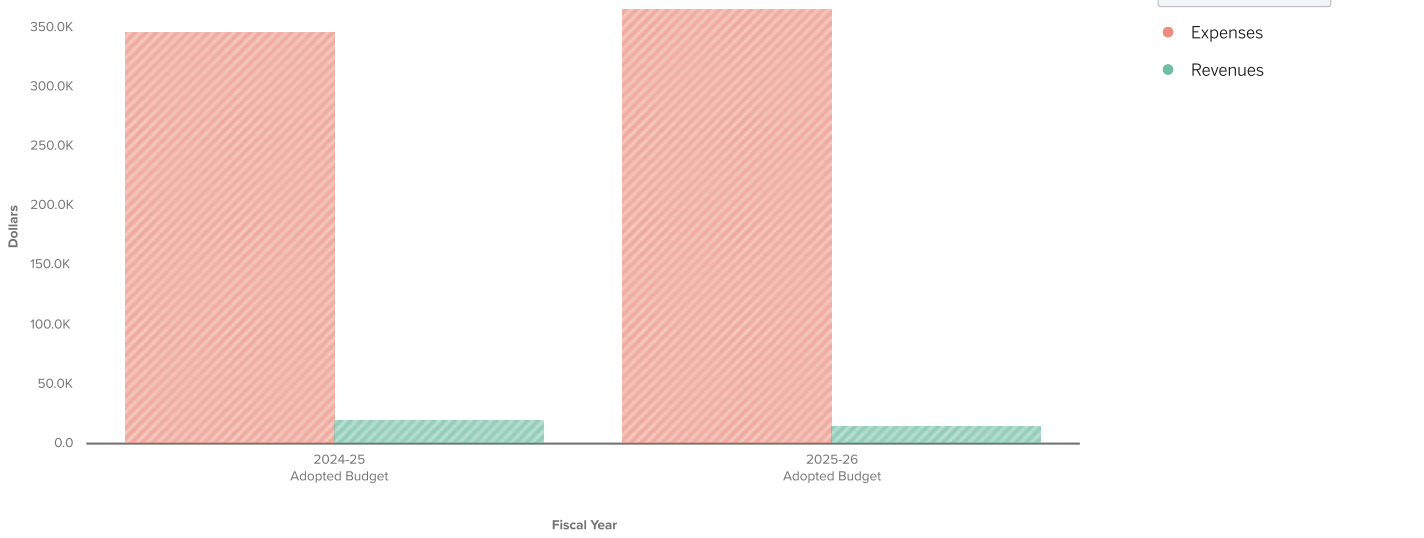
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Types

Code Compliance/Abatement Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Code Enforcement Officer	1	1	1	1	1
Chief Code Enforcement Officer	1	1	1	1	1
Department Fiscal Officer I/II	0	0	0	0	0.1
FULL-TIME EQUIVALENT POSITIONS	**2**	**2**	**2**	**2**	**2.1**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46116 - ABATEMENT-NON VEH	$1,235	$4,790	$7,155	$0	$0
OTHER REVENUE TOTAL	**$1,235**	**$4,790**	**$7,155**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	$1,650	$1,958	$2,500	$19,739	$14,739
48005 - TRANSFER-IN5	–	–	$8,310	$0	$0
TRANSFERS TOTAL	**$1,650**	**$1,958**	**$10,810**	**$19,739**	**$14,739**
REVENUES TOTAL	**$2,885**	**$6,748**	**$17,965**	**$19,739**	**$14,739**
Expenses					
SALARIES & BENEFITS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51120 - CELL PHONE ALLOW	$725	$1,650	$1,440	$0	$0
51110 - COMPENSATION INSURANCE	$781	$2,195	$2,476	$2,295	$2,295
51100 - FICA/MEDICARE OASDI	$11,029	$13,257	$14,334	$15,436	$15,436
51090 - GROUP INSURANCE	$14,186	$20,286	$28,831	$29,547	$29,547
51081 - OPEB LIABILITY	$4,757	$4,830	$4,873	$5,640	$5,640
51060 - OVERTIME PAY	–	$206	$4,493	$0	$0
51000 - REGULAR WAGES	$139,338	$165,740	$180,418	$201,085	$201,085
51080 - RETIREMENT	$12,329	$40,387	$44,286	$48,096	$48,096
51070 - UNEMPLOYMENT INSURANCE	$1,039	$738	$646	$117	$117
SALARIES & BENEFITS TOTAL	**$184,184**	**$249,289**	**$281,797**	**$302,216**	**$302,216**
SERVICES & SUPPLIES					
524303 - ABTE SM TOOLS/INSTRMNTS	–	$540	–	$15,000	$15,000
524642 - CERTIFICATION/LICENSES	$200	$210	–	$210	$210
520100 - CLOTHING-EMPLOYEE	$145	$833	$265	$160	$160
520200 - COMMUNICATIONS	–	–	$531	$1,000	$1,000
529851 - COMPUTER HARDWARE/SUPPL	–	–	$1,793	$537	$537
520250 - COPY MACHINE LEASE	$434	$613	$516	$1,000	$1,000
525119 - LIABILITY SELF-FUND INSURANCE	$577	$773	$1,291	$1,491	$1,491
521600 - MEMBERSHIPS/ANNUAL DUES	$200	$200	$300	$300	$300
521800 - OFFICE EXPENSE	$1,560	$451	$131	$1,264	$1,264
521230 - OFFICE FURNITURE/EQUIP	–	–	$619	–	–
521801 - Office Water	–	–	–	$90	$90
525000 - OVERHEAD	–	–	–	$9,357	$9,357
520201 - PHONE - LAND LINE (S)	$25	$31	$33	$35	$35
520210 - POSTAGE/SHIP, MAIL COST	$127	$1,651	$1,954	$2,500	$2,500
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	–	$100	$100
524300 - SMALL TOOLS/INSTRUMENTS	$220	$141	–	$850	$850
520410 - SOFTWARE LICENSE	–	–	–	$4,248	$4,248
527400 - TRAVEL- IN COUNTY	$5,641	$4,298	$3,312	$6,000	$6,000
527500 - TRAVEL- OUT OF COUNTY	$4,898	$3,449	$5,657	$6,033	$6,033
521911 - VEH ABATE-PROF SVC	–	–	$3,250	$10,000	$10,000
520902 - VEHICLE MAINTENANCE	$1,314	$4,158	$3,751	$3,000	$3,000
SERVICES & SUPPLIES TOTAL	**$15,342**	**$17,347**	**$23,402**	**$63,175**	**$63,175**
EXPENSES TOTAL	**$199,526**	**$266,636**	**$305,199**	**$365,391**	**$365,391**
Surplus (Deficit)	-$196,642	-$259,888	-$287,233	-$345,652	-$350,652

CHILD SUPPORT SERVICES

Fund: 0035 Child Support
Budget Unit: 70280 - Child Support
Function: 02 - Public Protection
Activity: 17 - Judicial

DEPARTMENT NARRATIVE

Department Head: Michelle Blackford
Title: Director

Mission
Our mission is to promote the well-being of children and the self-sufficiency of families by delivering first-rate service that assists parents in meeting the financial, medical, and emotional needs of their children.

Services
- Paternity Establishment
- Establishment of Child and Medical Support Orders
- Enforcement of Support Orders
- Location of Non-Custodial Parents
- Collection & Distribution Child Support Payments

HIGHLIGHTS FROM THE PAST YEAR

The 2024/2025 fiscal year has been busy for us. As always, our focus has been on providing convenient and effective services for families. Some of our accomplishments:

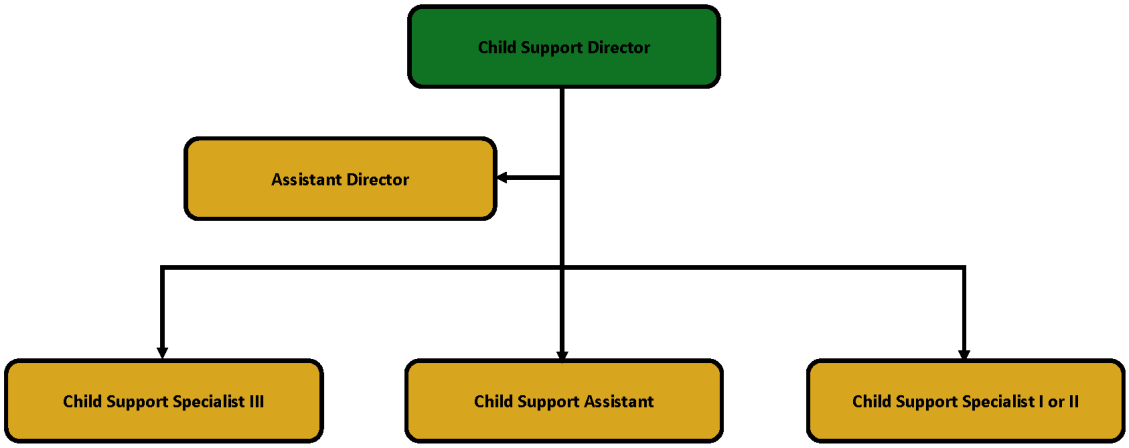
- Implementation of DocuSign, an electronic document signing program that allows customers to quickly receive and sign documents without waiting for mail or coming into the office;
- Expansion of customer contact options by providing text messaging communication;
- Successful implementation of newly enacted Child Support laws that provide debt- relief to low-income parents when specific conditions are met;
- Greatly increased the amount of child support arrears paid to families by redirecting payments that were previously used to reimburse public assistance funds issued by the State of California;
- Last but not least, Plumas County Child Support collected and distributed $1,114,846 in the first 8 months of the current federal fiscal year.

PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Legal Services Assistant I/II	1	0	0	0	0

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Child Support Specialist I/I/III OR Child Support Assistant	3	0	0	0	0
Director of Child Support Services	1	1	1	1	1
Assistant Director of Child Support Services OR Community Outreach Coordinator	1	1	1	1	1
Child Support Specialist I/I/III OR Child Support Assistant I/II/III	0	4	4	4	4
FULL-TIME EQUIVALENT POSITIONS	**6**	**6**	**6**	**6**	**6**

DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

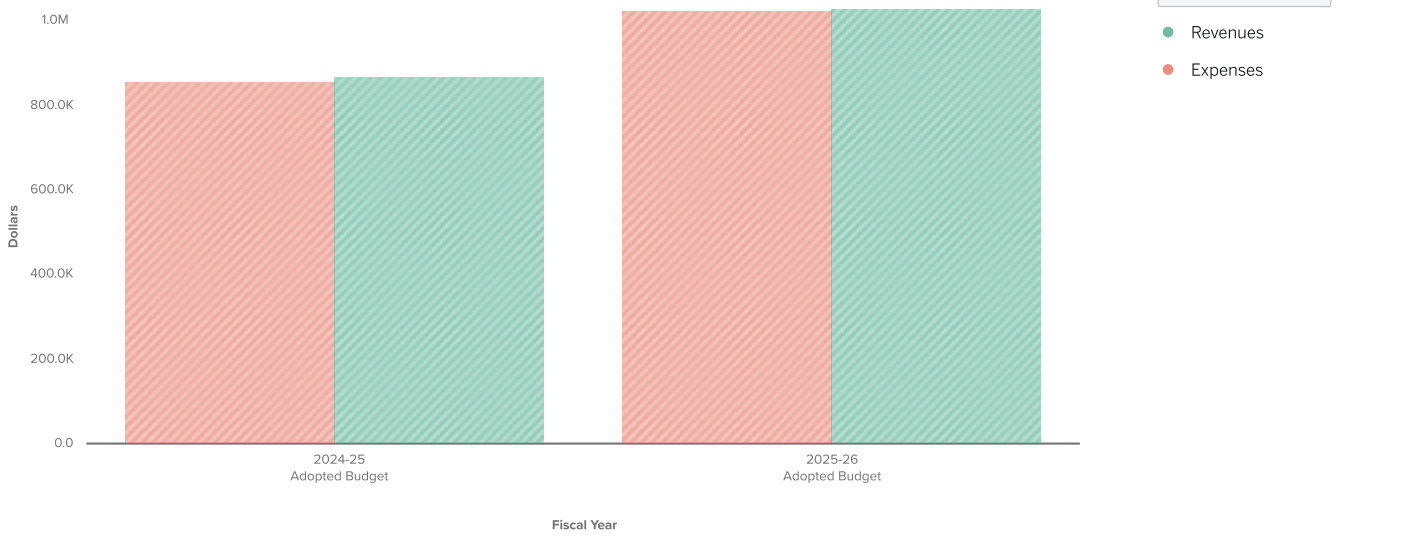
Back History Reset

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Types

Child Support Services Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44411 - FED-CHILD SUPPORT	$350,550	$495,574	$426,036	$738,083	$738,083
44170 - STATE-CHILD SUPPORT	$199,037	$273,296	$257,686	$290,072	$290,072
STATE & FEDERAL AID TOTAL	**$549,587**	**$768,870**	**$683,722**	**$1,028,155**	**$1,028,155**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$33,992	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$33,992**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$12,950	$15,329	$16,971	$0	$0
43998 - UNREALZED GAINS/LOSSES	$3,936	$2,793	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$16,886**	**$18,122**	**$16,971**	**$0**	**$0**
REVENUES TOTAL	**$566,473**	**$786,992**	**$734,686**	**$1,028,155**	**$1,028,155**
Expenses					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	–	–	$298	$840	$840
51110 - COMPENSATION INSURANCE	$6,042	$5,103	$6,721	$6,119	$6,119
51100 - FICA/MEDICARE OASDI	$30,331	$31,250	$31,989	$40,711	$40,711
51090 - GROUP INSURANCE	$30,242	$44,847	$59,085	$120,761	$120,761
51150 - LIFE INSURANCE	$334	$334	$334	$367	$367
51081 - OPEB LIABILITY	$14,269	$14,490	$13,925	$16,113	$16,113
51020 - OTHER WAGES	$1,440	$4,480	$4,890	$11,000	$11,000
51060 - OVERTIME PAY	–	$942	–	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51000 - REGULAR WAGES	$398,978	$403,562	$417,117	$532,162	$532,162
51080 - RETIREMENT	$216,106	$19,870	$108,040	$123,349	$123,349
51070 - UNEMPLOYMENT INSURANCE	$1,517	$1,634	$1,518	$1,579	$1,579
SALARIES & BENEFITS TOTAL	**$699,260**	**$526,513**	**$643,916**	**$853,001**	**$853,001**
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	$324	$384	$422	$600	$600
520404 - CUSTODIAL SERVICE	$6,625	$6,600	$6,463	$8,500	$8,500
527802 - ELECTRIC CHARGES	$5,215	$6,278	$6,944	$7,500	$7,500
525119 - LIABILITY SELF-FUND INSURANCE	$3,831	$4,183	$4,969	$4,866	$4,866
521300 - MAINT.-BLDG. & GROUNDS	$700	$717	$3,468	$10,000	$10,000
521600 - MEMBERSHIPS/ANNUAL DUES	$632	$632	$632	$635	$635
521867 - NOTARY PUBLIC SUPPLIES	–	–	$674	$300	$300
521800 - OFFICE EXPENSE	$698	$440	$711	$3,000	$3,000
521230 - OFFICE FURNITURE/EQUIP	–	–	–	$2,000	$2,000
525250 - OUTREACH & OTHER PROG EXP	$387	$425	$468	$1,000	$1,000
525000 - OVERHEAD	$33,586	$52,083	–	$76,659	$76,659
520220 - PAPER/PAPER SUPPLIES	$964	$579	$386	$1,000	$1,000
520201 - PHONE - LAND LINE (S)	$4,327	$4,724	$4,864	$5,000	$5,000
520210 - POSTAGE/SHIP, MAIL COST	$1,868	$1,464	$1,774	$2,000	$2,000
524901 - PROCESS SVC	$1,305	$1,715	$1,905	$3,000	$3,000
521900 - PROFESSIONAL SVC	$960	$1,015	$1,120	$4,650	$4,650
527803 - PROPANE/OTHR HEATING FUEL	$10,453	$8,304	$10,090	$12,000	$12,000
520407 - REFUSE DISPOSAL	$723	$756	$762	$900	$900
521903 - SECURITY SYSTEM SVC	$204	$204	$300	$350	$350
524400 - SPECIAL DEPARTMENT EXPENSE	$10	–	–	$0	$0
523711 - SUBSCRIPTIONS	$479	$232	$441	$1,000	$1,000
520226 - TONER/COPY MACH SUPPL	–	–	–	$2,892	$2,892
527000 - TRAINING	$1,685	$2,310	$3,090	$4,500	$4,500
527400 - TRAVEL- IN COUNTY	$66	–	$45	$1,000	$1,000
527500 - TRAVEL- OUT OF COUNTY	$6,237	$5,329	$9,702	$15,000	$15,000
520902 - VEHICLE MAINTENANCE	$249	-$52	$14	$1,000	$1,000
527807 - WATER/SEWER CHARGES	$1,929	$2,016	$2,400	$2,500	$2,500
SERVICES & SUPPLIES TOTAL	**$83,458**	**$100,337**	**$61,643**	**$171,852**	**$171,852**
EXPENSES TOTAL	**$782,718**	**$626,850**	**$705,560**	**$1,024,853**	**$1,024,853**
Surplus (Deficit)	-$216,245	$160,143	$29,126	$3,302	$3,302

CLERK-RECORDER/ELECTIONS

DEPARTMENT NARRATIVE

Department Head: Marcy DeMartile
Title: Clerk-Recorder-Registrar of Voters

The Clerk-Recorder/Elections office is a combination of the Clerk-Recorder and Elections overseen by the Clerk-Recorder-Registrar of Voters.

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



HIGHLIGHTS FROM THE PAST YEAR

Clerk-Recorder:

- Recording of over 5800 document
- Refining and training of Electronic recording procedures
- Receiving a clean audit from the Department of Justice conducted for the Electronic recording process
- Train and retain a full staff
- Issued 122 marriage licenses
- Kept up with demands of Real ID implementation with the issuing of a larger volume of marriage and birth certificates to meet state identification requirements

Elections:

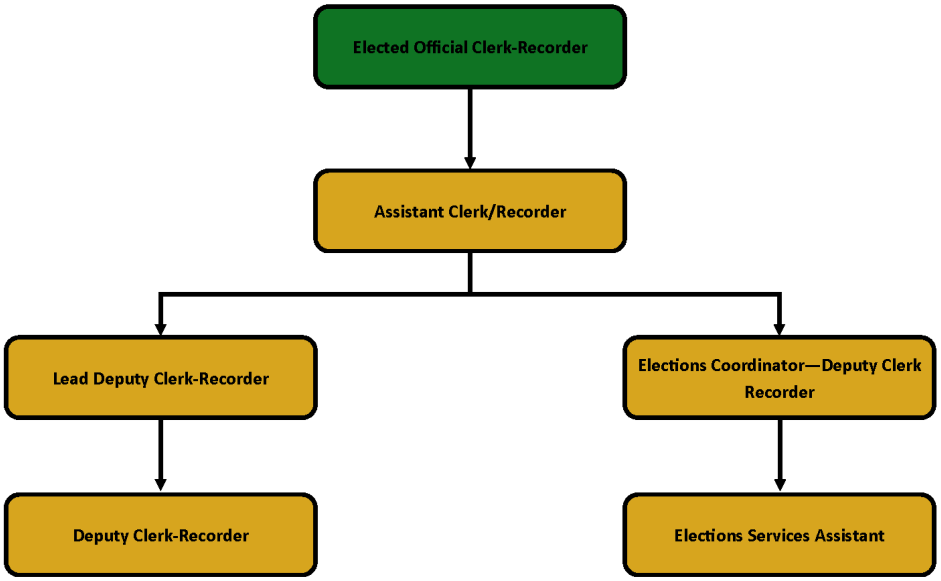
- Administered and conducted the Presidential Primary and General Elections with many new laws and regulations, both state and federal
- Implemented numerous new safety procedures and protocols working in conjunction with many other departments within the county structure
- Implemented a new election worker training program and recruited new election extra help staff for all election processes

PERSONNEL SUMMARY

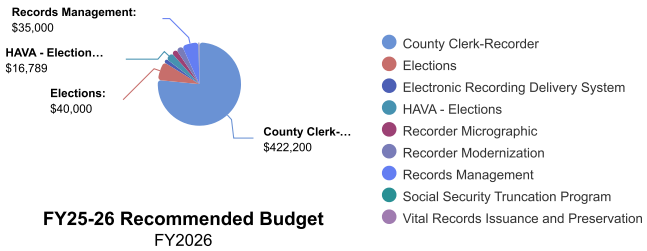
Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Elections	2.646	2.646	2.646	2.646	2.646
County Clerk-Recorder	3.106	3.106	3.106	3.106	3.106

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Record Management	0.208	0.208	0.208	0.208	0.208
Recorder's Modernization	0.04	0.04	0.04	0.04	0.04
FULL-TIME EQUIVALENT POSITIONS	**6**	**6**	**6**	**6**	**6**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

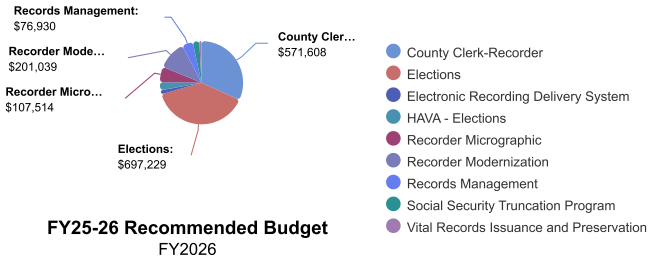


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45100 - CRT FEES/CLERK/RECORDER	$23,903	$20,683	$21,821	$20,000	$20,000
45030 - ELECTION SERVICES	$35,733	$25,666	$1,716	$40,000	$40,000
45165 - ERDS RECORDING FEE	$5,483	$5,605	$5,660	$8,500	$8,500
45118 - FEE- ADD'L PAGE GC27361	$559	$10	–	$20,000	$20,000
45083 - GEN SVC CHARGES FOR SERVICES	$26,971	$35,949	$39,537	$35,000	$35,000
45132 - HLTH. VRIP H & S 10605.3	$676	$718	$736	$1,700	$1,700
45112 - HOUSNG & JBSTAX GC27388.1	$19,932	$20,143	$19,960	$20,000	$20,000
45025 - INFORMATION ACCESS	$1,200	$2,600	$2,400	$2,200	$2,200
45130 - RECORDING FEES	$136,055	$142,084	$144,748	$125,000	$125,000
45166 - SS TRUNCATION FEE	$71	$132	$460	$0	$0
CHARGES FOR SERVICES TOTAL	**$250,582**	**$253,589**	**$237,037**	**$272,400**	**$272,400**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$564	–	–	$0	$0
OTHER REVENUE TOTAL	**$564**	**–**	**–**	**$0**	**$0**
STATE & FEDERAL AID					
44029 - STATE GRANT REV	–	–	–	$15,789	$15,789
STATE & FEDERAL AID TOTAL	**–**	**–**	**–**	**$15,789**	**$15,789**
TAX REVENUE					
40100 - DOCUMENTARY STAMP TAX	$299,016	$292,330	$307,112	$250,000	$250,000
TAX REVENUE TOTAL	**$299,016**	**$292,330**	**$307,112**	**$250,000**	**$250,000**
TRANSFERS					
48000 - TRANSFER-IN	$3,297	$3,297	–	$0	$0
48005 - TRANSFER-IN5	–	–	$26,561	$0	$0
TRANSFERS TOTAL	**$3,297**	**$3,297**	**$26,561**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$14,517	$18,375	$17,613	$13,150	$13,150
43998 - UNREALZED GAINS/LOSSES	$4,675	$4,302	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$19,192**	**$22,677**	**$17,613**	**$13,150**	**$13,150**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
REVENUES TOTAL	**$572,650**	**$571,893**	**$588,323**	**$551,339**	**$551,339**
Expenses					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	–	–	–	$20,000	$20,000
540450 - ELECTION EQUIPMENT	–	$1,541	$9,445	$151,371	$151,371
542600 - EQUIPMENT	–	–	–	$24,000	$24,000
FIXED ASSETS TOTAL	**–**	**$1,541**	**$9,445**	**$195,371**	**$195,371**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$350	–	$263	$1,395	$1,395
51110 - COMPENSATION INSURANCE	$5,506	$31,276	$28,815	$17,121	$17,121
51100 - FICA/MEDICARE OASDI	$25,828	$31,557	$33,966	$37,926	$37,926
51090 - GROUP INSURANCE	$63,345	$60,522	$94,991	$90,963	$90,963
51150 - LIFE INSURANCE	$334	$334	$334	$372	$372
51081 - OPEB LIABILITY	$14,270	$14,490	$13,925	$16,113	$16,113
51020 - OTHER WAGES	$12,076	$13,095	$12,498	$36,882	$36,882
51060 - OVERTIME PAY	$1,379	$1,969	$1,523	$2,000	$2,000
51000 - REGULAR WAGES	$323,933	$392,815	$439,831	$495,070	$495,070
51080 - RETIREMENT	$33,376	$108,951	$117,738	$122,453	$122,453
51070 - UNEMPLOYMENT INSURANCE	$1,500	$1,419	$1,292	$1,350	$1,350
SALARIES & BENEFITS TOTAL	**$481,897**	**$656,428**	**$745,175**	**$821,645**	**$821,645**
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	–	$4,406	$2,147	$20,000	$20,000
520250 - COPY MACHINE LEASE	$542	$360	–	$2,500	$2,500
524007 - ELECTION COSTS-OTHER	$1,415	-$7,192	-$10,800	$8,000	$8,000
520221 - ENVELOPES	$9,971	$1,814	$1,883	$13,000	$13,000
520907 - EQUIP. MAINT.CONTRACT	$1,227	$2,382	$2,451	$3,600	$3,600
525119 - LIABILITY SELF-FUND INSURANCE	$3,937	$4,500	$5,111	$5,060	$5,060
521600 - MEMBERSHIPS/ANNUAL DUES	$525	$925	$949	$1,700	$1,700
521800 - OFFICE EXPENSE	$7,182	$5,749	$7,594	$24,500	$24,500
521801 - Office Water	–	–	–	$500	$500
525000 - OVERHEAD	$4,311	$17,862	–	$237,261	$237,261
520220 - PAPER/PAPER SUPPLIES	–	–	$202	$2,000	$2,000
520201 - PHONE - LAND LINE (S)	$333	$385	$295	$1,700	$1,700
520225 - PO BOX RENT/ANNUAL FEES	–	–	–	$1,000	$1,000
520290 - POSTAGE MACHINE RENT/LEAS	$2,020	$2,497	$1,742	$3,000	$3,000
520210 - POSTAGE/SHIP, MAIL COST	$4,332	$48,891	$68,508	$73,000	$73,000
520233 - PRINTING SVC/CHRGS	$55,412	$55,929	$39,678	$70,000	$70,000
521900 - PROFESSIONAL SVC	–	–	–	$133,289	$133,289
523670 - REF MANUAL/LAW,CODE BOOKS	–	–	$150	$200	$200
524207 - STORAGE SPACE RENT	$72	$463	$432	$1,200	$1,200
528400 - CONTINGENCIES	–	–	–	$170,631	$170,631
527400 - TRAVEL- IN COUNTY	–	–	$139	$300	$300
527500 - TRAVEL- OUT OF COUNTY	$529	$3,596	$1,157	$10,000	$10,000
SERVICES & SUPPLIES TOTAL	**$91,808**	**$142,567**	**$121,639**	**$782,441**	**$782,441**
EXPENSES TOTAL	**$573,705**	**$800,537**	**$876,259**	**$1,799,457**	**$1,799,457**
Surplus (Deficit)	-$1,055	-$228,643	-$287,936	-$1,248,118	-$1,248,118

COUNTY CLERK-RECORDER

Fund: 0001 General
Budget Unit: 20460 - County Clerk-Recorder
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

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.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

County Clerk-Recorder | Placeholder | New item | Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Assistant County Clerk/Recorder	0.428	0.428	0.428	0.428	0.428
Clerk/Recorder	0.428	0.428	0.428	0.428	0.428
Elections Coordinator	0.25	0.25	0.25	0.25	0.25
Deputy Clerk/Recorder I/II	1	0	0	0	0
Lead Deputy Clerk/Recorder	1	2	2	2	2
FULL-TIME EQUIVALENT POSITIONS	**3.106**	**3.106**	**3.106**	**3.106**	**3.106**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45100 - CRT FEES/CLERK/RECORDER	$23,903	$20,683	$21,821	$20,000	$20,000
45118 - FEE- ADD'L PAGE GC27361	$559	$10	–	$20,000	$20,000
45112 - HOUSNG & JBSTAX GC27388.1	$19,932	$20,143	$19,960	$20,000	$20,000
45025 - INFORMATION ACCESS	$1,200	$2,600	$2,400	$2,200	$2,200
45130 - RECORDING FEES	$124,221	$129,621	$131,682	$110,000	$110,000
CHARGES FOR SERVICES TOTAL	**$169,815**	**$173,056**	**$175,863**	**$172,200**	**$172,200**
OTHER REVENUE					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
46253 - REIMB - CO DISASTR RESPONS	$564	–	–	$0	$0
OTHER REVENUE TOTAL	**$564**	**–**	**–**	**$0**	**$0**
TAX REVENUE					
40100 - DOCUMENTARY STAMP TAX	$299,016	$292,330	$307,112	$250,000	$250,000
TAX REVENUE TOTAL	**$299,016**	**$292,330**	**$307,112**	**$250,000**	**$250,000**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$12,041	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$12,041**	**$0**	**$0**
REVENUES TOTAL	**$469,395**	**$465,386**	**$495,016**	**$422,200**	**$422,200**
Expenses					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$350	–	$263	$1,395	$1,395
51110 - COMPENSATION INSURANCE	$2,662	$7,580	$7,828	$5,403	$5,403
51100 - FICA/MEDICARE OASDI	$11,525	$13,453	$16,024	$18,658	$18,658
51090 - GROUP INSURANCE	$33,423	$25,946	$43,794	$34,677	$34,677
51150 - LIFE INSURANCE	$143	$143	$143	$159	$159
51081 - OPEB LIABILITY	$7,387	$7,501	$7,209	$8,341	$8,341
51020 - OTHER WAGES	–	–	–	$21,382	$21,382
51060 - OVERTIME PAY	$137	$0	$0	$0	$0
51000 - REGULAR WAGES	$149,506	$175,988	$212,508	$243,603	$243,603
51080 - RETIREMENT	$15,123	$51,961	$58,539	$60,051	$60,051
51070 - UNEMPLOYMENT INSURANCE	$242	$205	$179	$188	$188
SALARIES & BENEFITS TOTAL	**$220,497**	**$282,778**	**$346,486**	**$393,857**	**$393,857**
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	$542	$360	–	$1,000	$1,000
520221 - ENVELOPES	$2,904	$2,144	$1,883	$5,000	$5,000
520907 - EQUIP. MAINT.CONTRACT	$782	$760	$752	$1,100	$1,100
525119 - LIABILITY SELF-FUND INSURANCE	$1,833	$2,130	$2,417	$2,409	$2,409
521600 - MEMBERSHIPS/ANNUAL DUES	$425	$475	$499	$850	$850
521800 - OFFICE EXPENSE	$5,206	$3,098	$4,030	$5,000	$5,000
525000 - OVERHEAD	–	–	–	$152,292	$152,292
520220 - PAPER/PAPER SUPPLIES	–	–	$202	$1,000	$1,000
520201 - PHONE - LAND LINE (S)	$372	$385	$242	$700	$700
520210 - POSTAGE/SHIP, MAIL COST	$1,167	$832	$1,010	$3,000	$3,000
523670 - REF MANUAL/LAW,CODE BOOKS	–	–	$150	$200	$200
524207 - STORAGE SPACE RENT	$72	$463	$432	$1,200	$1,200
527500 - TRAVEL- OUT OF COUNTY	$430	$3,022	$35	$4,000	$4,000
SERVICES & SUPPLIES TOTAL	**$13,732**	**$13,668**	**$11,651**	**$177,751**	**$177,751**
EXPENSES TOTAL	**$234,229**	**$296,446**	**$358,138**	**$571,608**	**$571,608**
Surplus (Deficit)	$235,165	$168,940	$136,878	-$149,408	-$149,408

ELECTIONS

Fund: 0001 General
Budget Unit: 20100 - Elections
Function: 01 - General Government
Activity: 13 - Elections

DESCRIPTION

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.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

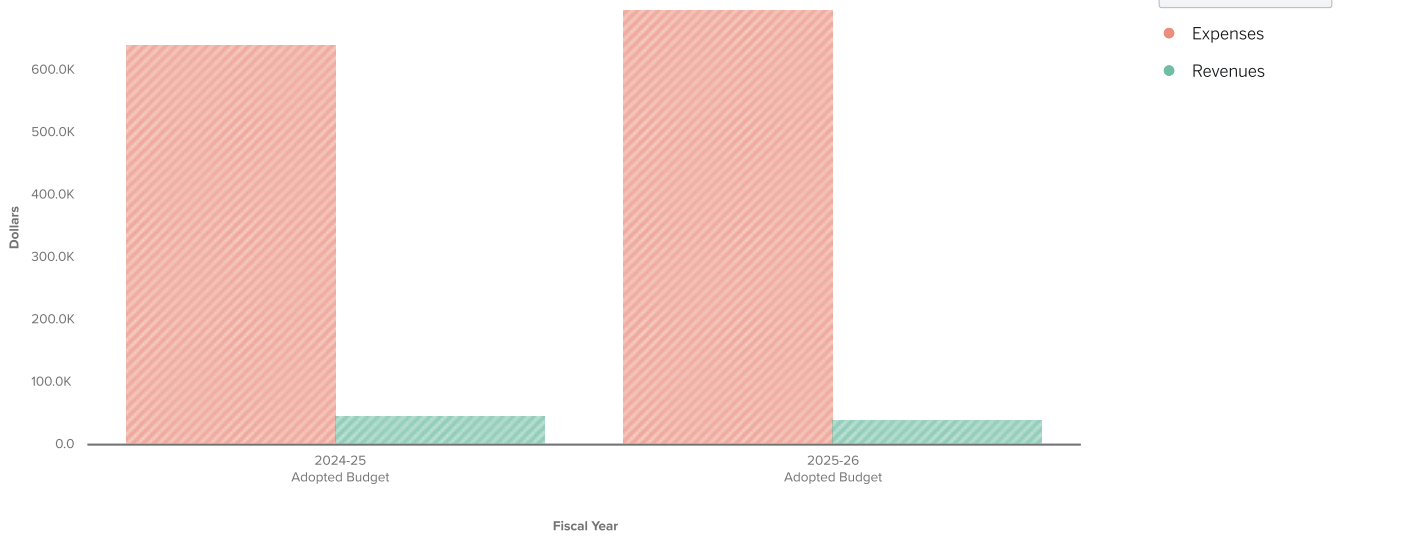
Back History Reset

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Types

Elections Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Assistant County Clerk/Recorder	0.448	0.448	0.448	0.448	0.448
Clerk/Recorder	0.448	0.448	0.448	0.448	0.448
Elections Coordinator	0.75	0.75	0.75	0.75	0.75
Deputy Clerk/Recorder I/II OR Elections Services Assistant I/II	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**2.646**	**2.646**	**2.646**	**2.646**	**2.646**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45030 - ELECTION SERVICES	$35,733	$25,666	$1,716	$40,000	$40,000
CHARGES FOR SERVICES TOTAL	**$35,733**	**$25,666**	**$1,716**	**$40,000**	**$40,000**
TRANSFERS					
48000 - TRANSFER-IN	$3,297	$3,297	–	$0	$0
48005 - TRANSFER-IN5	–	–	$14,520	$0	$0
TRANSFERS TOTAL	**$3,297**	**$3,297**	**$14,520**	**$0**	**$0**
REVENUES TOTAL	**$39,029**	**$28,962**	**$16,236**	**$40,000**	**$40,000**
Expenses					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
FIXED ASSETS					
540450 - ELECTION EQUIPMENT	–	$1,541	$9,445	$121,371	$121,371
FIXED ASSETS TOTAL	**–**	**$1,541**	**$9,445**	**$121,371**	**$121,371**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$2,226	$2,830	$3,388	$3,238	$3,238
51100 - FICA/MEDICARE OASDI	$11,776	$15,431	$15,243	$17,108	$17,108
51090 - GROUP INSURANCE	$25,754	$30,151	$47,401	$52,359	$52,359
51150 - LIFE INSURANCE	$150	$150	$150	$166	$166
51081 - OPEB LIABILITY	$6,292	$6,389	$6,140	$7,106	$7,106
51020 - OTHER WAGES	$4,038	$5,036	$4,160	$7,000	$7,000
51060 - OVERTIME PAY	$1,242	$1,969	$1,518	$2,000	$2,000
51000 - REGULAR WAGES	$149,986	$190,800	$200,234	$223,325	$223,325
51080 - RETIREMENT	$15,478	$49,878	$51,958	$55,203	$55,203
51070 - UNEMPLOYMENT INSURANCE	$1,198	$1,171	$1,079	$1,126	$1,126
SALARIES & BENEFITS TOTAL	**$218,138**	**$303,806**	**$331,272**	**$368,631**	**$368,631**
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	–	–	–	$1,500	$1,500
524007 - ELECTION COSTS-OTHER	$1,415	-$7,192	-$10,800	$8,000	$8,000
520221 - ENVELOPES	$7,066	-$330	–	$8,000	$8,000
525119 - LIABILITY SELF-FUND INSURANCE	$1,646	$1,918	$2,227	$2,212	$2,212
521600 - MEMBERSHIPS/ANNUAL DUES	$100	$450	$450	$850	$850
521800 - OFFICE EXPENSE	$1,619	$2,210	$3,032	$5,000	$5,000
525000 - OVERHEAD	–	–	–	$68,365	$68,365
520220 - PAPER/PAPER SUPPLIES	–	–	–	$1,000	$1,000
520201 - PHONE - LAND LINE (S)	-$39	–	$53	$1,000	$1,000
520225 - PO BOX RENT/ANNUAL FEES	–	–	–	$1,000	$1,000
520210 - POSTAGE/SHIP, MAIL COST	-$16,872	$31,182	$33,458	$35,000	$35,000
520233 - PRINTING SVC/CHRGS	$55,412	$55,929	$39,678	$70,000	$70,000
521900 - PROFESSIONAL SVC	–	–	–	$1,000	$1,000
527400 - TRAVEL- IN COUNTY	–	–	$139	$300	$300
527500 - TRAVEL- OUT OF COUNTY	$99	$574	$1,122	$4,000	$4,000
SERVICES & SUPPLIES TOTAL	**$50,446**	**$84,741**	**$69,360**	**$207,227**	**$207,227**
EXPENSES TOTAL	**$268,585**	**$390,087**	**$410,077**	**$697,229**	**$697,229**
Surplus (Deficit)	-$229,555	-$361,125	-$393,841	-$657,229	-$657,229

ELECTRONIC RECORDING DELIVERY SYSTEM

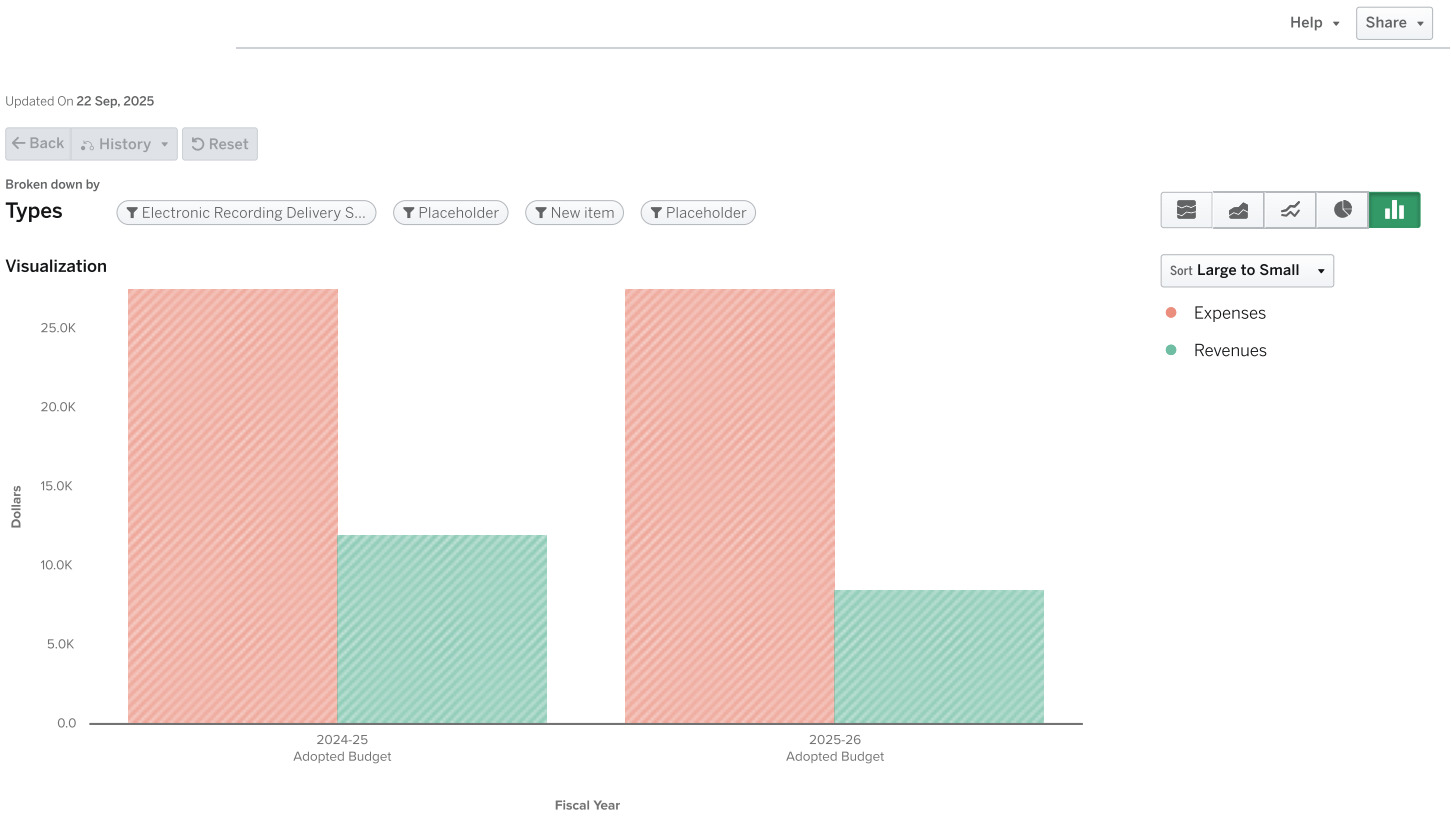
Fund: 0065 ERDS
Budget Unit: 20465 - Electronic Recording Delivery System
Function: 01 - General Government
Activity: 26 - Administration

DESCRIPTION

Entities such as the California Franchise Tax Board, The Internal Revenue Service, Employment Development Department and the local County Treasurer-Tax Collector are able to record documents electronically without a paper document. The system was purchased with assistance from a grant through CERTNA. The program is continually expanding to eRecording Partners Network.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45165 - ERDS RECORDING FEE	$5,483	$5,605	$5,660	$8,500	$8,500
CHARGES FOR SERVICES TOTAL	**$5,483**	**$5,605**	**$5,660**	**$8,500**	**$8,500**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$1,028	$1,523	$1,703	$0	$0
43998 - UNREALZED GAINS/LOSSES	$305	$325	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$1,333**	**$1,849**	**$1,703**	**$0**	**$0**
REVENUES TOTAL	**$6,816**	**$7,454**	**$7,363**	**$8,500**	**$8,500**
Expenses					
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	–	–	–	$3,000	$3,000
521800 - OFFICE EXPENSE	–	–	–	$3,000	$3,000
521900 - PROFESSIONAL SVC	–	–	–	$3,000	$3,000
528400 - CONTINGENCIES	–	–	–	$16,517	$16,517
527500 - TRAVEL- OUT OF COUNTY	–	–	–	$2,000	$2,000
SERVICES & SUPPLIES TOTAL	**–**	**–**	**–**	**$27,517**	**$27,517**
EXPENSES TOTAL	**–**	**–**	**–**	**$27,517**	**$27,517**
Surplus (Deficit)	$6,816	$7,454	$7,363	-$19,017	-$19,017

HELP AMERICA VOTE ACT (HAVA) - ELECTIONS

Fund: 0067 HAVA - Elections
Budget Unit: 20559 - Help America Vote Act (HAVA) - Elections
Function: 01 - General Government
Activity: 13 - Elections

DESCRIPTION

The federally-provided funds in this account are available for cyber security and upgrades of our voter registration database system that supports VoteCal - the statewide database of all California voters in connection with the Secretary of State and the Department of Motor Vehicles.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

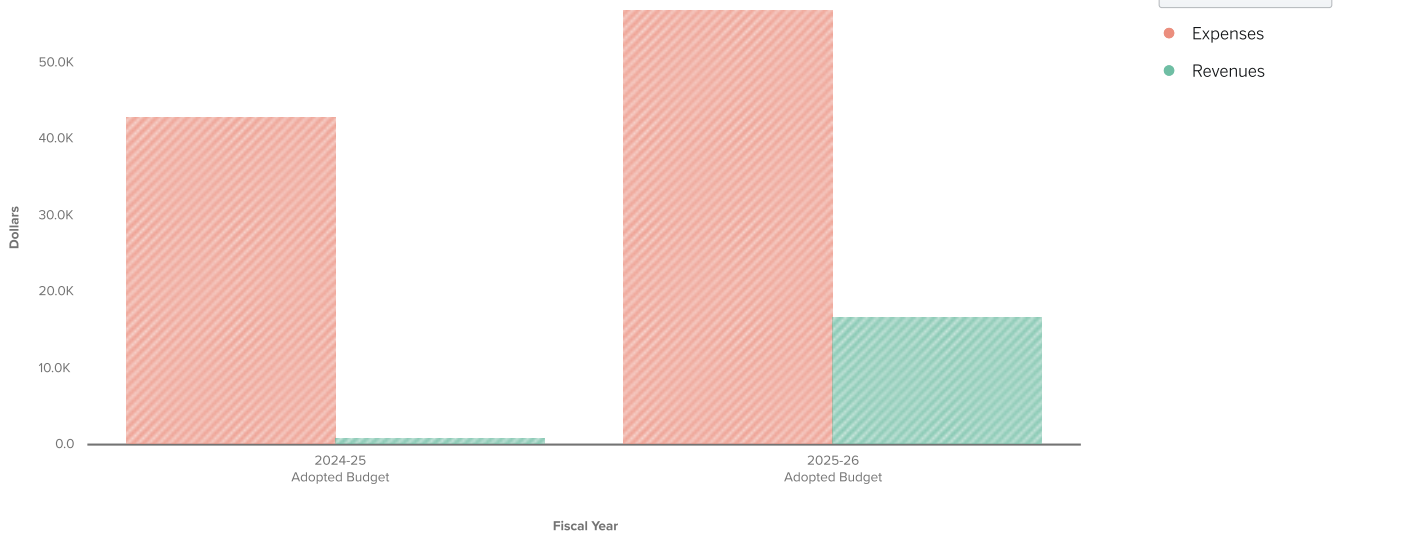
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Types

HAVA - Elections Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44029 - STATE GRANT REV	–	–	–	$15,789	$15,789
STATE & FEDERAL AID TOTAL	**–**	**–**	**–**	**$15,789**	**$15,789**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$1,315	$1,543	$1,605	$1,000	$1,000
43998 - UNREALZED GAINS/LOSSES	$427	$363	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$1,743**	**$1,906**	**$1,605**	**$1,000**	**$1,000**
REVENUES TOTAL	**$1,743**	**$1,906**	**$1,605**	**$16,789**	**$16,789**
Expenses					
FIXED ASSETS					
540450 - ELECTION EQUIPMENT	–	–	$0	$30,000	$30,000
FIXED ASSETS TOTAL	**–**	**–**	**$0**	**$30,000**	**$30,000**
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	–	–	–	$3,000	$3,000
521800 - OFFICE EXPENSE	–	–	–	$4,000	$4,000
525000 - OVERHEAD	$3,894	-$38	–	-$1,909	-$1,909
521900 - PROFESSIONAL SVC	–	–	–	$15,789	$15,789
528400 - CONTINGENCIES	–	–	–	$6,000	$6,000
SERVICES & SUPPLIES TOTAL	**$3,894**	**-$38**	**–**	**$26,880**	**$26,880**
EXPENSES TOTAL	**$3,894**	**-$38**	**$0**	**$56,880**	**$56,880**
Surplus (Deficit)	-$2,151	$1,944	$1,605	-$40,091	-$40,091

RECORDER MICROGRAPHIC

Fund: 0062 0062M Recorder Micrographics
Budget Unit: 22281 - Recorder Micrographic
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

This account, along with 20488 - Vital Records Issuance and Preservation, are based on the number of land title – real property documents recorded and the number of certified copies of birth, death and marriage records sold within Plumas County.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45130 - RECORDING FEES	$5,836	$6,002	$6,199	$7,000	$7,000
CHARGES FOR SERVICES TOTAL	**$5,836**	**$6,002**	**$6,199**	**$7,000**	**$7,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$3,960	$5,267	$5,337	$5,000	$5,000
USE OF MONEY & PROPERTY TOTAL	**$3,960**	**$5,267**	**$5,337**	**$5,000**	**$5,000**
REVENUES TOTAL	**$9,796**	**$11,269**	**$11,536**	**$12,000**	**$12,000**
Expenses					
FIXED ASSETS					
542600 - EQUIPMENT	–	–	–	$4,000	$4,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$4,000**	**$4,000**
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	–	–	–	$5,000	$5,000
525000 - OVERHEAD	$411	$7,125	–	$6,700	$6,700
521900 - PROFESSIONAL SVC	–	–	–	$1,000	$1,000
528400 - CONTINGENCIES	–	–	–	$90,814	$90,814
SERVICES & SUPPLIES TOTAL	**$411**	**$7,125**	**–**	**$103,514**	**$103,514**
EXPENSES TOTAL	**$411**	**$7,125**	**–**	**$107,514**	**$107,514**
Surplus (Deficit)	$9,385	$4,144	$11,536	-$95,514	-$95,514

RECORDER'S MODERNIZATION

Fund: 0062 0062O Recorder's Office Modernization
Budget Unit: 22411 - Recorder's Modernization
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

Funds that have been collected through this account are dedicated to providing improved access to previously recorded documents.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

Recorder Modernization Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Program	FY2021	FY2022	FY2023	FY2024	FY2025
Full-Time Equivalent Positions					
Recorder's Modernization	0.04	0.04	0.04	0.04	0.04
FULL-TIME EQUIVALENT POSITIONS	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45130 - RECORDING FEES	$5,997	$6,461	$6,867	$8,000	$8,000
CHARGES FOR SERVICES TOTAL	**$5,997**	**$6,461**	**$6,867**	**$8,000**	**$8,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$5,973	$7,523	$6,825	$6,500	$6,500
USE OF MONEY & PROPERTY TOTAL	**$5,973**	**$7,523**	**$6,825**	**$6,500**	**$6,500**
REVENUES TOTAL	**$11,970**	**$13,984**	**$13,692**	**$14,500**	**$14,500**
Expenses					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	–	–	–	$20,000	$20,000
542600 - EQUIPMENT	–	–	–	$20,000	$20,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$40,000**	**$40,000**

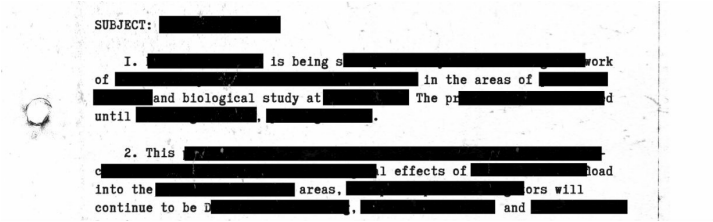
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$188	$17,923	$14,918	$6,909	$6,909
51100 - FICA/MEDICARE OASDI	$308	$331	$332	$348	$348
51090 - GROUP INSURANCE	$671	$713	$612	$633	$633
51150 - LIFE INSURANCE	$7	$7	$7	$8	$8
51081 - OPEB LIABILITY	$96	$97	$93	$107	$107
51060 - OVERTIME PAY	–	–	$1	$0	$0
51000 - REGULAR WAGES	$3,936	$4,191	$4,362	$4,532	$4,532
51080 - RETIREMENT	$447	$1,145	$1,166	$1,160	$1,160
51070 - UNEMPLOYMENT INSURANCE	$18	$11	$7	$5	$5
SALARIES & BENEFITS TOTAL	**$5,671**	**$24,418**	**$21,497**	**$13,702**	**$13,702**
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	–	$4,406	$2,147	$5,000	$5,000
525119 - LIABILITY SELF-FUND INSURANCE	$139	$118	$94	$53	$53
521800 - OFFICE EXPENSE	–	–	–	$5,000	$5,000
521801 - Office Water	–	–	–	$500	$500
525000 - OVERHEAD	-$948	$5,591	–	$6,784	$6,784
521900 - PROFESSIONAL SVC	–	–	–	$85,000	$85,000
528400 - CONTINGENCIES	–	–	–	$45,000	$45,000
SERVICES & SUPPLIES TOTAL	**-$809**	**$10,115**	**$2,241**	**$147,337**	**$147,337**
EXPENSES TOTAL	**$4,862**	**$34,532**	**$23,738**	**$201,039**	**$201,039**
Surplus (Deficit)	$7,108	-$20,549	-$10,046	-$186,539	-$186,539

RECORDER'S TRUNCATION PROGRAM

Fund: 0062 Recorders Fund
Budget Unit: 20489 - Recorder's Truncation Program
Function: 01 - General Government
Activity: 26 - Administration

DESCRIPTION

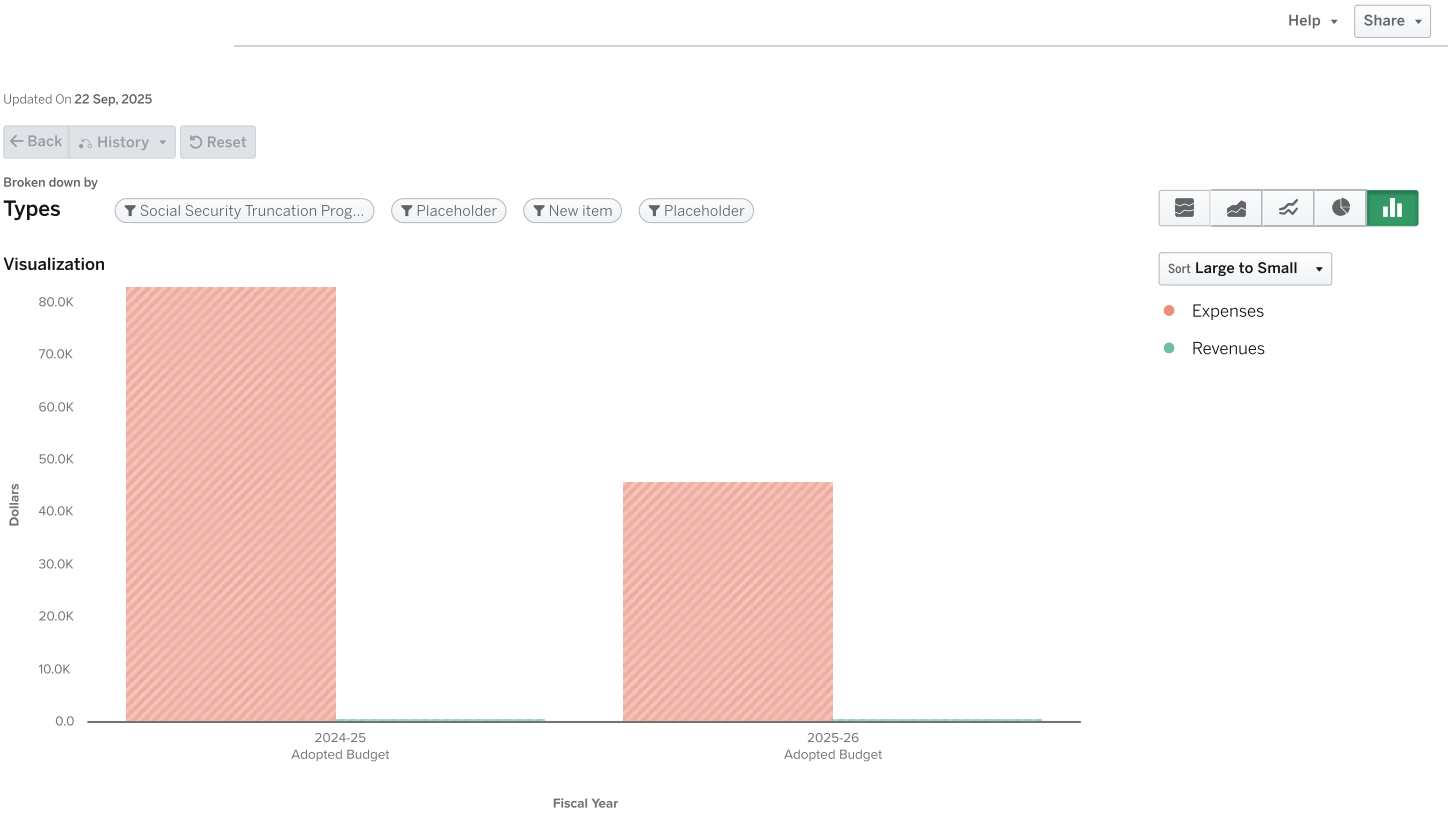
This program funds redaction of social security numbers from previously recorded documents going back 35 years. We are continuing to process the historical documents that include those numbers with funds remaining in this account.


SUBJECT: [redacted]

I. [redacted] is being s[redacted]work of [redacted] in the areas of [redacted] and biological study at [redacted] The pr[redacted]d until [redacted].

2. This [redacted] c[redacted]l effects of [redacted]oad into the [redacted] areas, [redacted]ors will continue to be D[redacted], [redacted] and [redacted]

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45166 - SS TRUNCATION FEE	$71	$132	$460	$0	$0
CHARGES FOR SERVICES TOTAL	**$71**	**$132**	**$460**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$2,265	$2,910	$2,983	$650	$650
USE OF MONEY & PROPERTY TOTAL	**$2,265**	**$2,910**	**$2,983**	**$650**	**$650**
REVENUES TOTAL	**$2,336**	**$3,042**	**$3,443**	**$650**	**$650**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$59	$2,833	$2,467	$1,287	$1,287
51100 - FICA/MEDICARE OASDI	$615	$616	$638	$0	$0
51020 - OTHER WAGES	$8,038	$8,059	$8,338	$8,500	$8,500
51070 - UNEMPLOYMENT INSURANCE	$6	$6	$7	$9	$9
SALARIES & BENEFITS TOTAL	**$8,718**	**$11,515**	**$11,450**	**$9,796**	**$9,796**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$44	$65	$99	$115	$115
521800 - OFFICE EXPENSE	–	–	–	$1,000	$1,000
525000 - OVERHEAD	$637	$353	–	$89	$89
521900 - PROFESSIONAL SVC	–	–	–	$25,000	$25,000
528400 - CONTINGENCIES	–	–	–	$9,800	$9,800
SERVICES & SUPPLIES TOTAL	**$681**	**$418**	**$99**	**$36,004**	**$36,004**
EXPENSES TOTAL	**$9,399**	**$11,933**	**$11,549**	**$45,800**	**$45,800**
Surplus (Deficit)	-$7,063	-$8,890	-$8,106	-$45,150	-$45,150

RECORDS MANAGEMENT BUDGET

Fund: 0001 General
Budget Unit: 20469 - Records Management Budget
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION



Increased postage funds in this department were approved and allocated to the budget line item for postage expenditures. Postage is purchased and loaded into the postage machine where various departments utilize postage as needed. They are billed and a journal entry transfers the cost of the postage from the department back to a revenue line item in this department. This is a revolving process, but funds transferred back in are placed in a revenue account instead of back into the operating budget.

The Department of Information Technology continues to work with us with the OnBase records retention and retrieval system. Several departments are able to access archived records and are able to add some of their own historical records. This is a service that could be coming to the end of its life cycle as the increased cost to upgrade the system for the amount of departments utilizing the service is not a sustainable cost.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

Records Management Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Assistant County Clerk/Recorder	0.104	0.104	0.104	0.104	0.104
Clerk/Recorder	0.104	0.104	0.104	0.104	0.104
FULL-TIME EQUIVALENT POSITIONS	**0.208**	**0.208**	**0.208**	**0.208**	**0.208**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45083 - GEN SVC CHARGES FOR SERVICES	$26,971	$35,949	$39,537	$35,000	$35,000
CHARGES FOR SERVICES TOTAL	**$26,971**	**$35,949**	**$39,537**	**$35,000**	**$35,000**
REVENUES TOTAL	**$26,971**	**$35,949**	**$39,537**	**$35,000**	**$35,000**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$372	$109	$214	$284	$284
51100 - FICA/MEDICARE OASDI	$1,604	$1,726	$1,730	$1,812	$1,812
51090 - GROUP INSURANCE	$3,498	$3,711	$3,184	$3,294	$3,294
51150 - LIFE INSURANCE	$35	$35	$35	$39	$39
51081 - OPEB LIABILITY	$495	$503	$483	$559	$559

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51060 - OVERTIME PAY	–	–	$4	$0	$0
51000 - REGULAR WAGES	$20,506	$21,835	$22,726	$23,610	$23,610
51080 - RETIREMENT	$2,328	$5,967	$6,074	$6,039	$6,039
51070 - UNEMPLOYMENT INSURANCE	$36	$26	$20	$22	$22
SALARIES & BENEFITS TOTAL	**$28,873**	**$33,912**	**$34,470**	**$35,659**	**$35,659**
SERVICES & SUPPLIES					
520907 - EQUIP. MAINT.CONTRACT	$445	$1,622	$1,699	$2,500	$2,500
525119 - LIABILITY SELF-FUND INSURANCE	$275	$269	$274	$271	$271
521800 - OFFICE EXPENSE	$358	$442	$533	$500	$500
520290 - POSTAGE MACHINE RENT/LEAS	$2,020	$2,497	$1,742	$3,000	$3,000
520210 - POSTAGE/SHIP, MAIL COST	$20,038	$16,878	$34,040	$35,000	$35,000
SERVICES & SUPPLIES TOTAL	**$23,136**	**$21,708**	**$38,287**	**$41,271**	**$41,271**
EXPENSES TOTAL	**$52,009**	**$55,620**	**$72,757**	**$76,930**	**$76,930**
Surplus (Deficit)	-$25,038	-$19,671	-$33,220	-$41,930	-$41,930

VITAL RECORDS ISSUANCE AND PRESERVATION

Fund: 0062 Recorders Fund
Budget Unit: 20488 - Vital Records Issuance and Preservation
Function: 01 - General Government
Activity: 26 - Administration

DESCRIPTION

This account, along with 22281 - Recorder Micrographic, are based on the number of land title – real property documents recorded and the number of certified copies of birth, death and marriage records sold within Plumas County.



REVENUE VS. EXPENDITURE



BUDGET DETAIL -

SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45132 - HLTH. VRIP H & S 10605.3	$676	$718	$736	$1,700	$1,700
CHARGES FOR SERVICES TOTAL	**$676**	**$718**	**$736**	**$1,700**	**$1,700**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-$24	-$391	-$840	$0	$0
43998 - UNREALZED GAINS/LOSSES	$3,943	$3,613	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$3,919**	**$3,222**	**-$840**	**$0**	**$0**
REVENUES TOTAL	**$4,595**	**$3,941**	**-$104**	**$1,700**	**$1,700**
Expenses					
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	–	–	–	$4,000	$4,000
521800 - OFFICE EXPENSE	–	–	–	$1,000	$1,000
525000 - OVERHEAD	$317	$4,831	–	$4,940	$4,940
521900 - PROFESSIONAL SVC	–	–	–	$2,500	$2,500
528400 - CONTINGENCIES	–	–	–	$2,500	$2,500
SERVICES & SUPPLIES TOTAL	**$317**	**$4,831**	**–**	**$14,940**	**$14,940**
EXPENSES TOTAL	**$317**	**$4,831**	**–**	**$14,940**	**$14,940**
Surplus (Deficit)	$4,278	-$890	-$104	-$13,240	-$13,240

FARM ADVISOR

Fund: 0001 General
Budget Unit: 20680 Farm Advisor
Function: 06 - Education
Activity: 33 - Agricultural Education

DEPARTMENT NARRATIVE

Department Head: Michele Fisch
Title: Area Director

Established in 1914, University of California Cooperative Extension (UCCE) is the informal, off-campus educational and outreach arm of the University of California Division of Agriculture and Natural Resources (UC ANR). County-based advisers and community educators use workshops, public meetings, newsletters and other communication tools to bring relative and timely research-based information to the counties. UCCE connects the power of UC research in agriculture, natural resources, and youth development with local communities to improve the lives of all Californians.

UCCE has been serving Plumas County since 1946 and Sierra since 1947. The department functions through a Memorandum of Understanding between the UC ANR and the County. Plumas/Sierra County provides office space, supplies, transportation and one full-time employee for clerical support. UC ANR provides 1 full-time area director, 4 full-time academic advisors, 1 community education specialist and 1 post-fire resilience staff research associate. Research and outreach activities are funded by grants and gifts obtained by UCCE advisors.

UCCE Plumas Sierra advisors offer research and outreach programs in livestock, forestry, post-fire resilience, weed ecology and cropping systems, and 4-H youth development. Plumas Sierra 4-H provides meaningful, hands-on educational activities to youth in clubs and expanded learning opportunities in schools. We currently have 7 clubs with about 207 members and 68 volunteers throughout the region.

Key issues in fiscal year 2025-26:

- Post-fire recovery and forest restoration
- On going forest health enhancement (on burned forest lands)
- Ongoing noxious weed control in support of weed management districts
- Post-fire grazing for fuels management and research with USFS collaboration
- Irrigated pasture production and efficiency improvements
- Ranching with predators/non-lethal management tools for livestock producers
- Expand 4-H programming and expanded opportunities for youth throughout the region.

HIGHLIGHTS FROM THE PAST YEAR

Michele Fisch, Area Director:

- The new Area Director began in December 2025.
- Michele has been part of the UCCE system for over 20 years in Placer and Nevada Counties. She is eager to build new relationships in Plumas and Sierra Counties supporting our local teams of advisors, educators, staff and volunteers as they deliver high-quality educational programming to our communities.

Tracy Schohr, Livestock and Natural Resources Advisor:

- Established a 15-acre demonstration site to showcase the benefits of interseeding to improve irrigated pastures.
- Conducted Sierra Valley pasture forage and soil assessment to inform best management practices in the region.

- Hosted session to promote the development and refinement of succession plans that are crucial for preserving family relationships and ensuring long-term viability of farms and ranches.
- Continuing long term research projects that support sustainable public lands grazing, post-wildfire rangeland management strategies and drought resiliency.
- Coordinated disaster preparedness and wildfire safety trainings in Plumas and Sierra Counties, qualifying 49 ranchers for Ag Disaster Access Passes.
- Conducted survey of ranchers and farmers to captures impacted from wildfire. Created policy brief to improve USDA disaster assistance programs.

Tom Getts, Weed Control and Cropping Systems Advisor:

- Research and education focused on insect and weed management. Grasshoppers continue to be problematic, and effort was focused on extension of blister beetle information and monitoring in hayed systems.
- Extension of information to producers on variety selection, soil sampling, soil test interpretation, and irrigation management.
- Continued research on control options for potentially herbicide resistant perennial pepperweed in Sierra Valley. Also, investigating integrated pest management (IPM) strategies for goathead control in landscapes with and without herbicides.

Kane Russell, Forestry and Natural Resources Advisor:

- Kane joined the UCCE team in January 2025 covering Plumas, Sierra, and Lassen counties. Kane earned his bachelor's and master's degree in forestry from UC Berkeley. His graduate work analyzed the effects of prescribed burning on young Sierra Nevada mixed conifer stands. Kane looks forward to working with and learning from the many devoted people and organizations in the region.
- Kane is preparing to conduct a needs assessment to identify the most pressing forestry and fire issues in the region and will begin to build a research and extension program based on assessment findings in collaboration with local partners.

Nic Dutch, Staff Research Associate II

- Wrote 5 new educational publications for the Post-Fire workshop series. View them: https://ucanr.edu/site/forest-research-and-outreach/materials/resources-post-fire
- Spearheaded the Reforestation Effectiveness Monitoring project for the Dixie and Caldor Fired Emergency Forest Restoration Teams (EFRTs), in partnership with Feather River and El Dorado RCDs: https://ucanr.edu/reforest-monitor.
- Served on CA Reforestation Pipeline's Reforestation Monitoring Working Groups.
- Presented at CARCD Reforestation Camp, Plumas TREX, Feather River College.

(Position Vacant) Community Education Specialist, 4-H Program Coordinator:

- Volunteers 68
- Youth Enrolled 207
- Plumas County 4 Clubs
- Sierra County 3 Clubs
- Hosted Community Suppers, Presentation Day & Fair-Jr Livestock Auction
- Current 4-H coordinator position is vacant, but we hope to have it filled by fall of 2025.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

Farm Advisor Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Administrative Assistant I/II	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**1**	**1**	**1**	**1**	**1**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$21,820	$19,036	–	$21,820	$21,820
46251 - REIMBURSEMENTS/REFUNDS	–	–	$3,513	$0	$0
OTHER REVENUE TOTAL	**$21,820**	**$19,036**	**$3,513**	**$21,820**	**$21,820**
REVENUES TOTAL	**$21,820**	**$19,036**	**$3,513**	**$21,820**	**$21,820**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	–	–	$44,125	$0	$0
FIXED ASSETS TOTAL	**–**	**–**	**$44,125**	**$0**	**$0**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$496	$200	$408	$557	$557
51100 - FICA/MEDICARE OASDI	$3,432	$3,857	$3,785	$4,076	$4,076

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51090 - GROUP INSURANCE	$2,750	$3,600	$3,600	$3,600	$3,600
51081 - OPEB LIABILITY	$2,378	$2,415	$2,321	$2,686	$2,686
51060 - OVERTIME PAY	–	–	$53	$0	$0
51000 - REGULAR WAGES	$42,054	$45,822	$45,822	$52,599	$52,599
51080 - RETIREMENT	$3,728	$11,167	$11,524	$12,565	$12,565
51070 - UNEMPLOYMENT INSURANCE	$48	$40	$38	$40	$40
SALARIES & BENEFITS TOTAL	**$54,886**	**$67,102**	**$67,552**	**$76,123**	**$76,123**
SERVICES & SUPPLIES					
520200 - COMMUNICATIONS	$679	$733	$764	$1,000	$1,000
520230 - COPY CHARGES	$534	$561	$557	$0	$0
520250 - COPY MACHINE LEASE	–	–	$150	$4,000	$4,000
527802 - ELECTRIC CHARGES	$2,400	$2,200	$2,400	$7,200	$7,200
527750 - IN CNTY HOSTING	$164	$616	$690	$700	$700
525119 - LIABILITY SELF-FUND INSURANCE	$367	$416	$515	$509	$509
521600 - MEMBERSHIPS/ANNUAL DUES	–	$150	$155	$500	$500
521800 - OFFICE EXPENSE	$6,235	$2,752	$2,610	$3,000	$3,000
521801 - Office Water	–	–	$342	$420	$420
525000 - OVERHEAD	–	–	–	$26,500	$26,500
520220 - PAPER/PAPER SUPPLIES	–	–	$206	$1,000	$1,000
521900 - PROFESSIONAL SVC	$17,830	$19,585	$20,545	$18,864	$18,864
527803 - PROPANE/OTHR HEATING FUEL	$3,075	$1,690	$1,689	$3,000	$3,000
524300 - SMALL TOOLS/INSTRUMENTS	$260	$413	$233	$300	$300
527400 - TRAVEL- IN COUNTY	$1,413	$1,921	$1,270	$2,500	$2,500
527500 - TRAVEL- OUT OF COUNTY	$345	$14	–	$1,000	$1,000
520902 - VEHICLE MAINTENANCE	–	$2,810	–	$1,500	$1,500
SERVICES & SUPPLIES TOTAL	**$33,300**	**$33,862**	**$32,125**	**$71,993**	**$71,993**
EXPENSES TOTAL	**$88,187**	**$100,964**	**$143,802**	**$148,116**	**$148,116**
Surplus (Deficit)	-$66,367	-$81,928	-$140,289	-$126,296	-$126,296

COUNTY ADMINISTRATIVE OFFICER

DEPARTMENT NARRATIVE

Department Head: Vacant
Title: County Administrative Officer

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 the 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. The County Administrative Officer also supervises the Grant Manager, Disaster Recovery Coordinator, and Community Coordinator.

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.



HIGHLIGHTS FROM THE PAST YEAR

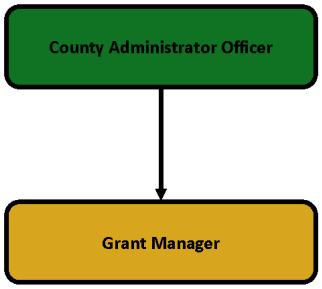
- Finalized and flew the Disaster Recovery Coordinator position (during the budget process, it was determined that this position will live under the Planning Department).
- Began the process of onboarding to OpenGov to prepare for the FY 26 budget cycle.
- Due to the vacancy of the County Administrative Officer, Budget Officer responsibilities have fallen to Auditor-Controller.
- Provided each Chamber of Commerce (4), Indian Valley Innovation Hub, and Plumas County Library* with $45,000 to work towards the implementation of the Sierra Economic Development District (SEDD) Comprehensive Economic Development Strategy (CEDS) with an

emphasis on Digital Equity. *Plumas County Library received $46,867.86

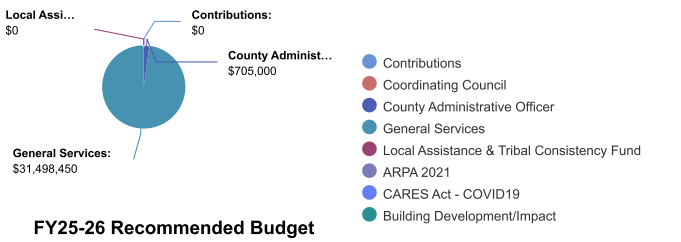
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
County Administrative Officer	1	2	2	3	2
FULL-TIME EQUIVALENT POSITIONS	**1**	**2**	**2**	**3**	**2**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

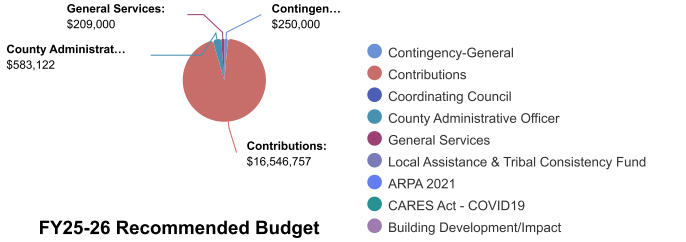


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
Revenues	–	–	$504,529	$0	$0
CHARGES FOR SERVICES					
45428 - COST PLAN REIM.	$1,854,938	$2,211,956	–	$7,070,820	$7,070,820
45040 - LEASE PAYMENT	$22,836	$21,538	$24,168	$20,000	$20,000
45290 - OTHER-C. S. RECOUP 2 1/2%	$13,436	$11,392	$1,304	$12,000	$12,000
CHARGES FOR SERVICES TOTAL	**$1,891,210**	**$2,244,886**	**$25,472**	**$7,102,820**	**$7,102,820**
LICENSES & PERMITS					
41050 - FRANCHISES	$104,697	$113,787	$128,818	$115,000	$115,000
LICENSES & PERMITS TOTAL	**$104,697**	**$113,787**	**$128,818**	**$115,000**	**$115,000**
OTHER REVENUE					
46257 - 4850 REIMBURSEMENT	$65,039	$199,490	$10,000	$5,000	$5,000
46016 - CREDIT CARD/OTHER REBATE	$6,715	$6,983	$8,594	$3,000	$3,000
46060 - OTHER-MISCELLANEOUS	$49,312	$378,688	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$10,000	–	–	$35,000	$35,000
46055 - UNCLAIMED FUNDS	–	$828	–	$0	$0
OTHER REVENUE TOTAL	**$131,066**	**$585,989**	**$18,594**	**$43,000**	**$43,000**
STATE & FEDERAL AID					
44231 - CFP--COURTS REIMB	$10,307	$10,307	$3,436	$10,000	$10,000
44440 - FEDERAL-IN LIEU TAXES	$819,645	$733,808	$764,965	$750,000	$750,000
44415 - FEDERAL - OTHER	$3,762,368	$3,756,468	–	$0	$0
44027 - STATE GRANT	$1,826,520	–	–	$0	$0
44230 - STATE-HOMEOWNERS PROP.TAX	$60,996	$59,773	$58,094	$60,000	$60,000
44034 - STATE-OHV TRAIL GRANT	–	–	$242,721	$670,000	$670,000
44010 - STATE - SB90 MANDATES	$10,786	$94,182	$22,781	$0	$0
44044 - STATE-VEH LIC FEES	$16,955	$20,450	$26,141	$20,000	$20,000
STATE & FEDERAL AID TOTAL	**$6,507,577**	**$4,674,988**	**$1,118,138**	**$1,510,000**	**$1,510,000**
TAX REVENUE					
40080 - AIRCRAFT TAX	$16,202	$16,457	$31,150	$15,000	$15,000
40170 - CDC PILT	$26,246	$7,153	$7,360	$7,000	$7,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
40010 - CURRENT SECURED TAXES	$10,910,023	$11,384,680	$12,350,297	$11,700,000	$11,700,000
40020 - CURRENT UNSECURED TAXES	$267,669	$323,668	$287,651	$260,000	$260,000
40090 - HOTEL TAX	$2,096,417	$2,383,988	$2,379,444	$2,000,000	$2,000,000
40050 - PENALTIES	$314,832	$319,769	$277,778	$225,000	$225,000
40040 - PRIOR UNSECURED TAXES	$5,935	$4,576	$10,347	$4,000	$4,000
40130 - SUPPLEMENTAL TAXES	$218,662	$204,237	$176,227	$150,000	$150,000
40051 - TEETER PENALTIES	-$104	–	–	$0	$0
40070 - TIMBER YIELD TAX	$168,025	$113,743	$130,045	$120,000	$120,000
40060 - USE TAX	$3,122,526	$3,317,314	$3,360,790	$3,100,000	$3,100,000
40064 - VLF SWAP IN-LIEU	$2,854,993	$3,043,182	$3,463,018	$3,400,000	$3,400,000
TAX REVENUE TOTAL	**$20,001,427**	**$21,118,768**	**$22,474,107**	**$20,981,000**	**$20,981,000**
TRANSFERS					
48000 - TRANSFER-IN	$779,813	$310,000	–	$1,300,000	$1,300,000
48021 - TRF IN - ARPA FUNDS	$706,000	–	–	$0	$0
48005 - TRANSFER-IN5	–	–	$13,287	$0	$0
TRANSFERS TOTAL	**$1,485,813**	**$310,000**	**$13,287**	**$1,300,000**	**$1,300,000**
USE OF MONEY & PROPERTY					
43015 - INTEREST A&D	$16,917	$21,497	$13,761	$14,000	$14,000
43018 - INTEREST - DA	$27,471	$64,636	$58,695	$62,400	$62,400
43011 - INTEREST HEALTH	-$2,298	$4,217	$38,945	$500	$500
43000 - INTEREST INCOME LEASE	–	-$792	–	$0	$0
43010 - INTEREST-INVESTED FUNDS	$758,230	$1,159,798	$1,141,038	$900,000	$900,000
43019 - INTEREST -SEN NUTRI	-$11,946	-$26,636	-$24,613	$970	$970
43014 - INTEREST - SEN TRANS	-$695	-$5,169	-$6,494	$260	$260
43017 - INTEREST -SHERIFF	$92,665	$90,116	$130,227	$108,500	$108,500
43012 - INTEREST SOCIAL SERVICES	-$288,430	$103,941	$77,148	$60,000	$60,000
43026 - RENTS & CONC.-COURTHOUSE	$3,635	$3,300	$600	$5,000	$5,000
43998 - UNREALZED GAINS/LOSSES	$167,124	$223,714	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$762,671**	**$1,638,622**	**$1,429,306**	**$1,151,630**	**$1,151,630**
REVENUES TOTAL	**$30,884,462**	**$30,687,041**	**$25,712,253**	**$32,203,450**	**$32,203,450**
Expenses					
Expenses	–	–	$477,614	$0	$0
OTHER CHARGES					
531100 - CONTRIB CFP PYMNTS	$44,591	$55,739	$44,591	$44,591	$44,591
535520 - CONTRIB-CNTRL PRK&REC	$6,500	$6,500	$6,500	$6,500	$6,500
533120 - CONTRIB LAFCO	$49,464	$67,347	$50,021	$50,021	$50,021
533600 - CONTRIB MEDICAL SVC	$27,964	$27,964	$55,928	$27,964	$27,964
534360 - CONTRIB TO SENIOR TRANS	–	$48,513	–	$234,789	$234,789
534950 - CONTRIB TRIAL COURTS	$154,384	$154,384	$154,384	$154,384	$154,384
OTHER CHARGES TOTAL	**$282,903**	**$360,447**	**$311,424**	**$518,249**	**$518,249**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$600	$960	$960	$0	$0
51110 - COMPENSATION INSURANCE	$1,248	$1,116	$1,936	$2,631	$2,631
51100 - FICA/MEDICARE OASDI	$12,963	$18,999	$19,770	$21,426	$19,757
51090 - GROUP INSURANCE	$12,854	$21,721	$34,082	$55,882	$55,882
51150 - LIFE INSURANCE	$418	$669	$669	$702	$702
51081 - OPEB LIABILITY	$4,757	$4,830	$6,963	$8,057	$8,057
51020 - OTHER WAGES	$6,713	–	–	$21,883	$21,883
51000 - REGULAR WAGES	$163,998	$249,766	$258,738	$283,358	$261,543
51080 - RETIREMENT	$14,556	$63,102	$69,798	$76,556	$76,556
51070 - UNEMPLOYMENT INSURANCE	$122	$325	$1,308	$1,392	$1,392
SALARIES & BENEFITS TOTAL	**$218,228**	**$361,488**	**$394,223**	**$471,887**	**$448,403**
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	–	–	$762	$3,015	$3,015

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521750 - FITNESS & WELNESS	–	$1,500	–	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	$922	$1,405	$62,990	$8,120	$8,120
521901 - LITIGATION	$63,896	$330,371	$235,912	$200,000	$200,000
521811 - MARKETING	$4,752	$2,582	$1,811	$11,500	$11,500
521600 - MEMBERSHIPS/ANNUAL DUES	$2,313	$896	–	$2,500	$2,500
52170 - MISCELLANEOUS EXPENSE	$88,585	–	$225,000	$0	$0
521700 - MISC EXPENSES	$49,312	$378,688	–	$0	$0
521800 - OFFICE EXPENSE	$3,656	$2,310	$4,172	$5,000	$5,000
521334 - OHV TRAIL GRANT	–	–	$350,216	$0	$670,000
525000 - OVERHEAD	–	–	–	$3,313	$3,313
520220 - PAPER/PAPER SUPPLIES	–	–	$463	$500	$500
520201 - PHONE - LAND LINE (S)	$471	$169	–	$500	$500
520210 - POSTAGE/SHIP, MAIL COST	–	–	$102	$100	$100
520233 - PRINTING SVC/CHRGS	–	–	$132	$500	$500
521900 - PROFESSIONAL SVC	$1,055,904	$1,669,980	$594,434	$60,000	$60,000
522600 - PROPERTY INSURANCE	$180,048	$508,182	$686,932	$0	$0
524400 - SPECIAL DEPARTMENT EXPENSE	$12,639	$25,129	$28,141	$14,000	$14,000
528400 - CONTINGENCIES	–	$40,000	$34,504	$250,000	$250,000
527000 - TRAINING	–	$550	–	$1,500	$1,500
527400 - TRAVEL- IN COUNTY	$111	$195	$124	$3,000	$3,000
527500 - TRAVEL- OUT OF COUNTY	$6,387	$8,603	$11,100	$10,000	$10,000
SERVICES & SUPPLIES TOTAL	**$1,468,996**	**$2,970,560**	**$2,236,795**	**$573,548**	**$1,243,548**
TRANSFERS					
583500 - CONTRIB TRANS AIR POLL CN	$22,000	$11,000	$10,820	$11,150	$11,150
584980 - CONTRIB TRANS BEH HLTH	–	–	$7,672	$7,672	$7,672
583180 - CONTRIB TRANS DEBT SVC	–	$966,197	$2,283,125	$1,776,532	$1,776,532
585150 - CONTRIB TRANS DIST ATTRNY	$1,864,591	$1,885,774	$2,127,829	$2,343,234	$2,343,234
583524 - CONTRIB TRANS FLOOD CNTRL	–	–	–	$15,600	$15,600
585161 - CONTRIB TRANS JAIL	$2,751,456	$3,295,799	$3,148,334	$4,055,055	$4,055,055
585010 - CONTRIB TRANS PUB HLTH	$66,296	$66,295	$66,295	$66,295	$66,295
585370 - CONTRIB TRANS SENIOR NUTR	–	$234,120	$421,141	$1,300,169	$1,300,169
585160 - CONTRIB TRANS SHERIFF	$4,479,471	$5,141,460	$6,443,580	$6,446,325	$6,446,325
58000 - TRANSFER-OUT	$1,845,566	$1,514,790	$1,408,783	$3,157	$3,157
TRANSFERS TOTAL	**$11,029,380**	**$13,115,435**	**$15,917,579**	**$16,025,189**	**$16,025,189**
EXPENSES TOTAL	**$12,999,506**	**$16,807,930**	**$19,337,634**	**$17,588,873**	**$18,235,389**
Surplus (Deficit)	$17,884,956	$13,879,111	$6,374,619	$14,614,577	$13,968,061

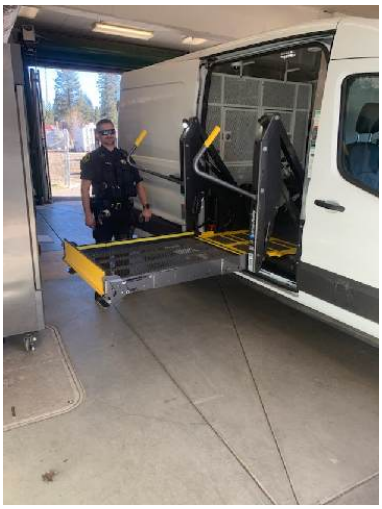
AMERICAN RESCUE PLAN ACT (ARPA) 2021

Fund: 0021 ARPA 2021
Budget Unit: 20003 - American Rescue Plan Act (ARPA) 2021
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

The American Rescue Plan (ARPA) provided $350 billion in emergency funding for eligible state, local, territorial, and Tribal governments to respond to the COVID-19 emergency and bring back jobs through the Coronavirus State and Local Fiscal Recovery Funds (SLFRF). Plumas County received the ARPA Allocation from the US Treasury at the end of 2021 for a total of $3,653,039. These funds are to be fully allocated by December 31, 2024, and use by December 31, 2026.

For FY 26, ARPA funds will continue to fund the already obligated projects, and staff will work to close out projects as they finish. No more funds from ARPA via the US Treasury are expected under this program.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

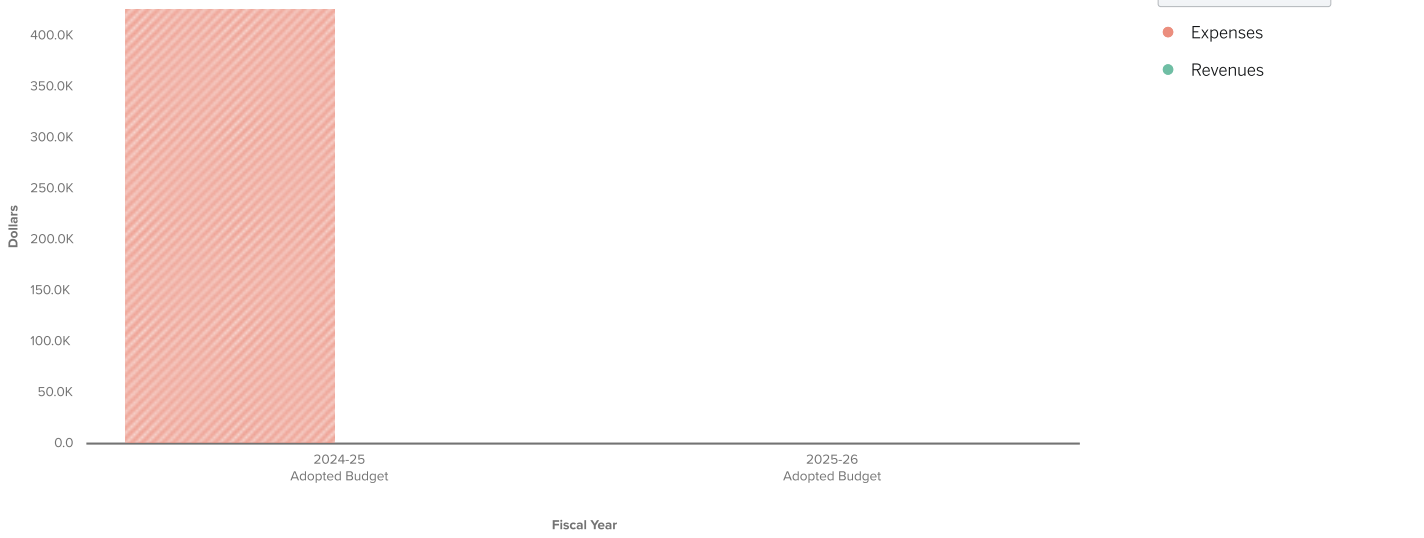
Back History Reset

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Types

ARPA 2021 Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44027 - STATE GRANT	$1,826,520	–	–	$0	$0
STATE & FEDERAL AID TOTAL	**$1,826,520**	**–**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$56,444	$51,085	$40,987	$0	$0
43998 - UNREALZED GAINS/LOSSES	$10,965	$12,209	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$67,409**	**$63,295**	**$40,987**	**$0**	**$0**
REVENUES TOTAL	**$1,893,928**	**$63,295**	**$40,987**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
52170 - MISCELLANEOUS EXPENSE	$88,585	–	$225,000	$0	$0
SERVICES & SUPPLIES TOTAL	**$88,585**	**–**	**$225,000**	**$0**	**$0**
TRANSFERS					
58000 - TRANSFER-OUT	$1,494,950	$341,297	$154,406	$0	$0
TRANSFERS TOTAL	**$1,494,950**	**$341,297**	**$154,406**	**$0**	**$0**
EXPENSES TOTAL	**$1,583,535**	**$341,297**	**$379,406**	**$0**	**$0**
Surplus (Deficit)	$310,393	-$278,003	-$338,419	$0	$0

CONTINGENCY-GENERAL

Fund: 0001 General
Budget Unit: 20980 - Contingency-General
Function: 09 - District Function
Activity: 99 - District Activity

DESCRIPTION

As the name implies, this is a contingency fund to pull on in the event of a crisis.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

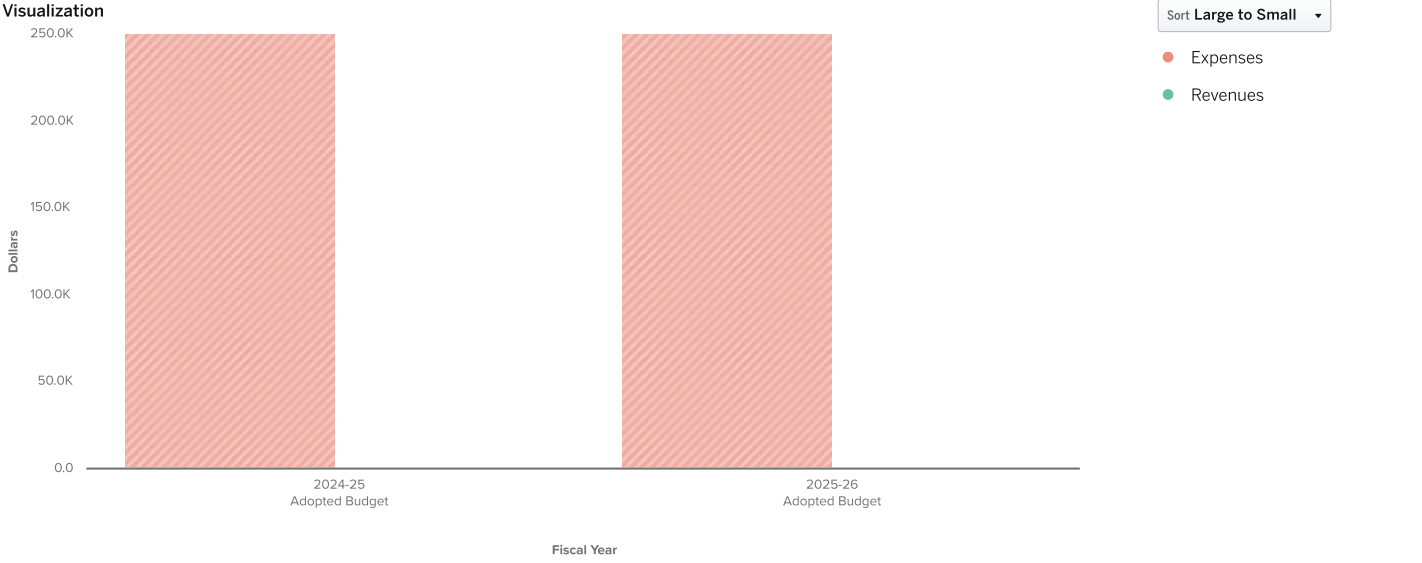
Back History Reset

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Types

Contingency-General Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
SERVICES & SUPPLIES					
528400 - CONTINGENCIES	–	$40,000	$34,504	$250,000	$250,000
SERVICES & SUPPLIES TOTAL	**–**	**$40,000**	**$34,504**	**$250,000**	**$250,000**
EXPENSES TOTAL	**–**	**$40,000**	**$34,504**	**$250,000**	**$250,000**
Surplus (Deficit)	$0	-$40,000	-$34,504	-$250,000	-$250,000

CONTRIBUTIONS

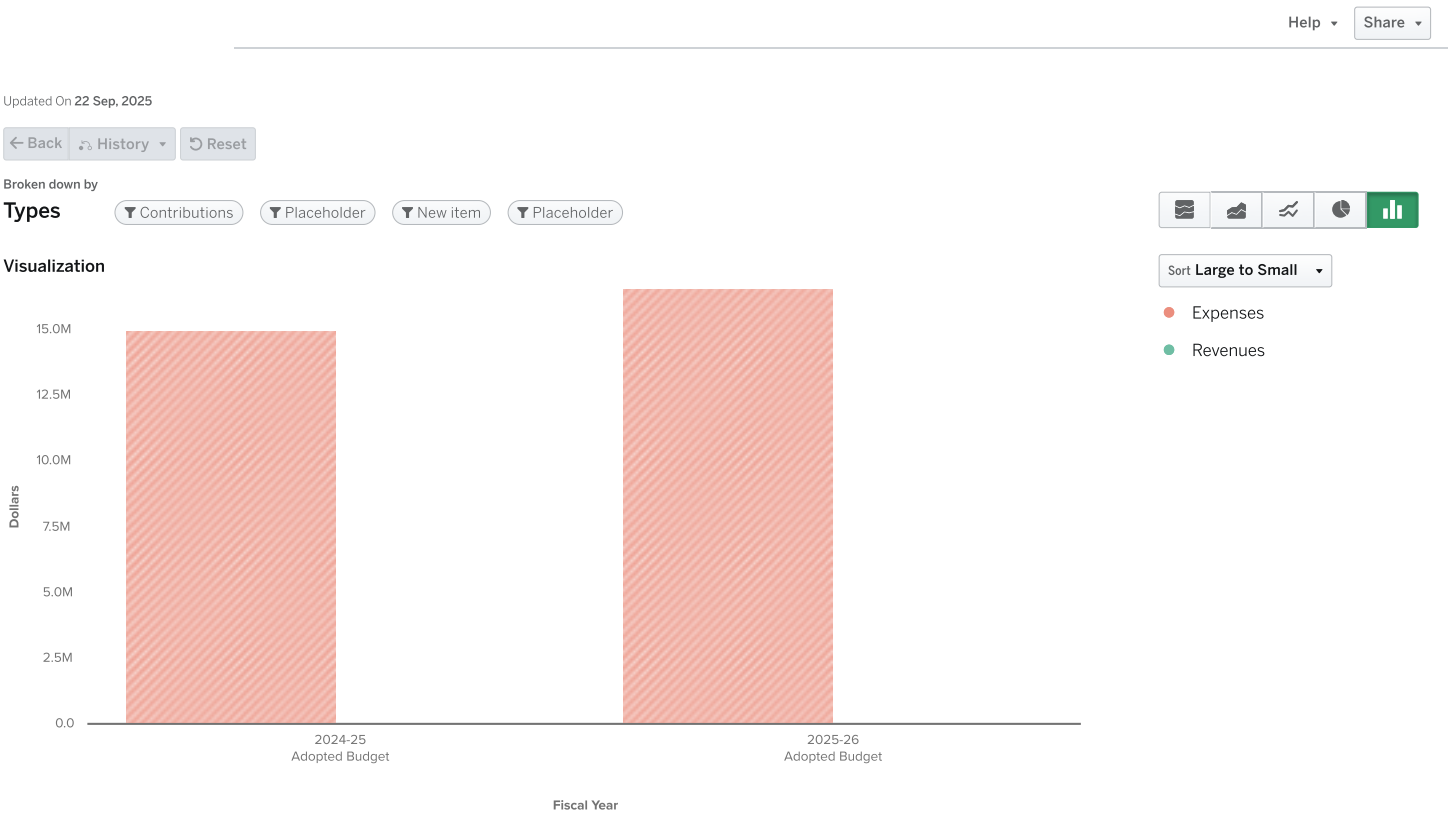
Fund: 0001 General
Budget Unit: 20031 - Contributions
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

The contributions account acts as a pass-through or holding account for Plumas County's contributions to select programs and districts.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43015 - INTEREST A&D	$108	$134	$135	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$108**	**$134**	**$135**	**$0**	**$0**
REVENUES TOTAL	**$108**	**$134**	**$135**	**$0**	**$0**
Expenses					
OTHER CHARGES					
531100 - CONTRIB CFP PYMNTS	$44,591	$55,739	$44,591	$44,591	$44,591
535520 - CONTRIB-CNTRL PRK&REC	$6,500	$6,500	$6,500	$6,500	$6,500
533120 - CONTRIB LAFCO	$49,464	$67,347	$50,021	$50,021	$50,021
533600 - CONTRIB MEDICAL SVC	$27,964	$27,964	$55,928	$27,964	$27,964
534360 - CONTRIB TO SENIOR TRANS	–	$48,513	–	$234,789	$234,789
534950 - CONTRIB TRIAL COURTS	$154,384	$154,384	$154,384	$154,384	$154,384
OTHER CHARGES TOTAL	**$282,903**	**$360,447**	**$311,424**	**$518,249**	**$518,249**
SERVICES & SUPPLIES					
525000 - OVERHEAD	–	–	–	$3,319	$3,319
SERVICES & SUPPLIES TOTAL	**–**	**–**	**–**	**$3,319**	**$3,319**
TRANSFERS					
583500 - CONTRIB TRANS AIR POLL CN	$22,000	$11,000	$10,820	$11,150	$11,150
584980 - CONTRIB TRANS BEH HLTH	–	–	$7,672	$7,672	$7,672
583180 - CONTRIB TRANS DEBT SVC	–	$966,197	$2,283,125	$1,776,532	$1,776,532
585150 - CONTRIB TRANS DIST ATTRNY	$1,864,591	$1,885,774	$2,127,829	$2,343,234	$2,343,234
583524 - CONTRIB TRANS FLOOD CNTRL	–	–	–	$15,600	$15,600
585161 - CONTRIB TRANS JAIL	$2,751,456	$3,295,799	$3,148,334	$4,055,055	$4,055,055
585010 - CONTRIB TRANS PUB HLTH	$66,296	$66,295	$66,295	$66,295	$66,295
585370 - CONTRIB TRANS SENIOR NUTR	–	$234,120	$421,141	$1,300,169	$1,300,169
585160 - CONTRIB TRANS SHERIFF	$4,479,471	$5,141,460	$6,443,580	$6,446,325	$6,446,325
58000 - TRANSFER-OUT	–	–	–	$3,157	$3,157
TRANSFERS TOTAL	**$9,183,814**	**$11,600,645**	**$14,508,795**	**$16,025,189**	**$16,025,189**
EXPENSES TOTAL	**$9,466,717**	**$11,961,092**	**$14,820,219**	**$16,546,757**	**$16,546,757**
Surplus (Deficit)	-$9,466,609	-$11,960,957	-$14,820,084	-$16,546,757	-$16,546,757

COUNTY ADMINISTRATIVE OFFICER

Fund: 0001 General
Budget Unit: 20030 - County Administrative Officer
Function: 01 - General Government
Activity: 10 - Legislative & Admin

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
County Administrative Officer	1	1	1	1	1
Grant Manager	0	1	1	1	1
Health Education Coordinator II	0	0	0	1	0
FULL-TIME EQUIVALENT POSITIONS	**1**	**2**	**2**	**3**	**2**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
Revenues	–	–	$504,529	$0	$0
OTHER REVENUE					
46060 - OTHER-MISCELLANEOUS	$49,312	$378,688	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	–	–	–	$35,000	$35,000
OTHER REVENUE TOTAL	**$49,312**	**$378,688**	**–**	**$35,000**	**$35,000**
STATE & FEDERAL AID					
44034 - STATE-OHV TRAIL GRANT	–	–	$242,721	$670,000	$670,000
STATE & FEDERAL AID TOTAL	**–**	**–**	**$242,721**	**$670,000**	**$670,000**
TRANSFERS					
48000 - TRANSFER-IN	–	$310,000	–	$0	$0
48021 - TRF IN - ARPA FUNDS	$706,000	–	–	$0	$0
48005 - TRANSFER-IN5	–	–	$13,287	$0	$0
TRANSFERS TOTAL	**$706,000**	**$310,000**	**$13,287**	**$0**	**$0**
REVENUES TOTAL	**$755,312**	**$688,688**	**$760,538**	**$705,000**	**$705,000**
Expenses					
Expenses	–	–	$477,614	$0	$0
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$600	$960	$960	$0	$0
51110 - COMPENSATION INSURANCE	$1,248	$1,116	$1,936	$2,631	$2,631
51100 - FICA/MEDICARE OASDI	$12,963	$18,999	$19,770	$21,426	$19,757
51090 - GROUP INSURANCE	$10,629	$18,611	$31,658	$55,882	$55,882
51150 - LIFE INSURANCE	$418	$669	$669	$702	$702
51081 - OPEB LIABILITY	$4,757	$4,830	$6,963	$8,057	$8,057
51020 - OTHER WAGES	$6,713	–	–	$21,883	$21,883
51000 - REGULAR WAGES	$163,998	$249,766	$258,738	$283,358	$261,543
51080 - RETIREMENT	$14,556	$63,102	$69,798	$76,556	$76,556
51070 - UNEMPLOYMENT INSURANCE	$122	$325	$1,308	$1,392	$1,392
SALARIES & BENEFITS TOTAL	**$216,002**	**$358,378**	**$391,799**	**$471,887**	**$448,403**
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	–	–	$762	$3,015	$3,015
521750 - FITNESS & WELNESS	–	$1,500	–	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	$922	$1,405	$62,990	$8,120	$8,120
521811 - MARKETING	–	–	$311	$2,500	$2,500
521600 - MEMBERSHIPS/ANNUAL DUES	$2,313	$896	–	$2,500	$2,500
521800 - OFFICE EXPENSE	$3,656	$2,310	$4,172	$5,000	$5,000
521334 - OHV TRAIL GRANT	–	–	$350,216	$0	$670,000
520220 - PAPER/PAPER SUPPLIES	–	–	$463	$500	$500
520201 - PHONE - LAND LINE (S)	$471	$169	–	$500	$500
520210 - POSTAGE/SHIP, MAIL COST	–	–	$102	$100	$100
520233 - PRINTING SVC/CHRGS	–	–	$132	$500	$500
521900 - PROFESSIONAL SVC	$399,359	$1,173,690	$204,286	$60,000	$60,000
524400 - SPECIAL DEPARTMENT EXPENSE	$12,639	$9,104	$54	$14,000	$14,000
527000 - TRAINING	–	$550	–	$1,500	$1,500
527400 - TRAVEL- IN COUNTY	$111	$195	$124	$3,000	$3,000
527500 - TRAVEL- OUT OF COUNTY	$6,387	$8,603	$11,100	$10,000	$10,000
SERVICES & SUPPLIES TOTAL	**$425,858**	**$1,198,423**	**$634,712**	**$111,235**	**$781,235**
TRANSFERS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
58000 - TRANSFER-OUT	–	–	$196,868	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$196,868**	**$0**	**$0**
EXPENSES TOTAL	**$641,860**	**$1,556,801**	**$1,700,993**	**$583,122**	**$1,229,638**
Surplus (Deficit)	$113,452	-$868,113	-$940,455	$121,878	-$524,638

GENERAL SERVICES

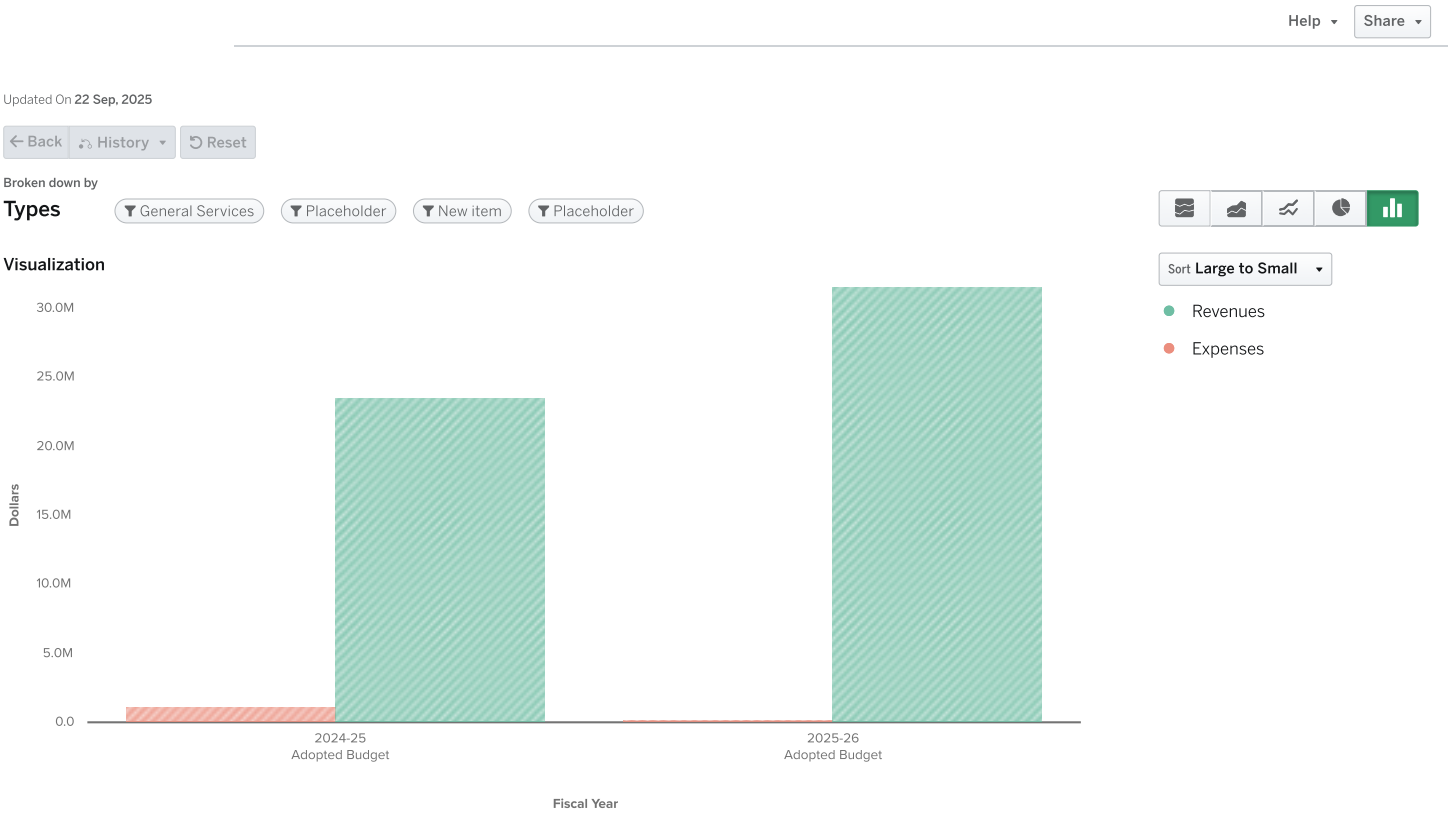
Fund: 0001 General
Budget Unit: 20020 - General Services
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

General Services is home to non-department specific activities and programs. This includes tax revenues, lease payments, and other general county revenues as well as programs such as litigation, county-wide projects, and other activities that are for the benefit of the County as a whole.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45428 - COST PLAN REIM.	$1,854,938	$2,211,956	–	$7,070,820	$7,070,820
45040 - LEASE PAYMENT	$22,836	$21,538	$24,168	$20,000	$20,000
45290 - OTHER-C. S. RECOUP 2 1/2%	$13,436	$11,392	$1,304	$12,000	$12,000
CHARGES FOR SERVICES TOTAL	**$1,891,210**	**$2,244,886**	**$25,472**	**$7,102,820**	**$7,102,820**
LICENSES & PERMITS					
41050 - FRANCHISES	$104,697	$113,787	$128,818	$115,000	$115,000
LICENSES & PERMITS TOTAL	**$104,697**	**$113,787**	**$128,818**	**$115,000**	**$115,000**
OTHER REVENUE					
46257 - 4850 REIMBURSEMENT	$65,039	$199,490	$10,000	$5,000	$5,000
46016 - CREDIT CARD/OTHER REBATE	$6,715	$6,983	$8,594	$3,000	$3,000
46251 - REIMBURSEMENTS/REFUNDS	$10,000	–	–	$0	$0
46055 - UNCLAIMED FUNDS	–	$828	–	$0	$0
OTHER REVENUE TOTAL	**$81,754**	**$207,302**	**$18,594**	**$8,000**	**$8,000**
STATE & FEDERAL AID					
44231 - CFP--COURTS REIMB	$10,307	$10,307	$3,436	$10,000	$10,000
44440 - FEDERAL-IN LIEU TAXES	$819,645	$733,808	$764,965	$750,000	$750,000
44230 - STATE-HOMEOWNERS PROP.TAX	$60,996	$59,773	$58,094	$60,000	$60,000
44010 - STATE - SB90 MANDATES	$10,786	$94,182	$22,781	$0	$0
44044 - STATE-VEH LIC FEES	$16,955	$20,450	$26,141	$20,000	$20,000
STATE & FEDERAL AID TOTAL	**$918,689**	**$918,520**	**$875,417**	**$840,000**	**$840,000**
TAX REVENUE					
40080 - AIRCRAFT TAX	$16,202	$16,457	$31,150	$15,000	$15,000
40170 - CDC PILT	$26,246	$7,153	$7,360	$7,000	$7,000
40010 - CURRENT SECURED TAXES	$10,910,023	$11,384,680	$12,350,297	$11,700,000	$11,700,000
40020 - CURRENT UNSECURED TAXES	$267,669	$323,668	$287,651	$260,000	$260,000
40090 - HOTEL TAX	$2,096,417	$2,383,988	$2,379,444	$2,000,000	$2,000,000
40050 - PENALTIES	$314,832	$319,769	$277,778	$225,000	$225,000
40040 - PRIOR UNSECURED TAXES	$5,935	$4,576	$10,347	$4,000	$4,000
40130 - SUPPLEMENTAL TAXES	$218,662	$204,237	$176,227	$150,000	$150,000
40051 - TEETER PENALTIES	-$104	–	–	$0	$0
40070 - TIMBER YIELD TAX	$168,025	$113,743	$130,045	$120,000	$120,000
40060 - USE TAX	$3,122,526	$3,317,314	$3,360,790	$3,100,000	$3,100,000
40064 - VLF SWAP IN-LIEU	$2,854,993	$3,043,182	$3,463,018	$3,400,000	$3,400,000
TAX REVENUE TOTAL	**$20,001,427**	**$21,118,768**	**$22,474,107**	**$20,981,000**	**$20,981,000**
TRANSFERS					
48000 - TRANSFER-IN	$779,813	–	–	$1,300,000	$1,300,000
TRANSFERS TOTAL	**$779,813**	**–**	**–**	**$1,300,000**	**$1,300,000**
USE OF MONEY & PROPERTY					
43015 - INTEREST A&D	$16,809	$21,363	$13,626	$14,000	$14,000
43018 - INTEREST - DA	$27,471	$64,636	$58,695	$62,400	$62,400
43011 - INTEREST HEALTH	-$2,298	$4,217	$38,945	$500	$500
43000 - INTEREST INCOME LEASE	–	-$792	–	$0	$0
43010 - INTEREST-INVESTED FUNDS	$646,070	$860,097	$902,527	$900,000	$900,000
43019 - INTEREST -SEN NUTRI	-$11,946	-$26,636	-$24,613	$970	$970
43014 - INTEREST - SEN TRANS	-$695	-$5,169	-$6,494	$260	$260
43017 - INTEREST -SHERIFF	$92,665	$90,116	$130,227	$108,500	$108,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
43012 - INTEREST SOCIAL SERVICES	-$288,430	$103,941	$77,148	$60,000	$60,000
43026 - RENTS & CONC.-COURTHOUSE	$3,635	$3,300	$600	$5,000	$5,000
43998 - UNREALZED GAINS/LOSSES	$155,596	$183,973	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$638,876**	**$1,299,047**	**$1,190,661**	**$1,151,630**	**$1,151,630**
REVENUES TOTAL	**$24,416,467**	**$25,902,309**	**$24,713,069**	**$31,498,450**	**$31,498,450**
Expenses					
SALARIES & BENEFITS					
51090 - GROUP INSURANCE	$2,225	$3,110	$2,423	$0	$0
SALARIES & BENEFITS TOTAL	**$2,225**	**$3,110**	**$2,423**	**$0**	**$0**
SERVICES & SUPPLIES					
521901 - LITIGATION	$63,896	$330,371	$235,912	$200,000	$200,000
521811 - MARKETING	$4,752	$2,582	$1,500	$9,000	$9,000
521900 - PROFESSIONAL SVC	$656,545	$496,290	$390,148	$0	$0
522600 - PROPERTY INSURANCE	$180,048	$508,182	$686,932	$0	$0
524400 - SPECIAL DEPARTMENT EXPENSE	–	$16,025	$28,087	$0	$0
SERVICES & SUPPLIES TOTAL	**$905,241**	**$1,353,450**	**$1,342,579**	**$209,000**	**$209,000**
EXPENSES TOTAL	**$907,466**	**$1,356,560**	**$1,345,003**	**$209,000**	**$209,000**
Surplus (Deficit)	$23,509,001	$24,545,750	$23,368,067	$31,289,450	$31,289,450

LOCAL ASSISTANCE & TRIBAL CONSISTENCY FUND

Fund: 0026 Local Assistance & Tribal Consistency Fund
Budget Unit: 80026 - Local Assistance & Tribal Consistency Fund
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DESCRIPTION

The American Rescue Plan appropriated $2 billion to Treasury across fiscal years 2022 and 2023 to provide payments to eligible revenue sharing counties and eligible Tribal governments for use on any governmental purpose except for a lobbying activity. This program is called the Local Assistance and Tribal Consistency Fund (LATCF). Plumas County received two LATCF Allocations of $3,770,368.18 from the US Treasury in 2023 for a total of $7,540,736.36. These funds are expected to be fully allocated by December 31, 2026, however there is flexibility as well as no current sunset date. December 31, 2028 is the target for spending funds (not a hard deadline at this time).

For FY 26, the LATCF program will pivot from the planned offset of the rising costs of health insurance. Currently, no additional expenditures are planned other than an office remodel for functionality in the Building Department approved in FY 23. In the past, these funds have been used for fiscal assistance through CliftonLarsonAllen and Tyler Munis trainings, the Beckwourth Pump Project, and other office improvements including the Human Resources office relocation and unexpected plumbing repairs in the Courthouse.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

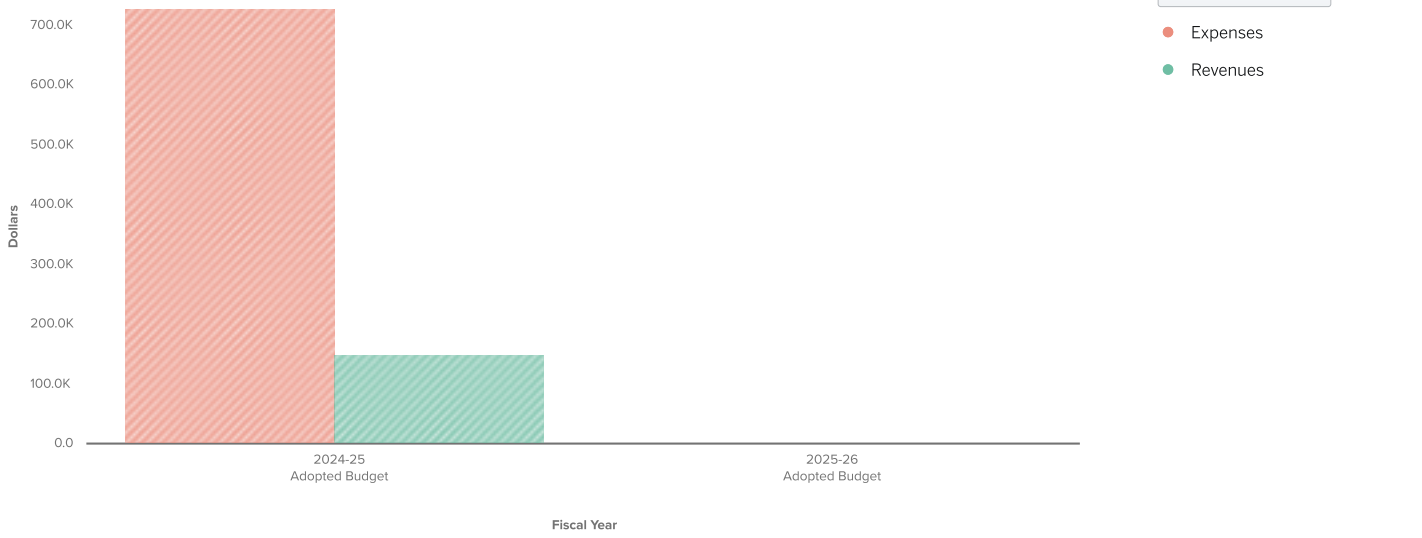
Back History Reset

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Types

Local Assistance & Tribal Consi... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44415 - FEDERAL - OTHER	$3,762,368	$3,756,468	–	$0	$0
STATE & FEDERAL AID TOTAL	**$3,762,368**	**$3,756,468**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$53,665	$245,990	$194,824	$0	$0
43998 - UNREALZED GAINS/LOSSES	–	$27,012	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$53,665**	**$273,002**	**$194,824**	**$0**	**$0**
REVENUES TOTAL	**$3,816,034**	**$4,029,471**	**$194,824**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
521700 - MISC EXPENSES	$49,312	$378,688	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$49,312**	**$378,688**	**–**	**$0**	**$0**
TRANSFERS					
58000 - TRANSFER-OUT	$350,616	$1,173,492	$1,057,510	$0	$0
TRANSFERS TOTAL	**$350,616**	**$1,173,492**	**$1,057,510**	**$0**	**$0**
EXPENSES TOTAL	**$399,928**	**$1,552,180**	**$1,057,510**	**$0**	**$0**
Surplus (Deficit)	$3,416,106	$2,477,290	-$862,686	$0	$0

COUNTY COUNSEL

DEPARTMENT NARRATIVE



Department Head: Joshua Brechtel
Title: 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.

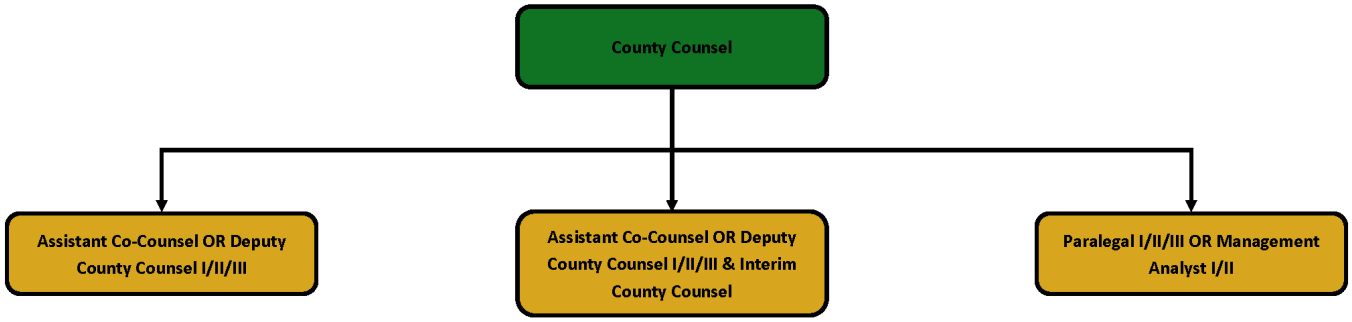
HIGHLIGHTS FROM THE PAST YEAR

During Fiscal Year 24-25, County Counsel's office faced additional challenges as the office was short a full-time attorney and the absence of a CAO and permanent human resources director meant additional duties and responsibilities. However, the office was able to meet the County's requirement for competent and effective legal services by completing 1142 requests for legal services in fiscal year 24/25 compared to only 915 requests in 23/24 when the office was fully-staffed.

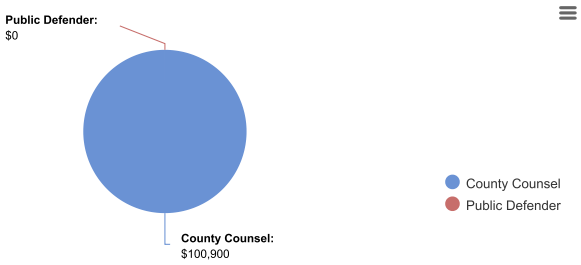
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
County Counsel	4	4	4	4	4
FULL-TIME EQUIVALENT POSITIONS	4	4	4	4	4

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

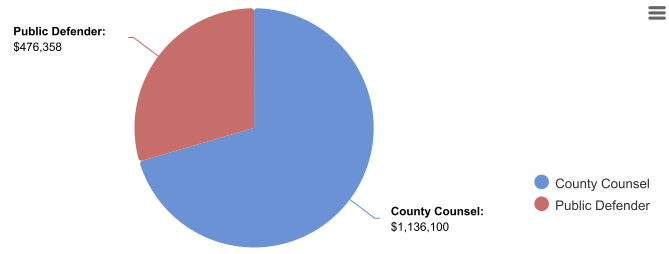


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

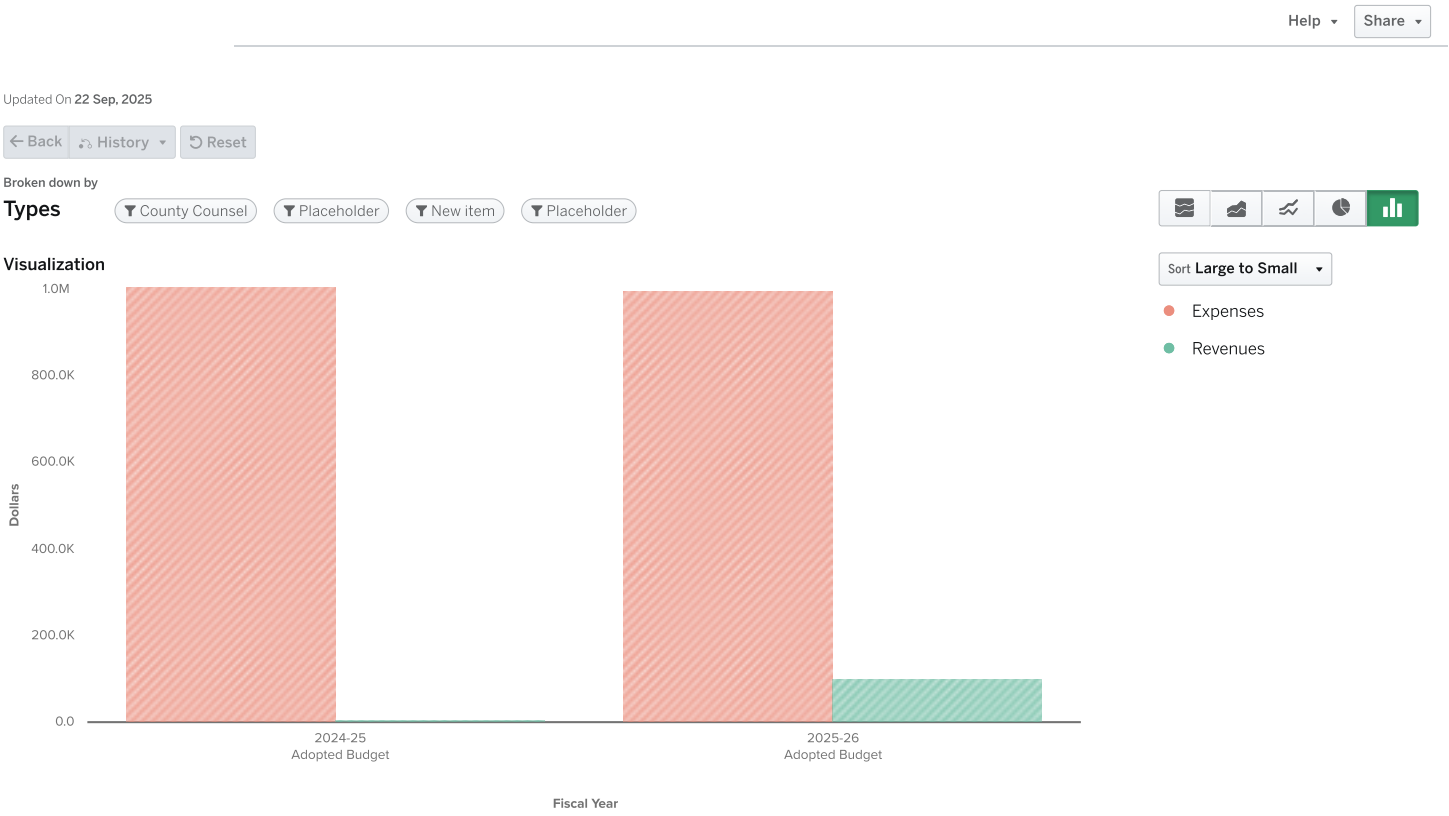
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45050 - LEGAL FEES - P.D. & OTHER	$3,536	$7,072	$26,036	$0	$0
45390 - SMALL CLAIMS FEES	$46	$206	$92	$100	$100
CHARGES FOR SERVICES TOTAL	**$3,582**	**$7,278**	**$26,128**	**$100**	**$100**
OTHER REVENUE					
46194 - Juvenile Dependency Fee	–	–	–	$100,800	$100,800
OTHER REVENUE TOTAL	**–**	**–**	**–**	**$100,800**	**$100,800**
TRANSFERS					
48000 - TRANSFER-IN	$100,800	$67,200	–	$0	$0
48005 - TRANSFER-IN5	–	–	$17,235	$0	$0
TRANSFERS TOTAL	**$100,800**	**$67,200**	**$17,235**	**$0**	**$0**
REVENUES TOTAL	**$104,382**	**$74,478**	**$43,363**	**$100,900**	**$100,900**
Expenses					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	–	$2,346	$2,981	$3,000	$3,000
540412 - SOFTWARE	–	–	–	$22,000	$22,000
FIXED ASSETS TOTAL	**–**	**$2,346**	**$2,981**	**$25,000**	**$25,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	$270	–	$0	$0
51110 - COMPENSATION INSURANCE	$6,259	$2,877	$5,236	$5,641	$5,641
51100 - FICA/MEDICARE OASDI	$32,767	$28,381	$27,854	$46,921	$39,635
51090 - GROUP INSURANCE	$60,989	$51,620	$80,745	$140,033	$112,027
51150 - LIFE INSURANCE	$726	$405	$388	$1,045	$876
51081 - OPEB LIABILITY	$9,513	$9,660	$9,283	$10,743	$10,743
51020 - OTHER WAGES	–	$15,743	$23,635	$83,000	$83,000
51060 - OVERTIME PAY	–	$179	-$59	$0	$0
51000 - REGULAR WAGES	$437,500	$357,071	$350,493	$613,341	$518,093
51080 - RETIREMENT	$37,056	$106,056	$108,496	$147,553	$139,416
51070 - UNEMPLOYMENT INSURANCE	$507	$446	$430	$431	$431

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SALARIES & BENEFITS TOTAL	**$585,317**	**$572,708**	**$606,501**	**$1,048,708**	**$909,862**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$6,420	$8,299	$6,980	$8,500	$8,500
520202 - CELL PHONE SERVICE	–	–	$1,136	$2,160	$2,160
525700 - CONFLICT COUNSEL	$6,083	$15,020	$14,925	$10,000	$10,000
525900 - CONSERVATOR COUNSEL	$13,800	$12,190	$24,000	$34,000	$34,000
526900 - CONTRACTS	$329,244	$330,430	$354,023	$380,000	$380,000
520230 - COPY CHARGES	–	$8	–	$100	$100
520250 - COPY MACHINE LEASE	$241	$1,465	$4,310	$5,000	$5,000
526500 - EVALUATIONS	$3,400	$10,600	$21,450	$10,000	$10,000
524461 - FAMILY SVC COUNSEL	$2,680	$4,050	$2,190	$5,000	$5,000
520204 - INTERNET SEARCH ENGINE	$7,485	$5,435	$3,680	$5,600	$5,600
526100 - INVESTIGATIONS	$378	$6,688	$3,491	$9,000	$9,000
525800 - JUVENILE COUNSEL	–	–	–	$4,000	$4,000
525119 - LIABILITY SELF-FUND INSURANCE	$4,077	$4,685	$5,841	$5,532	$5,532
524600 - LITIGATION COSTS	$45	–	–	$2,000	$2,000
521600 - MEMBERSHIPS/ANNUAL DUES	$5,497	$5,441	$5,273	$7,300	$7,300
521800 - OFFICE EXPENSE	$7,280	$8,930	$2,356	$4,000	$4,000
521801 - Office Water	–	–	$274	$600	$600
525000 - OVERHEAD	–	–	–	$4,358	$4,358
520201 - PHONE - LAND LINE (S)	$376	$64	–	$1,000	$1,000
520210 - POSTAGE/SHIP, MAIL COST	$131	$48	$51	$50	$50
520234 - PRINTER SUPPLIES	–	–	–	$50	$50
521900 - PROFESSIONAL SVC	$250	$8,841	$18,772	$25,000	$25,000
527040 - SMALL CLAIM ADVSR COSTS	–	–	–	$500	$500
527000 - TRAINING	–	$3,735	$5,425	$6,000	$6,000
527500 - TRAVEL- OUT OF COUNTY	$8,035	$7,213	$9,580	$9,000	$9,000
SERVICES & SUPPLIES TOTAL	**$395,421**	**$433,142**	**$483,757**	**$538,750**	**$538,750**
EXPENSES TOTAL	**$980,738**	**$1,008,196**	**$1,093,239**	**$1,612,458**	**$1,473,612**
Surplus (Deficit)	-$876,356	-$933,717	-$1,049,876	-$1,511,558	-$1,372,712

COUNTY COUNSEL

Fund: 0001 General
Budget Unit: 20080 - County Counsel
Function: 01 - General Government
Activity: 12 - Counsel

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Assistant Co-Counsel OR Deputy County Counsel I/II/III	2	2	2	2	2
County Counsel	1	1	1	0	1
Paralegal I/II/III OR Management Analyst I/II	1	1	1	1	1
Interim County Counsel	0	0	0	1	0

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	4	4	4	4	4

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45390 - SMALL CLAIMS FEES	$46	$206	$92	$100	$100
CHARGES FOR SERVICES TOTAL	**$46**	**$206**	**$92**	**$100**	**$100**
OTHER REVENUE					
46194 - Juvenile Dependency Fee	–	–	–	$100,800	$100,800
OTHER REVENUE TOTAL	**–**	**–**	**–**	**$100,800**	**$100,800**
TRANSFERS					
48000 - TRANSFER-IN	$100,800	$67,200	–	$0	$0
48005 - TRANSFER-IN5	–	–	$17,235	$0	$0
TRANSFERS TOTAL	**$100,800**	**$67,200**	**$17,235**	**$0**	**$0**
REVENUES TOTAL	**$100,846**	**$67,406**	**$17,327**	**$100,900**	**$100,900**
Expenses					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	–	$2,346	$2,981	$3,000	$3,000
540412 - SOFTWARE	–	–	–	$22,000	$22,000
FIXED ASSETS TOTAL	**–**	**$2,346**	**$2,981**	**$25,000**	**$25,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	$270	–	$0	$0
51110 - COMPENSATION INSURANCE	$6,259	$2,877	$5,236	$5,641	$5,641
51100 - FICA/MEDICARE OASDI	$32,767	$28,381	$27,854	$46,921	$39,635
51090 - GROUP INSURANCE	$60,989	$51,620	$80,745	$140,033	$112,027
51150 - LIFE INSURANCE	$726	$405	$388	$1,045	$876
51081 - OPEB LIABILITY	$9,513	$9,660	$9,283	$10,743	$10,743
51020 - OTHER WAGES	–	$15,743	$23,635	$83,000	$83,000
51060 - OVERTIME PAY	–	$179	-$59	$0	$0
51000 - REGULAR WAGES	$437,500	$357,071	$350,493	$613,341	$518,093
51080 - RETIREMENT	$37,056	$106,056	$108,496	$147,553	$139,416
51070 - UNEMPLOYMENT INSURANCE	$507	$446	$430	$431	$431
SALARIES & BENEFITS TOTAL	**$585,317**	**$572,708**	**$606,501**	**$1,048,708**	**$909,862**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$6,420	$8,299	$6,980	$8,500	$8,500
520202 - CELL PHONE SERVICE	–	–	$1,136	$2,160	$2,160
520230 - COPY CHARGES	–	$8	–	$100	$100
520250 - COPY MACHINE LEASE	$241	$1,465	$4,310	$5,000	$5,000
520204 - INTERNET SEARCH ENGINE	$7,485	$5,435	$3,680	$5,600	$5,600
525119 - LIABILITY SELF-FUND INSURANCE	$4,077	$4,685	$5,841	$5,532	$5,532
524600 - LITIGATION COSTS	$45	–	–	$2,000	$2,000
521600 - MEMBERSHIPS/ANNUAL DUES	$5,497	$5,441	$5,273	$7,300	$7,300
521800 - OFFICE EXPENSE	$7,280	$8,930	$2,356	$4,000	$4,000
521801 - Office Water	–	–	$274	$600	$600
520201 - PHONE - LAND LINE (S)	$376	$64	–	$1,000	$1,000
520210 - POSTAGE/SHIP, MAIL COST	$131	$48	$51	$50	$50
520234 - PRINTER SUPPLIES	–	–	–	$50	$50

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521900 - PROFESSIONAL SVC	–	$8,841	–	$5,000	$5,000
527040 - SMALL CLAIM ADVSR COSTS	–	–	–	$500	$500
527000 - TRAINING	–	$3,735	$5,425	$6,000	$6,000
527500 - TRAVEL- OUT OF COUNTY	$8,035	$7,213	$9,580	$9,000	$9,000
SERVICES & SUPPLIES TOTAL	**$39,585**	**$54,164**	**$44,905**	**$62,392**	**$62,392**
EXPENSES TOTAL	**$624,903**	**$629,217**	**$654,388**	**$1,136,100**	**$997,254**
Surplus (Deficit)	-$524,057	-$561,811	-$637,061	-$1,035,200	-$896,354

PUBLIC DEFENDER

Fund: 0001 General
Budget Unit: 20320- Public Defender
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION

In California, counties are primarily responsible for providing and paying for indigent defense. Indigent defense in Plumas County is provided by independent, private attorneys that contract with Plumas County to provide representation in a certain number of cases and/or over a certain amount of time. The County Counsel office oversees the budget and contracting with the public defender group. Currently, there are three public defenders representing the indigent defendants of Plumas County: Craig Osborne, Alyssa Thomas, and Anna M. Samardich Tyner.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

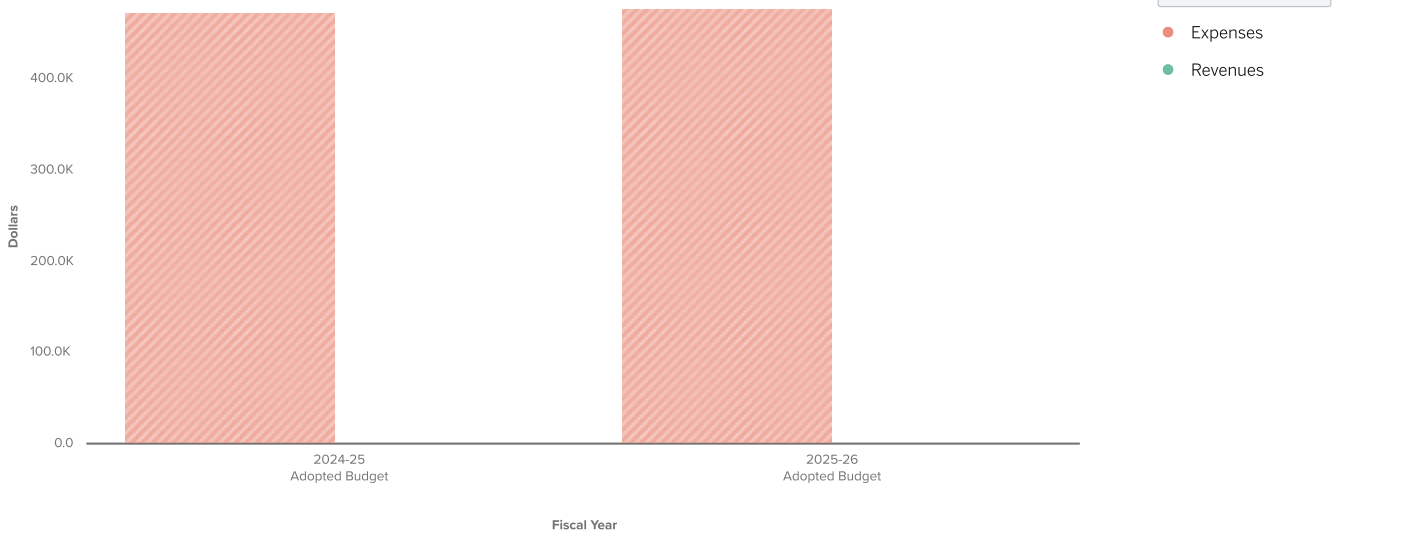
Back History Reset

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Types

Public Defender Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45050 - LEGAL FEES - P.D. & OTHER	$3,536	$7,072	$26,036	$0	$0
CHARGES FOR SERVICES TOTAL	**$3,536**	**$7,072**	**$26,036**	**$0**	**$0**
REVENUES TOTAL	**$3,536**	**$7,072**	**$26,036**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
525700 - CONFLICT COUNSEL	$6,083	$15,020	$14,925	$10,000	$10,000
525900 - CONSERVATOR COUNSEL	$13,800	$12,190	$24,000	$34,000	$34,000
526900 - CONTRACTS	$329,244	$330,430	$354,023	$380,000	$380,000
526500 - EVALUATIONS	$3,400	$10,600	$21,450	$10,000	$10,000
524461 - FAMILY SVC COUNSEL	$2,680	$4,050	$2,190	$5,000	$5,000
526100 - INVESTIGATIONS	$378	$6,688	$3,491	$9,000	$9,000
525800 - JUVENILE COUNSEL	–	–	–	$4,000	$4,000
525000 - OVERHEAD	–	–	–	$4,358	$4,358
521900 - PROFESSIONAL SVC	$250	–	$18,772	$20,000	$20,000
SERVICES & SUPPLIES TOTAL	**$355,835**	**$378,978**	**$438,852**	**$476,358**	**$476,358**
EXPENSES TOTAL	**$355,835**	**$378,978**	**$438,852**	**$476,358**	**$476,358**
Surplus (Deficit)	-$352,299	-$371,906	-$412,816	-$476,358	-$476,358

DISTRICT ATTORNEY

DEPARTMENT NARRATIVE & HIGHLIGHTS FROM THE PAST YEAR



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. California law provides

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 include two Assistant District Attorneys, three legal secretaries, a fiscal officer, two investigators, an Alternative Sentencing (ASP) Manager and two ASP case workers (currently vacant). 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 a consistency, fairness, grace and perseverance of which we are all rightly proud.

2024 Filing Statistics, Staffing and Legal Scrutiny
During the calendar year of 2024, the DA's office reviewed approximately 817 investigations, filing criminal charges in approximately 437 cases, not counting juvenile cases or probation violations. We continue to maintain one of the most experienced staffs in Plumas County, meeting all of our daily court and office obligations. For the 14th 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. In 2024, ASP became Plumas County's lead agency to assist the Superior Court in executing the Mandated Treatment Court as created by the overwhelming will of California residents with their passage of Proposition 36. We remain committed to the treatment of certain populations of criminal offenders and are grateful to California voters for providing this additional tool in requiring treatment to certain offenders.

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 1/1/2021 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. While the DA's office recognizes the 2024-25 school years was one of transition, we stand ready to continue and reinforce our partnership with Plumas County schools in the area of eliminating truancy.

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 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 when 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

Outside of the courtroom, we also continue to serve Plumas County. As part of the historic PG&E criminal settlement stemming from the Dixie Fire, we continue to work with our Monitor to hold PG&E to the terms of our agreement. This five-year supervision includes, for example, pushing back on PG&E's attempts to abandon or curtail effective but expensive EVM (Enhanced Vegetation Management) in favor of far cheaper EPSS (Enhanced Powerline Safety Settings).

We also represent the People of the State of California in parole hearings providing efforts to assist surviving relatives and make sure offenders serve an appropriate sentence.

Additionally, we attend unexpected and necessary appearances such as we did this past month when a Santa Cruz County Superior Court judge considered (and denied) ordering a sexually violent predator to be housed in Plumas County. We will continue to attend these

hearings to vehemently object to such an inappropriate and dangerous placement.

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 program; 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 2025-26

At the outset, the district attorney's office wishes to acknowledge the change in trajectory and positive momentum in Plumas County's government during 2025. We are noticing a level of calm, consistency and competence which is allowing us to better meet our obligations – the foremost of which is serving the citizens of Plumas County.

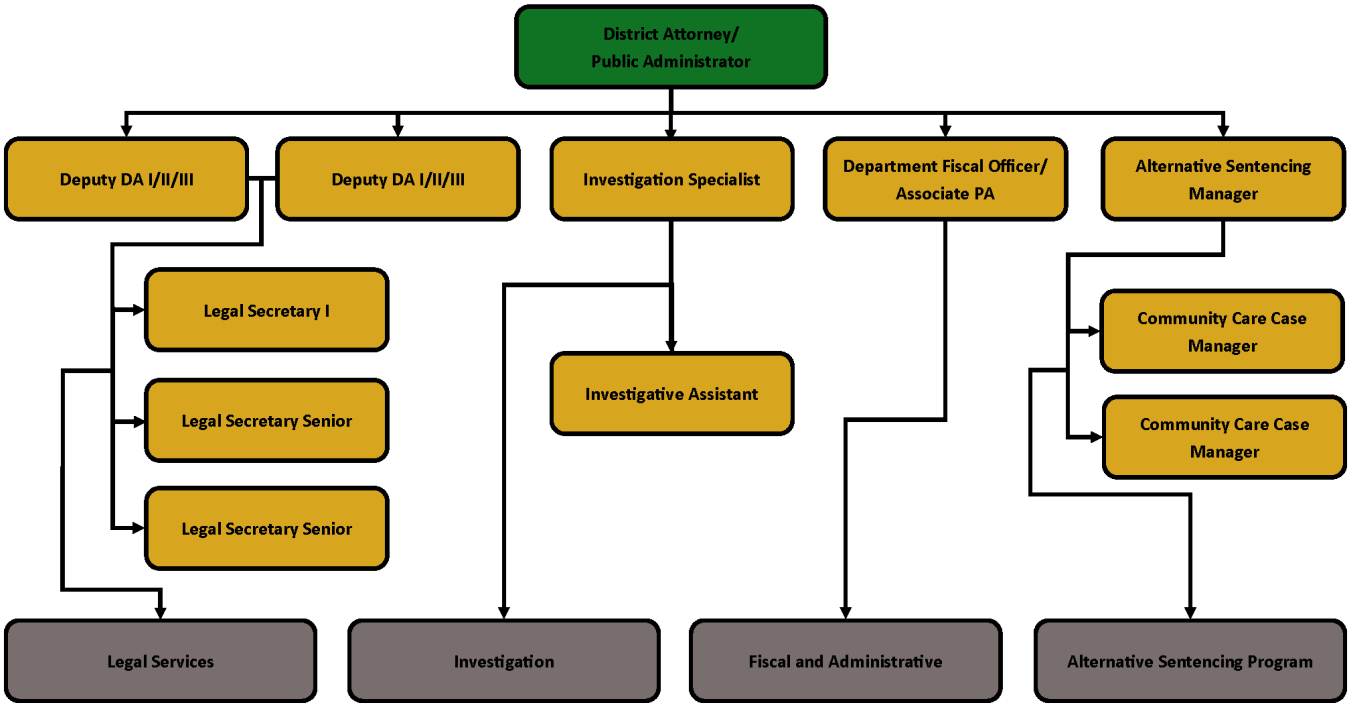
This newfound footing will certainly allow our office, and others within the county, to meet a variety of challenges in the coming year. Most prominent will be the transition in leadership personnel we will see in both Plumas County's law enforcement community as well as in the district attorney's office. Specifically, the DA's office will be losing its fiscal officer to a well-deserved retirement. Sheri Johns, the DA Fiscal Officer, has provided a level of dedicated excellence in her fiscal work and leadership since 2006. While she will be undeniably missed, she (and office staff) has worked tirelessly to make sure this transition is as seamless as possible. Secondarily, we are eager and excited to continue our implementation of Proposition 36. On November 5, 2024, some 68% of California voters approved Proposition 36 – the Homelessness, Drug Addiction and Theft Reduction Act. In Plumas County, with our partnership between the court, prosecution and defense bar, as well as our established and award-winning Alternative Sentencing Program, we were well positioned to implement this sea-change in criminal law. I remain excited to see Plumas County's growth in embracing and expanding the programming created by Proposition 36.

Respectfully submitted,
DAVID HOLLISTER
District Attorney

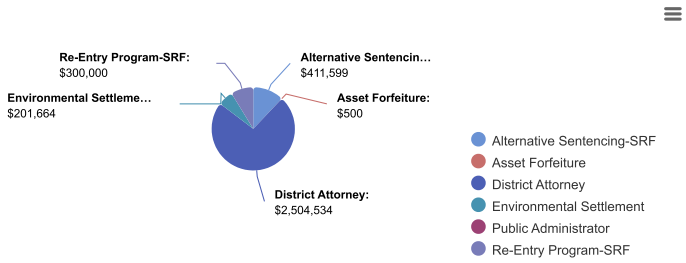
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Alternative Sentencing Program	3	3	3	3	3
District Attorney	8.6	8.6	8.8	8.8	8.8
Public Administrator	0.4	0.4	0.2	0.2	0.2
Re-Entry Program	0	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**12**	**13**	**13**	**13**	**13**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

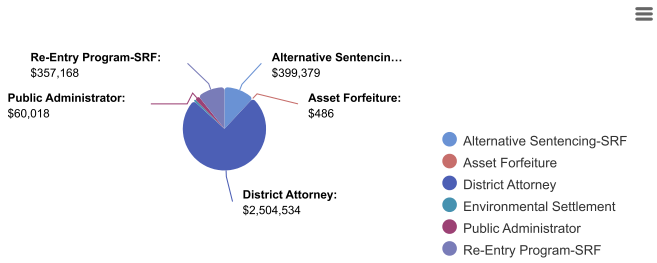


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45110 - ESTATE FEES	–	–	$10,197	$0	$0
45083 - GEN SVC CHARGES FOR SERVICES	$599	$263	$40	$300	$300
45420 - TESTING FEES - D.A.-DUI	$2,814	$3,119	$1,845	$2,000	$2,000
CHARGES FOR SERVICES TOTAL	**$3,412**	**$3,382**	**$12,082**	**$2,300**	**$2,300**
FINES & PENALTIES					
42014 - ASSETS FORFEITURE	–	–	$1,475	$500	$500
FINES & PENALTIES TOTAL	**–**	**–**	**$1,475**	**$500**	**$500**
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	$218	$935	$3,432	$0	$0
46611 - REVENUE FROM SETTLEMENTS	$208,799	$200,000	$200,000	$201,125	$201,125
OTHER REVENUE TOTAL	**$209,017**	**$200,935**	**$203,432**	**$201,125**	**$201,125**
STATE & FEDERAL AID					
44027 - STATE GRANT	–	–	$46,219	$300,000	$300,000
44290 - STATE-OTHER	–	–	$1,224,782	$0	$0
44393 - ST- SLESF & JUVNL JST	$8,637	$9,976	$10,406	$8,000	$8,000
44042 - ST VEH THEFT SEC 9250.14	$27,734	$27,935	$34,354	$26,000	$26,000
STATE & FEDERAL AID TOTAL	**$36,371**	**$37,911**	**$1,315,761**	**$334,000**	**$334,000**
TAX REVENUE					
40061 - SALES TAX 1/2% PUB SAFETY	$149,970	$119,646	$154,926	$125,000	$125,000
TAX REVENUE TOTAL	**$149,970**	**$119,646**	**$154,926**	**$125,000**	**$125,000**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$1,864,591	$1,885,774	$2,127,829	$2,343,234	$2,343,234
48000 - TRANSFER-IN	–	–	–	$539	$539
48001 - TRANSFER-IN1	–	–	$11,404	$21,969	$21,969
48079 - TRN-CCPIF AB109	–	–	$134,807	$389,630	$389,630
48005 - TRANSFER-IN5	–	–	$38,620	$0	$0
TRANSFERS TOTAL	**$1,864,591**	**$1,885,774**	**$2,312,659**	**$2,755,372**	**$2,755,372**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$4,771	$13,748	$18,189	$0	$0
43998 - UNREALZED GAINS/LOSSES	$374	$2,023	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$5,146**	**$15,772**	**$18,189**	**$0**	**$0**
REVENUES TOTAL	**$2,268,507**	**$2,263,419**	**$4,018,524**	**$3,418,297**	**$3,418,297**
Expenses					
FIXED ASSETS					
540412 - SOFTWARE	–	$4,033	–	$0	$0
541501 - VEHICLE 4X4	–	–	–	$60,000	$60,000
FIXED ASSETS TOTAL	**–**	**$4,033**	**–**	**$60,000**	**$60,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$3,480	$4,430	$4,940	$6,360	$6,360
51110 - COMPENSATION INSURANCE	$8,067	$7,796	$10,260	$13,619	$13,619
51100 - FICA/MEDICARE OASDI	$48,640	$63,367	$68,045	$86,150	$86,150
51090 - GROUP INSURANCE	$70,550	$74,499	$122,913	$255,742	$255,742
51150 - LIFE INSURANCE	$334	$334	$334	$370	$370
51081 - OPEB LIABILITY	$23,782	$24,149	$30,173	$34,912	$34,912
51020 - OTHER WAGES	$2,879	$645	$4,564	$14,000	$14,000
51060 - OVERTIME PAY	$17,503	$31,170	$32,587	$47,000	$47,000
51000 - REGULAR WAGES	$643,114	$819,658	$894,185	$1,174,603	$1,174,603

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51080 - RETIREMENT	$654,376	$797,162	$859,873	$916,203	$916,203
51070 - UNEMPLOYMENT INSURANCE	$2,564	$1,880	$624	$844	$844
SALARIES & BENEFITS TOTAL	**$1,475,288**	**$1,825,091**	**$2,028,499**	**$2,549,803**	**$2,549,803**
SERVICES & SUPPLIES					
521922 - ASST FORFEIT. SVC FNDING	–	–	$134	$500	$500
520250 - COPY MACHINE LEASE	$2,703	$2,679	$3,177	$14,400	$14,400
521908 - COURT REPORTER SVC	$48	–	$32	$1,000	$1,000
521930 - DUI PROFESSIONAL SVC	$4,130	$3,640	$3,266	$6,000	$6,000
527802 - ELECTRIC CHARGES	–	–	$938	$3,000	$3,000
521102 - FUEL - VEHICLE	$2,610	$2,218	$1,786	$3,800	$3,800
527750 - IN CNTY HOSTING	–	–	–	$150	$150
520204 - INTERNET SEARCH ENGINE	$12,075	$12,320	$46,618	$54,368	$54,368
525119 - LIABILITY SELF-FUND INSURANCE	$5,965	$6,816	$8,417	$10,846	$10,846
521980 - MEDICAL SERVICE - PROF SV	$1,253	$800	$200	$3,000	$3,000
521600 - MEMBERSHIPS/ANNUAL DUES	$6,397	$5,894	$6,123	$8,000	$8,000
521800 - OFFICE EXPENSE	$7,564	$8,093	$4,208	$20,200	$20,200
521230 - OFFICE FURNITURE/EQUIP	$3,764	$4,040	$12,173	$15,000	$15,000
521801 - Office Water	–	$464	$941	$1,200	$1,200
525000 - OVERHEAD	–	–	–	$202,573	$202,573
520201 - PHONE - LAND LINE (S)	$2,746	$2,786	$3,947	$5,650	$5,650
520210 - POSTAGE/SHIP, MAIL COST	$313	$142	$146	$400	$400
527410 - CLIENT SERVICE EXP	–	–	$846	$17,000	$17,000
521900 - PROFESSIONAL SVC	$9,178	$15,517	$8,002	$75,000	$75,000
527803 - PROPANE/OTHR HEATING FUEL	–	–	$1,696	$2,000	$2,000
523670 - REF MANUAL/LAW,CODE BOOKS	$3,422	$3,693	$4,001	$5,150	$5,150
524000 - RENT - OFFICE/SPACE	–	–	$80	$960	$960
524200 - RENTS/LEASES STRUCTURES	–	–	$5,875	$16,800	$16,800
524400 - SPECIAL DEPARTMENT EXPENSE	$2,500	$493	$2,500	$2,500	$2,500
524207 - STORAGE SPACE RENT	–	–	$480	$7,000	$7,000
527500 - TRAVEL- OUT OF COUNTY	$3,514	$12,879	$18,020	$38,500	$38,500
520902 - VEHICLE MAINTENANCE	$2,275	$1,480	$1,148	$3,500	$3,500
521000 - WITNESS FEES/COSTS	–	$1,861	$170	$2,500	$2,500
SERVICES & SUPPLIES TOTAL	**$70,457**	**$85,817**	**$134,925**	**$520,997**	**$520,997**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	–	$195,000	$195,000
58001 - TRANSFER-OUT1	–	–	$2,633	$20,867	$15,867
TRANSFERS TOTAL	**–**	**–**	**$2,633**	**$215,867**	**$210,867**
EXPENSES TOTAL	**$1,545,745**	**$1,914,941**	**$2,166,057**	**$3,346,667**	**$3,341,667**
Surplus (Deficit)	$722,761	$348,478	$1,852,467	$71,630	$76,630

ALTERNATIVE SENTENCING-SRF

Fund: 0309 DA Alt Sentencing
Budget Unit: 70309 - DA Alternative Sentencing-SRF
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION

The Plumas County Alternative Sentencing Program (ASP) Office exists to assist justice involved individuals in the journey of becoming clean and sober, curb drug-related crime, reduce impaired driving, and reunite broken families.
The Alternative Sentencing Program Office is located within the District Attorney's Office and is the group in the County that 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. 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. Alternative Sentencing also operates and oversees the Day Reporting Center connected to the Plumas County Correctional Facility.
ASP Award: Statewide county organization recognizes the Plumas Alternative Sentencing Program - Plumas News
Drug Court Success : Drug Court successes - here are some of their stories - Plumas News



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

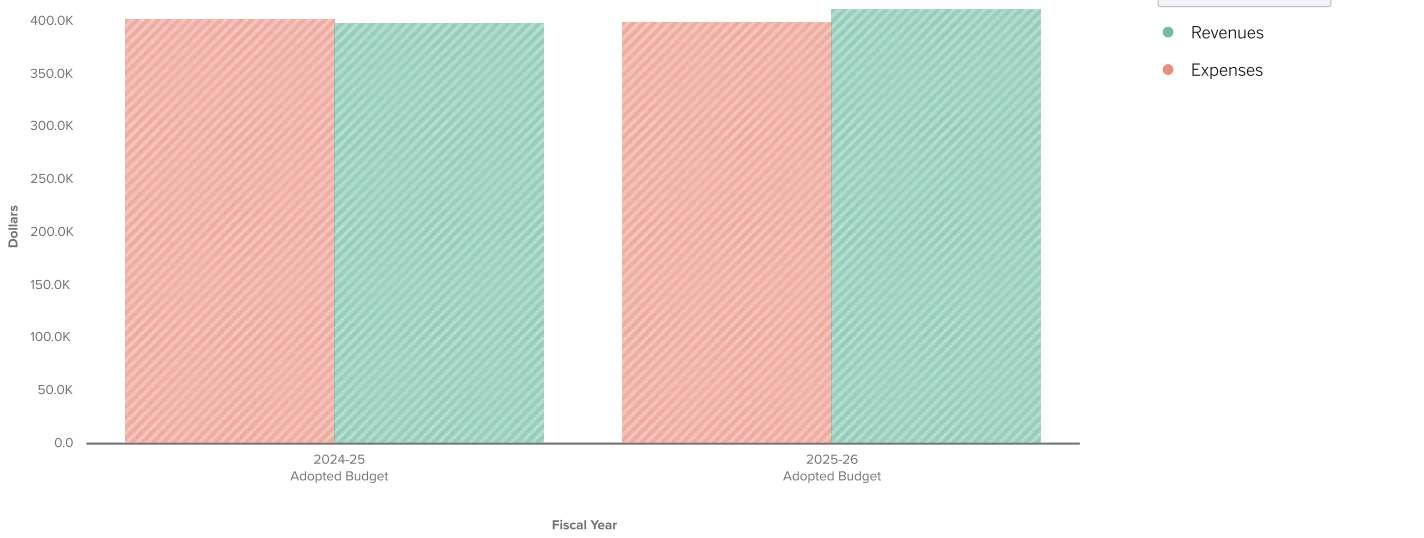
Back History Reset

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Types

Alternative Sentencing-SRF Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Community Care Case Manager	2	2	2	2	2
Alternative Sentencing Coordinator	1	0	0	0	0
Alternative Sentencing Manager	0	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**3**	**3**	**3**	**3**	**3**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44290 - STATE-OTHER	–	–	$24,782	$0	$0
STATE & FEDERAL AID TOTAL	**–**	**–**	**$24,782**	**$0**	**$0**
TRANSFERS					
48001 - TRANSFER-IN1	–	–	$11,404	$21,969	$21,969
48079 - TRN-CCPIF AB109	–	–	$134,807	$389,630	$389,630
TRANSFERS TOTAL	**–**	**–**	**$146,210**	**$411,599**	**$411,599**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	–	$35	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**–**	**$35**	**$0**	**$0**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
REVENUES TOTAL	–	–	**$171,027**	**$411,599**	**$411,599**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	–	$260	$1,800	$1,800
51110 - COMPENSATION INSURANCE	–	–	–	$2,588	$2,588
51100 - FICA/MEDICARE OASDI	–	–	$2,630	$14,088	$14,088
51090 - GROUP INSURANCE	–	–	$1,200	$71,798	$71,798
51081 - OPEB LIABILITY	–	–	$6,963	$8,057	$8,057
51060 - OVERTIME PAY	–	–	$1,123	$0	$0
51000 - REGULAR WAGES	–	–	$32,352	$183,473	$183,473
51080 - RETIREMENT	–	–	$30,062	$43,709	$43,709
51070 - UNEMPLOYMENT INSURANCE	–	–	–	$168	$168
SALARIES & BENEFITS TOTAL	–	–	**$74,590**	**$325,681**	**$325,681**
SERVICES & SUPPLIES					
527802 - ELECTRIC CHARGES	–	–	$938	$3,000	$3,000
521102 - FUEL - VEHICLE	–	–	–	$300	$300
520204 - INTERNET SEARCH ENGINE	–	–	$9,520	$11,368	$11,368
525119 - LIABILITY SELF-FUND INSURANCE	–	–	–	$2,153	$2,153
521800 - OFFICE EXPENSE	–	–	$6	$2,000	$2,000
521230 - OFFICE FURNITURE/EQUIP	–	–	$0	$2,000	$2,000
520201 - PHONE - LAND LINE (S)	–	–	$130	$250	$250
527410 - CLIENT SERVICE EXP	–	–	$846	$17,000	$17,000
527803 - PROPANE/OTHR HEATING FUEL	–	–	$1,696	$2,000	$2,000
524000 - RENT - OFFICE/SPACE	–	–	$80	$960	$960
524200 - RENTS/LEASES STRUCTURES	–	–	$5,875	$16,800	$16,800
524207 - STORAGE SPACE RENT	–	–	$480	$0	$0
527500 - TRAVEL- OUT OF COUNTY	–	–	$5,371	$10,000	$10,000
SERVICES & SUPPLIES TOTAL	–	–	**$24,943**	**$67,831**	**$67,831**
TRANSFERS					
58001 - TRANSFER-OUT1	–	–	$133	$5,867	$5,867
TRANSFERS TOTAL	–	–	**$133**	**$5,867**	**$5,867**
EXPENSES TOTAL	–	–	**$99,666**	**$399,379**	**$399,379**
Surplus (Deficit)	$0	$0	$71,362	$12,220	$12,220

ASSET FORFEITURE

Fund: 00D1 Asset Forfeiture
Budget Unit: 70311 - DA-Asset Forfeiture
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION

The Asset Forfeiture fund is a restricted revenue fund comprised of proceeds from forfeiture actions initiated by the Office of the District Attorney. Use of these funds is specifically limited by statute.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

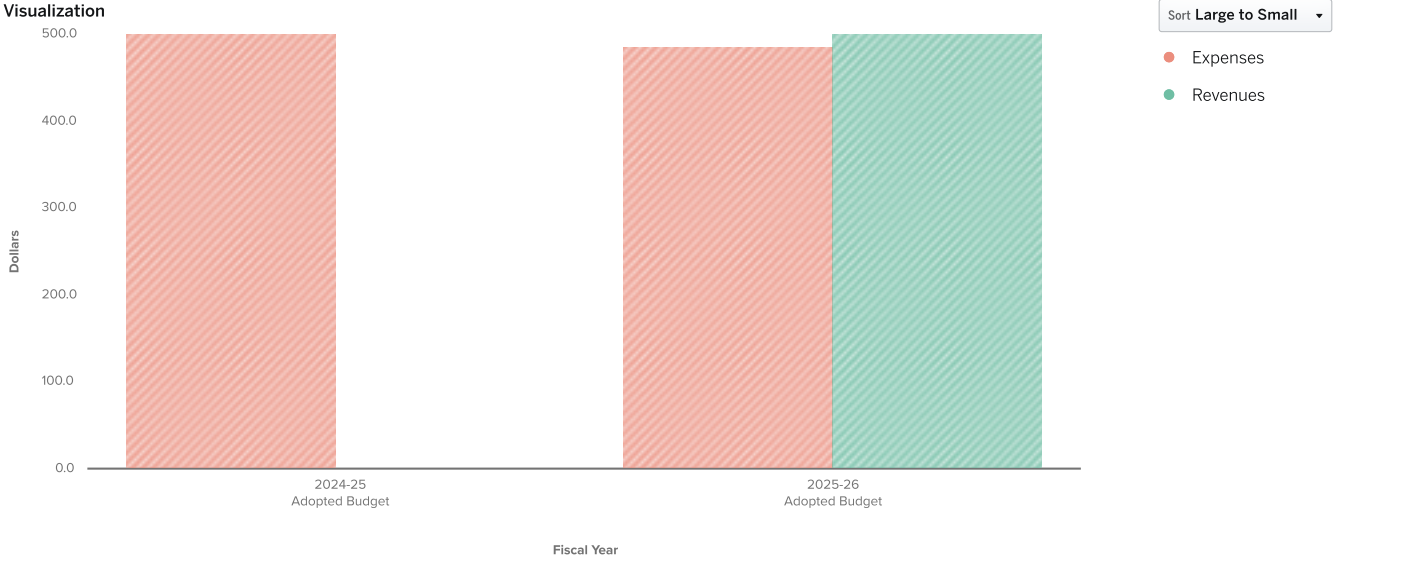
Back History Reset

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Types

Asset Forfeiture Placeholder New item Placeholder

Visualization



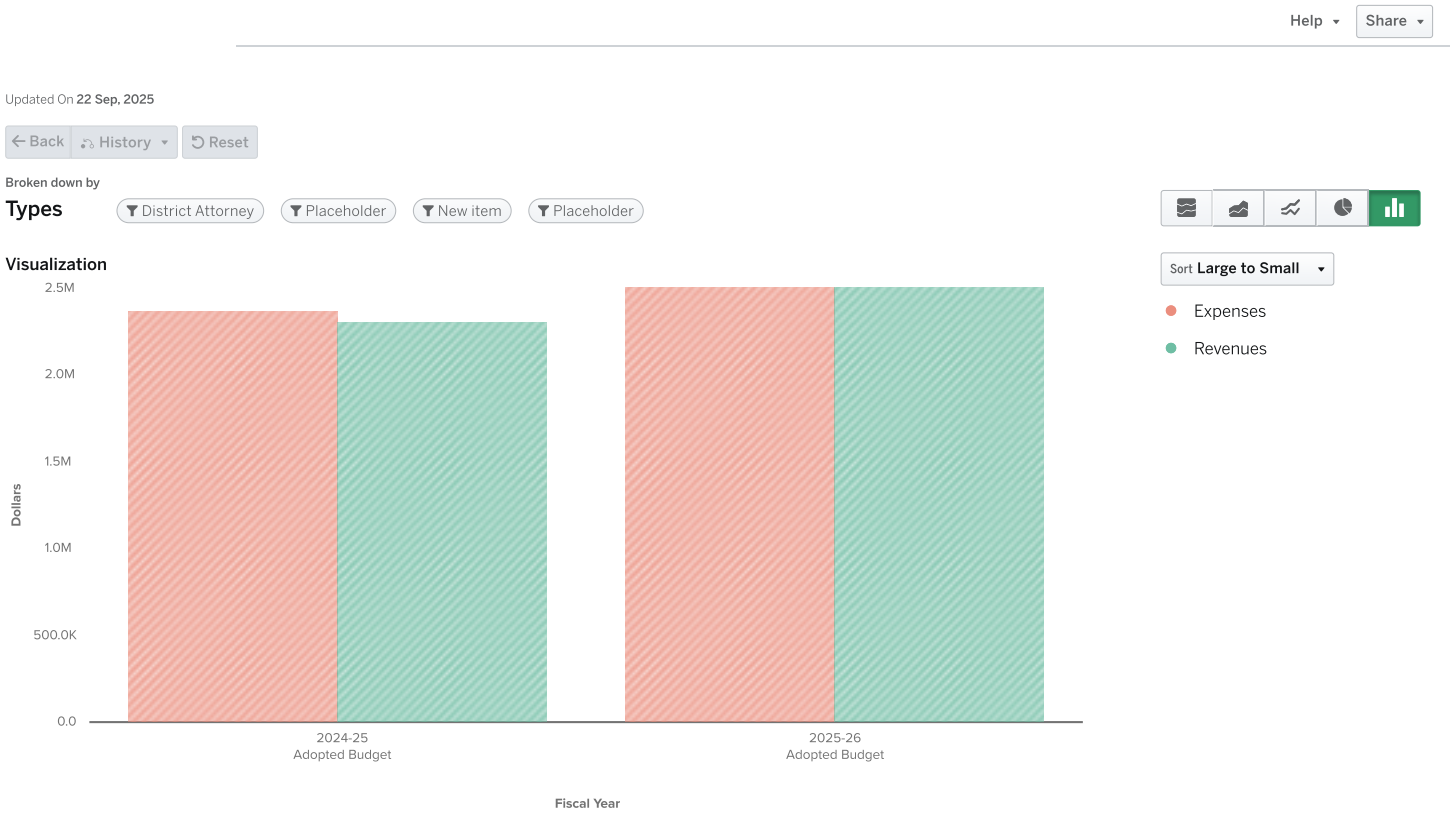
BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
FINES & PENALTIES					
42014 - ASSETS FORFEITURE	–	–	$1,475	$500	$500
FINES & PENALTIES TOTAL	**–**	**–**	**$1,475**	**$500**	**$500**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$424	$542	$564	$0	$0
43998 - UNREALZED GAINS/LOSSES	$137	$126	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$561**	**$669**	**$564**	**$0**	**$0**
REVENUES TOTAL	**$561**	**$669**	**$2,039**	**$500**	**$500**
Expenses					
SERVICES & SUPPLIES					
521922 - ASST FORFEIT. SVC FNDING	–	–	$134	$500	$500
525000 - OVERHEAD	–	–	–	-$14	-$14
SERVICES & SUPPLIES TOTAL	**–**	**–**	**$134**	**$486**	**$486**
EXPENSES TOTAL	**–**	**–**	**$134**	**$486**	**$486**
Surplus (Deficit)	$561	$669	$1,905	$14	$14

DISTRICT ATTORNEY

Fund: 0001 0001D District Attorney
Budget Unit: 70301 - District Attorney
Function: 02 - Public Protection
Activity: 17 - Judicial

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
District Attorney Administrator/Assistant Pubic Administrator OR Department Fiscal Officer I/II OR Grant Compliance Officer	0	0	0	0	0.8
Paralegal I/II/III OR Legal Services Assistant I/II OR Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior	3	0	0	2	3
District Attorney	1	1	1	1	1
Assistant District Attorney OR Deputy District Attorney I/II/III	2	2	2	2	2

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Investigative Assistant OR Investigation Specialist	2	2	2	2	2
District Attorney Administrator/Assistant Pubic Administrator OR Paralegal I/II/III OR Legal Services Assistant I/II OR Legal Secretary-Trainee/Legal Secretary/Legal Secretary-Senior	0	3	3	1	0
Department Fiscal Officer I/II OR Grant Compliance Officer OR District Attorney Administrator/Assistant Public Administrator	0.6	0.6	0.8	0.8	0
FULL-TIME EQUIVALENT POSITIONS	**8.6**	**8.6**	**8.8**	**8.8**	**8.8**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45083 - GEN SVC CHARGES FOR SERVICES	$599	$263	$40	$300	$300
45420 - TESTING FEES - D.A.-DUI	$2,814	$3,119	$1,845	$2,000	$2,000
CHARGES FOR SERVICES TOTAL	**$3,412**	**$3,382**	**$1,885**	**$2,300**	**$2,300**
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	$218	$935	$3,432	$0	$0
OTHER REVENUE TOTAL	**$218**	**$935**	**$3,432**	**$0**	**$0**
STATE & FEDERAL AID					
44393 - ST- SLESF & JUVNL JST	$8,637	$9,976	$10,406	$8,000	$8,000
44042 - ST VEH THEFT SEC 9250.14	$27,734	$27,935	$34,354	$26,000	$26,000
STATE & FEDERAL AID TOTAL	**$36,371**	**$37,911**	**$44,760**	**$34,000**	**$34,000**
TAX REVENUE					
40061 - SALES TAX 1/2% PUB SAFETY	$149,970	$119,646	$154,926	$125,000	$125,000
TAX REVENUE TOTAL	**$149,970**	**$119,646**	**$154,926**	**$125,000**	**$125,000**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$1,864,591	$1,885,774	$2,127,829	$2,343,234	$2,343,234
48005 - TRANSFER-IN5	–	–	$38,620	$0	$0
TRANSFERS TOTAL	**$1,864,591**	**$1,885,774**	**$2,166,449**	**$2,343,234**	**$2,343,234**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$205	$263	$270	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$205**	**$263**	**$270**	**$0**	**$0**
REVENUES TOTAL	**$2,054,767**	**$2,047,911**	**$2,371,722**	**$2,504,534**	**$2,504,534**
Expenses					
FIXED ASSETS					
540412 - SOFTWARE	–	$4,033	–	$0	$0
541501 - VEHICLE 4X4	–	–	–	$60,000	$60,000
FIXED ASSETS TOTAL	**–**	**$4,033**	**–**	**$60,000**	**$60,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$3,480	$4,430	$4,680	$4,440	$4,440
51110 - COMPENSATION INSURANCE	$7,673	$6,889	$9,331	$10,367	$10,367
51100 - FICA/MEDICARE OASDI	$46,406	$62,158	$64,270	$67,296	$67,296
51090 - GROUP INSURANCE	$69,450	$73,659	$121,713	$147,319	$147,319
51150 - LIFE INSURANCE	$334	$334	$334	$370	$370
51081 - OPEB LIABILITY	$22,830	$23,183	$20,424	$23,632	$23,632
51020 - OTHER WAGES	$2,879	$645	$4,564	$14,000	$14,000
51060 - OVERTIME PAY	$17,503	$31,170	$30,979	$40,000	$40,000
51000 - REGULAR WAGES	$615,034	$804,831	$846,863	$928,844	$928,844
51080 - RETIREMENT	$651,907	$793,555	$819,116	$857,121	$857,121
51070 - UNEMPLOYMENT INSURANCE	$2,526	$1,848	$595	$649	$649

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SALARIES & BENEFITS TOTAL	**$1,440,021**	**$1,802,703**	**$1,922,870**	**$2,094,038**	**$2,094,038**
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	$2,703	$2,679	$2,481	$7,200	$7,200
521908 - COURT REPORTER SVC	$48	–	$32	$1,000	$1,000
521930 - DUI PROFESSIONAL SVC	$4,130	$3,640	$3,266	$6,000	$6,000
521102 - FUEL - VEHICLE	$2,610	$2,218	$1,786	$3,500	$3,500
527750 - IN CNTY HOSTING	–	–	–	$150	$150
520204 - INTERNET SEARCH ENGINE	$9,533	$7,883	$19,236	$23,000	$23,000
525119 - LIABILITY SELF-FUND INSURANCE	$5,673	$6,479	$8,020	$8,352	$8,352
521980 - MEDICAL SERVICE - PROF SV	$1,253	$800	$200	$3,000	$3,000
521600 - MEMBERSHIPS/ANNUAL DUES	$5,322	$4,759	$4,988	$6,500	$6,500
521800 - OFFICE EXPENSE	$7,564	$7,588	$4,202	$8,000	$8,000
521230 - OFFICE FURNITURE/EQUIP	$3,764	$4,040	$4,006	$3,000	$3,000
521801 - Office Water	–	$464	$941	$1,200	$1,200
525000 - OVERHEAD	–	–	–	$199,294	$199,294
520201 - PHONE - LAND LINE (S)	$2,746	$2,786	$3,817	$5,400	$5,400
520210 - POSTAGE/SHIP, MAIL COST	$313	$142	$146	$400	$400
521900 - PROFESSIONAL SVC	$1,191	$9,959	$4,944	$40,000	$40,000
523670 - REF MANUAL/LAW,CODE BOOKS	$3,335	$3,598	$4,001	$5,000	$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	$2,500	$493	$2,500	$2,500	$2,500
524207 - STORAGE SPACE RENT	–	–	–	$7,000	$7,000
527500 - TRAVEL- OUT OF COUNTY	$3,514	$9,577	$7,408	$14,000	$14,000
520902 - VEHICLE MAINTENANCE	$2,275	$1,480	$1,148	$3,500	$3,500
521000 - WITNESS FEES/COSTS	–	$1,861	$170	$2,500	$2,500
SERVICES & SUPPLIES TOTAL	**$58,474**	**$70,447**	**$73,291**	**$350,496**	**$350,496**
EXPENSES TOTAL	**$1,498,495**	**$1,877,183**	**$1,996,161**	**$2,504,534**	**$2,504,534**
Surplus (Deficit)	$556,272	$170,728	$375,561	$0	$0

ENVIRONMENTAL SETTLEMENT

Fund: 00D2 Environmental Settlement
Budget Unit: 70312 - DA-Environmental Settlement
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION

The Environmental Settlement fund in a restricted revenue fund. It is comprised of settlements from environmental prosecutions, the use of which is specifically limited by statute.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

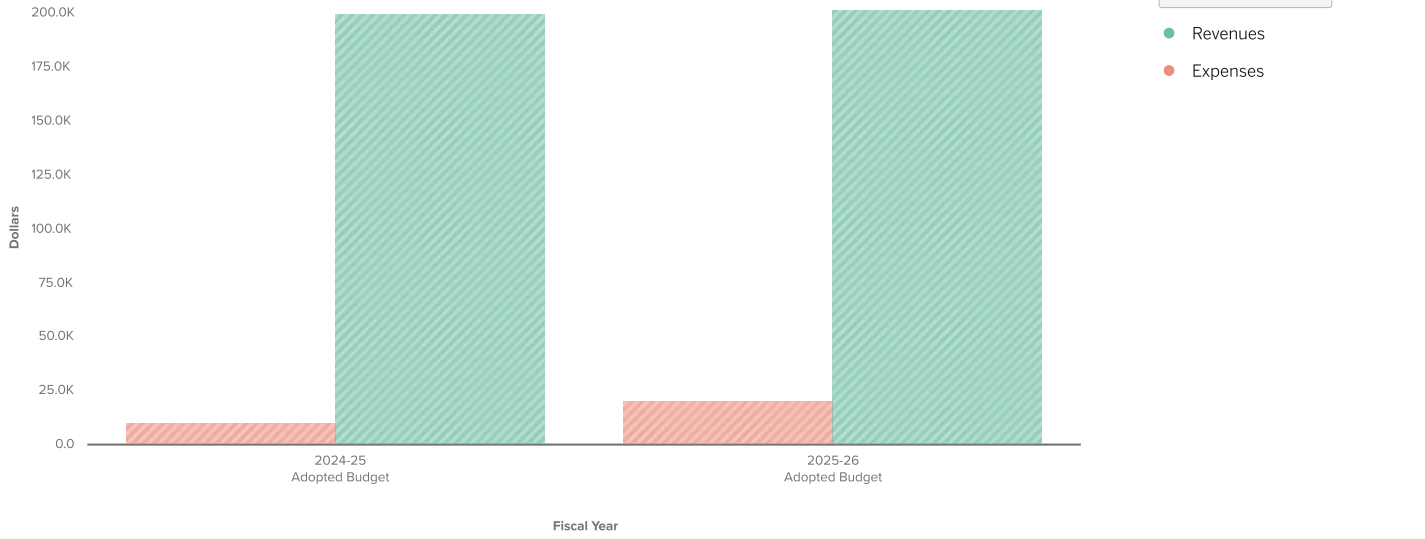
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Types

Environmental Settlement Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46611 - REVENUE FROM SETTLEMENTS	$208,799	$200,000	$200,000	$201,125	$201,125
OTHER REVENUE TOTAL	**$208,799**	**$200,000**	**$200,000**	**$201,125**	**$201,125**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$539	$539
TRANSFERS TOTAL	**–**	**–**	**–**	**$539**	**$539**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$4,143	$12,943	$17,042	$0	$0
43998 - UNREALZED GAINS/LOSSES	$237	$1,897	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$4,380**	**$14,840**	**$17,042**	**$0**	**$0**
REVENUES TOTAL	**$213,179**	**$214,840**	**$217,042**	**$201,664**	**$201,664**
Expenses					
SERVICES & SUPPLIES					
521800 - OFFICE EXPENSE	–	$505	–	$5,000	$5,000
525000 - OVERHEAD	–	–	–	$82	$82
521900 - PROFESSIONAL SVC	–	–	–	$5,000	$5,000
SERVICES & SUPPLIES TOTAL	**–**	**$505**	**–**	**$10,082**	**$10,082**
TRANSFERS					
58001 - TRANSFER-OUT1	–	–	$2,500	$15,000	$10,000
TRANSFERS TOTAL	**–**	**–**	**$2,500**	**$15,000**	**$10,000**
EXPENSES TOTAL	**–**	**$505**	**$2,500**	**$25,082**	**$20,082**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	$213,179	$214,335	$214,542	$176,582	$181,582

PUBLIC ADMINISTRATOR

Fund: 0001 General
Budget Unit: 20432 - Public Administrator
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

The State of California mandates that each county support an Office of the Public Administrator. In Plumas County, the office is entrusted to the District Attorney. The Public Administrator is available for the purpose of administering indigent decedents' estates. The estates may lack any surviving beneficiaries or heirs to administer the estates. The Public Administrator takes possession of the decedent's property and safeguards it until all obligations of the estate are met, and the remaining assets are distributed to the proper persons. The Indigent Cremation Program also falls under the Public Administrator. The program is designed to help families who are financially unable to pay for a funeral and is limited to direct cremations only.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

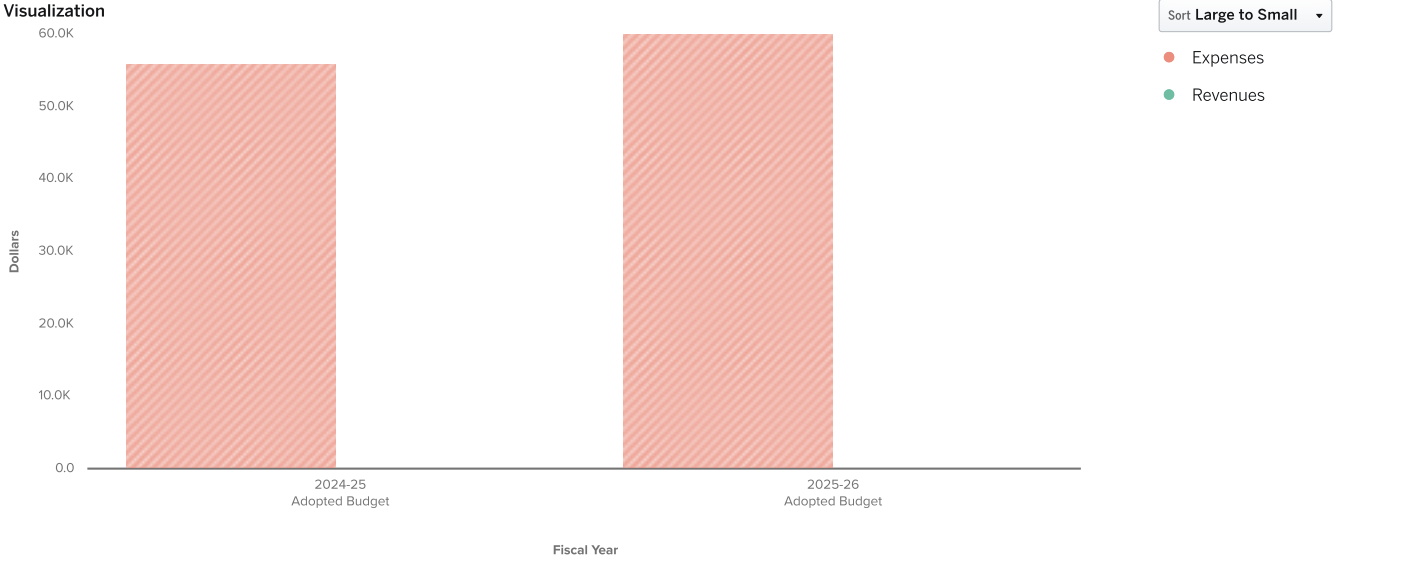
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Types

Public Administrator Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
District Attorney Administrator/Assistant Pubic Administrator OR Department Fiscal Officer I/II	0.4	0.4	0.2	0.2	0
District Attorney Administrator/Assistant Pubic Administrator OR Department Fiscal Officer I/II OR Grant Compliance Officer	0	0	0	0	0.2
FULL-TIME EQUIVALENT POSITIONS	**0.4**	**0.4**	**0.2**	**0.2**	**0.2**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45110 - ESTATE FEES	–	–	$10,197	$0	$0
CHARGES FOR SERVICES TOTAL	**–**	**–**	**$10,197**	**$0**	**$0**
USE OF MONEY & PROPERTY					
REVENUES TOTAL	**–**	**–**	**$10,197**	**$0**	**$0**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	–	–	$120	$120
51110 - COMPENSATION INSURANCE	$394	$908	$929	$664	$664
51100 - FICA/MEDICARE OASDI	$2,234	$1,209	$1,145	$1,031	$1,031

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51090 - GROUP INSURANCE	$1,100	$840	–	$2,526	$2,526
51081 - OPEB LIABILITY	$952	$966	$465	$537	$537
51000 - REGULAR WAGES	$28,079	$14,826	$14,971	$13,468	$13,468
51080 - RETIREMENT	$2,469	$3,607	$3,739	$3,743	$3,743
51070 - UNEMPLOYMENT INSURANCE	$38	$32	$29	$27	$27
SALARIES & BENEFITS TOTAL	**$35,267**	**$22,388**	**$21,278**	**$22,116**	**$22,116**
SERVICES & SUPPLIES					
520204 - INTERNET SEARCH ENGINE	$2,542	$4,437	$4,791	$5,000	$5,000
525119 - LIABILITY SELF-FUND INSURANCE	$292	$337	$397	$341	$341
521600 - MEMBERSHIPS/ANNUAL DUES	$1,075	$1,135	$1,135	$1,500	$1,500
521800 - OFFICE EXPENSE	–	–	–	$200	$200
525000 - OVERHEAD	–	–	–	$3,211	$3,211
521900 - PROFESSIONAL SVC	$7,987	$5,558	$3,058	$20,000	$20,000
523670 - REF MANUAL/LAW,CODE BOOKS	$87	$95	–	$150	$150
527500 - TRAVEL- OUT OF COUNTY	–	$3,302	$3,370	$7,500	$7,500
SERVICES & SUPPLIES TOTAL	**$11,983**	**$14,864**	**$12,752**	**$37,902**	**$37,902**
EXPENSES TOTAL	**$47,250**	**$37,253**	**$34,029**	**$60,018**	**$60,018**
Surplus (Deficit)	-$47,250	-$37,253	-$23,832	-$60,018	-$60,018

RE-ENTRY PROGRAM-SRF

Fund: 0308 DA-Re-Entry Program
Budget Unit: 70308 - Re-Entry Program-SRF
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION

The Plumas County Alternative Sentencing Re-entry Program is a function of the Alternative Sentencing Program located in the District Attorney's Office. The Program is operated in conjunction with the Plumas County Sheriff's Office and Correctional Facility and community partners to assist incarcerated individuals in creating plans for their release, including housing, medical, substance use and behavioral health as well as employment and other basic needs. ASP works with the individual and all partners to ensure a transition back into the community with the best chance of successful reentry possible.
DRC: New jail benefits staff, inmates and community | The Plumas Sun



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

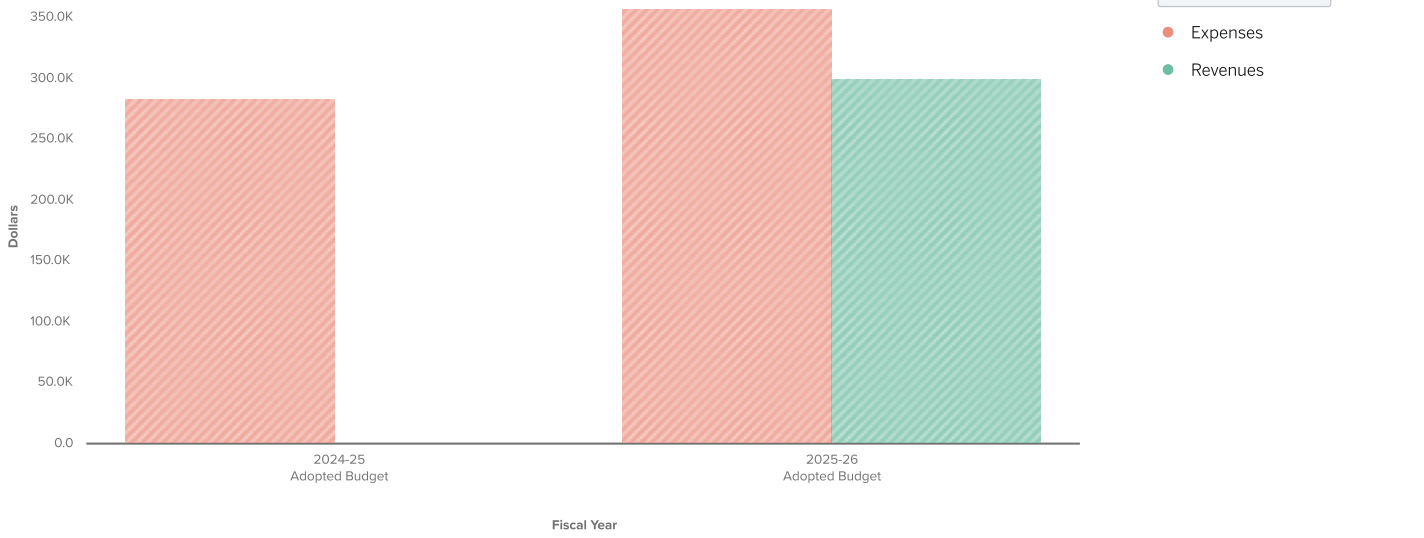
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Types

Re-Entry Program-SRF Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions				
Community Care Case Manager	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**1**	**1**	**1**	**1**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44027 - STATE GRANT	–	–	$46,219	$300,000	$300,000
44290 - STATE-OTHER	–	–	$1,200,000	$0	$0
STATE & FEDERAL AID TOTAL	**–**	**–**	**$1,246,219**	**$300,000**	**$300,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	–	$278	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**–**	**$278**	**$0**	**$0**
REVENUES TOTAL	**–**	**–**	**$1,246,497**	**$300,000**	**$300,000**
Expenses					
SALARIES & BENEFITS					
51100 - FICA/MEDICARE OASDI	–	–	–	$3,735	$3,735
51090 - GROUP INSURANCE	–	–	–	$34,099	$34,099

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51081 - OPEB LIABILITY	–	–	$2,321	$2,686	$2,686
51060 - OVERTIME PAY	–	–	$485	$7,000	$7,000
51000 - REGULAR WAGES	–	–	–	$48,818	$48,818
51080 - RETIREMENT	–	–	$6,956	$11,630	$11,630
SALARIES & BENEFITS TOTAL	**–**	**–**	**$9,762**	**$107,968**	**$107,968**
SERVICES & SUPPLIES					
520250 - COPY MACHINE LEASE	–	–	$696	$7,200	$7,200
520204 - INTERNET SEARCH ENGINE	–	–	$13,071	$15,000	$15,000
521800 - OFFICE EXPENSE	–	–	–	$5,000	$5,000
521230 - OFFICE FURNITURE/EQUIP	–	–	$8,167	$10,000	$10,000
521900 - PROFESSIONAL SVC	–	–	–	$10,000	$10,000
527500 - TRAVEL- OUT OF COUNTY	–	–	$1,870	$7,000	$7,000
SERVICES & SUPPLIES TOTAL	**–**	**–**	**$23,805**	**$54,200**	**$54,200**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	–	$195,000	$195,000
TRANSFERS TOTAL	**–**	**–**	**–**	**$195,000**	**$195,000**
EXPENSES TOTAL	**–**	**–**	**$33,567**	**$357,168**	**$357,168**
Surplus (Deficit)	$0	$0	$1,212,930	-$57,168	-$57,168

ENVIRONMENTAL HEALTH

Fund: 0001 General
Budget Unit: 20550 - Environmental Health
Function: 04 - Health & Sanitation
Activity: 24 - Health

DEPARTMENT NARRATIVE

Department Head: Rob Robinette
Title: Interim Director



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

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

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

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

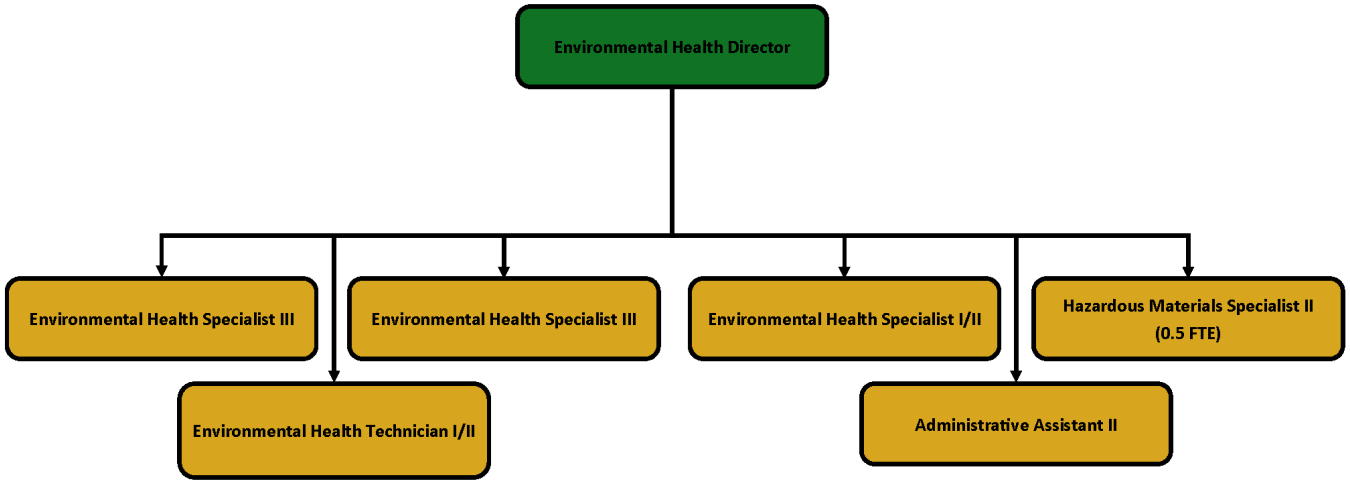
HIGHLIGHTS FROM THE PAST YEAR

None to report.

PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Administrative Assistant I/II	2	0	0	0	1
Environmental Health Director	1	1	1	1	1
Environmental Health Specialist I/II/III OR Hazardous Materials Specialist I/II/III	4	4	4	4	4
Environmental Health Technician I/II	0	2	2	2	1
FULL-TIME EQUIVALENT POSITIONS	**7**	**7**	**7**	**7**	**7**

DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

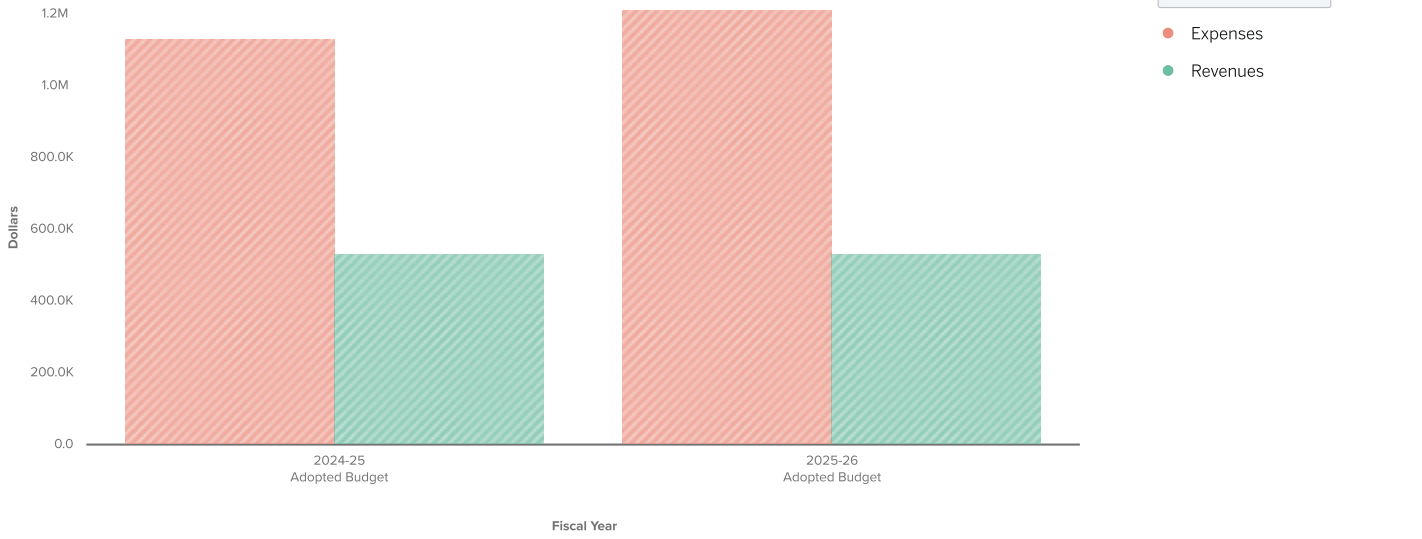
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Types

Environmental Health Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45160 - SANITATION SERVICES	$266,210	$251,794	$285,150	$240,000	$240,000
CHARGES FOR SERVICES TOTAL	**$266,210**	**$251,794**	**$285,150**	**$240,000**	**$240,000**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$680	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$1,694	–	–	$0	$0
OTHER REVENUE TOTAL	**$2,374**	**–**	**–**	**$0**	**$0**
STATE & FEDERAL AID					
44156 - CUPA GRANT	$60,000	$60,000	$60,000	$60,000	$60,000
44154 - STATE-LEA GRANT	$18,918	$15,479	$17,199	$17,199	$17,199
STATE & FEDERAL AID TOTAL	**$78,918**	**$75,479**	**$77,199**	**$77,199**	**$77,199**
TRANSFERS					
48000 - TRANSFER-IN	$200,000	$200,000	$200,000	$200,000	$200,000
48003 - TRANSFER-IN3	$15,306	$15,306	$15,306	$15,306	$15,306
48005 - TRANSFER-IN5	–	–	$36,467	$0	$0
TRANSFERS TOTAL	**$215,306**	**$215,306**	**$251,773**	**$215,306**	**$215,306**
USE OF MONEY & PROPERTY					
REVENUES TOTAL	**$562,808**	**$542,579**	**$614,122**	**$532,505**	**$532,505**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$6,731	$2,761	$4,897	$6,069	$6,069
51100 - FICA/MEDICARE OASDI	$35,064	$35,132	$36,452	$43,166	$43,166

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51090 - GROUP INSURANCE	$76,576	$69,569	$104,417	$170,269	$170,269
51150 - LIFE INSURANCE	–	–	$279	$370	$370
51081 - OPEB LIABILITY	$16,647	$16,904	$16,246	$18,798	$18,798
51060 - OVERTIME PAY	–	–	$1,179	$2,500	$2,500
51000 - REGULAR WAGES	$458,719	$455,820	$479,457	$563,569	$563,569
51080 - RETIREMENT	$40,666	$128,223	$143,332	$141,332	$141,332
51070 - UNEMPLOYMENT INSURANCE	$656	$517	$460	$454	$454
SALARIES & BENEFITS TOTAL	**$635,059**	**$708,926**	**$786,718**	**$946,527**	**$946,527**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	–	–	$1,846	$3,600	$3,600
529851 - COMPUTER HARDWARE/SUPPL	$415	–	$2,394	$4,800	$4,800
520250 - COPY MACHINE LEASE	$2,842	$1,980	$1,956	$3,300	$3,300
520850 - LAB/MED/FIELD EQUIP	$546	$1,121	$772	$1,000	$1,000
525119 - LIABILITY SELF-FUND INSURANCE	$4,977	$5,374	$6,199	$5,820	$5,820
521600 - MEMBERSHIPS/ANNUAL DUES	$927	$933	$1,142	$1,600	$1,600
521800 - OFFICE EXPENSE	$1,049	$897	$3,370	$4,000	$4,000
525000 - OVERHEAD	–	–	–	$195,907	$195,907
520201 - PHONE - LAND LINE (S)	$516	$313	$309	$600	$600
520210 - POSTAGE/SHIP, MAIL COST	$2,702	$705	$1,752	$4,000	$4,000
521900 - PROFESSIONAL SVC	$58,624	$12,181	$4,160	$11,800	$11,800
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	–	$100	$100
521986 - SECURITY	$5,506	$5,922	$7,698	$9,928	$9,928
524400 - SPECIAL DEPARTMENT EXPENSE	$1,948	-$243	$2,032	$2,000	$2,000
527400 - TRAVEL- IN COUNTY	$4,017	$4,184	$3,944	$7,000	$7,000
527500 - TRAVEL- OUT OF COUNTY	$2,193	$6,160	$1,168	$7,500	$7,500
520902 - VEHICLE MAINTENANCE	$4,158	$1,036	$1,592	$3,500	$3,500
SERVICES & SUPPLIES TOTAL	**$90,419**	**$40,564**	**$40,334**	**$266,455**	**$266,455**
EXPENSES TOTAL	**$725,478**	**$749,490**	**$827,053**	**$1,212,982**	**$1,212,982**
Surplus (Deficit)	-$162,670	-$206,910	-$212,930	-$680,477	-$680,477

FACILITY SERVICES

DEPARTMENT NARRATIVE

Department Head: Nick Collin
Title: 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.

HIGHLIGHTS FROM THE PAST YEAR

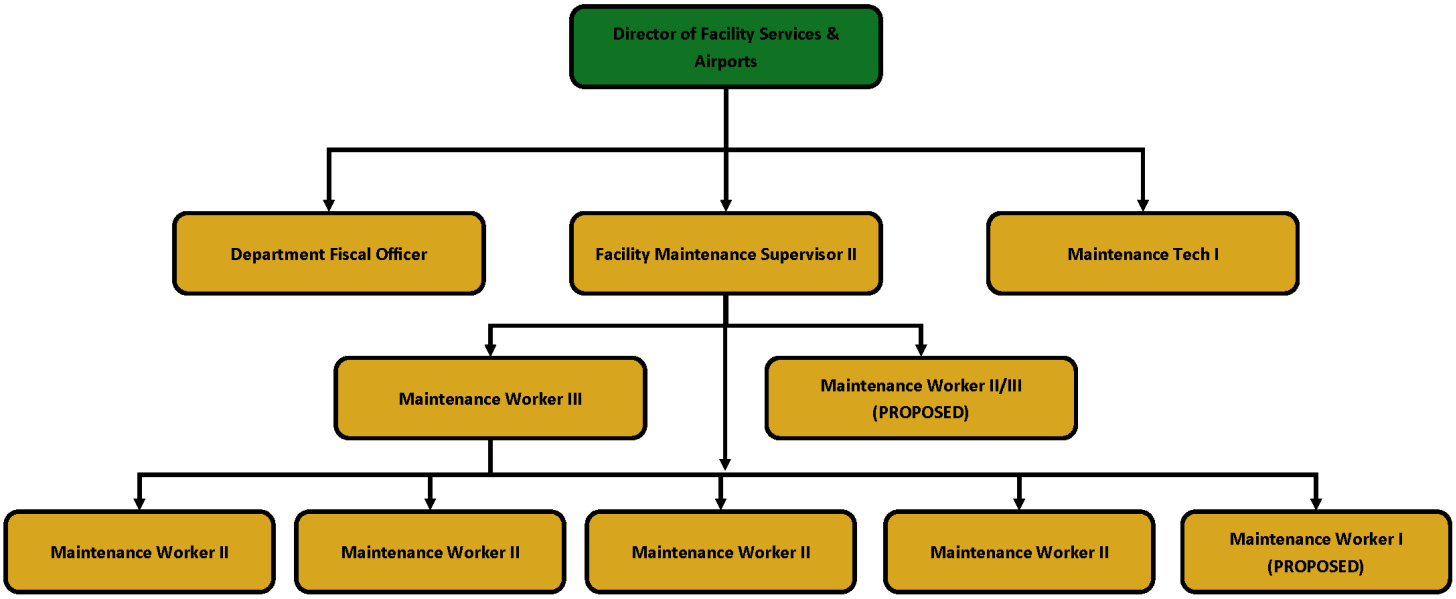
- Facilities staff has gone 3 consecutive years without the turnover of an FTE employee.
- Full replacement of our out-date fire alarm system at Quincy Library.

- New ADA access doors and hardware at Quincy Library.
- Chester Hall received new flooring throughout the Facility.
- Chester Park got a facelift with new ADA walkways, driveway, picnic tables, 10 park benches, BBQ's, 3 station drinking fountain and bearproof cans.
- Portola Library had all new window installed this spring and
- Replacement of the backstop and fence on the Majors Field at Rotary ballfield, 6 new tables, and new 3-station drinking fountain
- Health and Human Services had 50% of their fire suppression system replaced.
- Gansner Park got 12 new tables, Family BBQ and a 4-station drinking fountain.
- Quincy Animal Shelter had all its HVAC controls upgraded to a web-based system.
- 10 new park benches for ARC, Gansner Park and Chester Library
- Exemplary Safety Record
- Staff keeps up on over 40 acres of Landscape, and 98 Departments, Buildings, Properties, Parks and Airports.

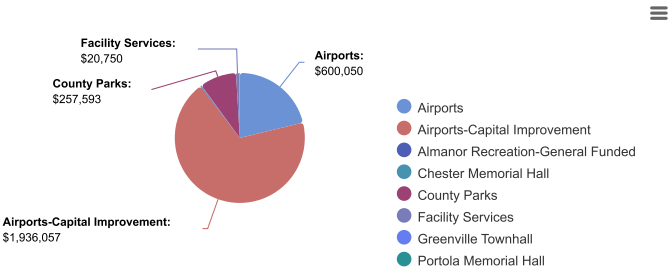
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Facility Services	7.83	7.83	7.83	7.83	9.83
County Parks	1	1	1	1	1
Airports	1.795	1.795	1.795	1.795	1.845
FULL-TIME EQUIVALENT POSITIONS	**10.625**	**10.625**	**10.625**	**10.625**	**12.675**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

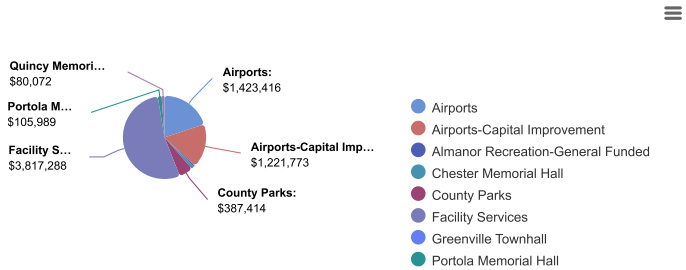


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45078 - CAMPING FEES	$10,750	$13,325	$13,125	$16,350	$16,350
45230 - PARK & RECREATION FEES	$1,898	$3,769	$2,814	$3,500	$3,500
45138 - RESTITUTION	$350	–	–	$200	$200
CHARGES FOR SERVICES TOTAL	**$12,998**	**$17,094**	**$15,939**	**$20,050**	**$20,050**
OTHER REVENUE					
46823 - AIRPORT FEES	$22,333	$6,965	$37,250	$10,000	$10,000
46070 - CNTRB FR OTHR AGENCY	–	–	–	$50,000	$50,000
46607 - OTHER MISCELLANEOUS	$60,027	$54,886	$17,424	$187,543	$187,543
46251 - REIMBURSEMENTS/REFUNDS	$47,197	$51,566	$9,331	$10,000	$10,000
OTHER REVENUE TOTAL	**$129,558**	**$113,417**	**$64,005**	**$257,543**	**$257,543**
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	$63,569	$666,761	$455,989	$1,295,347	$1,295,347
44582 - ST-AERONAUTICS	–	$21,382	$24,268	$64,767	$64,767
44020 - STATE-AID FOR AVIATION	$30,000	$30,000	$30,000	$30,000	$30,000
44034 - STATE-OHV TRAIL GRANT	$454,817	$668,444	$82,328	$0	$0
STATE & FEDERAL AID TOTAL	**$548,387**	**$1,386,587**	**$592,585**	**$1,390,114**	**$1,390,114**
TAX REVENUE					
40070 - TIMBER YIELD TAX	$3,707	$2,509	$2,869	$3,500	$3,500
TAX REVENUE TOTAL	**$3,707**	**$2,509**	**$2,869**	**$3,500**	**$3,500**
TRANSFERS					
48000 - TRANSFER-IN	$2,000	$6,441	$2,000	$577,943	$577,943
48005 - TRANSFER-IN5	–	–	$59,297	$0	$0
TRANSFERS TOTAL	**$2,000**	**$6,441**	**$61,297**	**$577,943**	**$577,943**
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	–	-$13,026	–	$550	$550
43010 - INTEREST-INVESTED FUNDS	$15,142	$16,291	$12,640	$17,250	$17,250
43021 - RENTS & CONC.-CHESTER	$4,715	$4,679	$3,825	$4,000	$4,000
43026 - RENTS & CONC.-COURTHOUSE	$10,723	$9,199	$12,159	$12,500	$12,500
43020 - RENTS & CONCESSIONS	$138,521	$143,840	$156,664	$140,500	$140,500
43022 - RENTS & CONC.-GREENVILLE	$28,850	–	–	$0	$0
43023 - RENTS & CONC.-PORTOLA	$3,555	$2,455	$2,560	$2,500	$2,500
43024 - RENTS & CONC.-QUINCY	$3,975	$3,885	$2,720	$3,000	$3,000
43030 - SALE OF FUEL	$370,137	$431,254	$403,815	$400,000	$400,000
43998 - UNREALZED GAINS/LOSSES	$4,550	$3,640	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$580,167**	**$602,217**	**$594,383**	**$580,300**	**$580,300**
REVENUES TOTAL	**$1,276,816**	**$2,128,266**	**$1,331,078**	**$2,829,450**	**$2,829,450**
Expenses					
FIXED ASSETS					
541613 - Beacon Tower Quincy Construction	–	–	$5,728	$301,143	$301,143
541616 - Perimeter Fence Quincy	–	–	–	$101,000	$101,000
541618 - Fuel Farm Chester	–	–	$41,745	$149,255	$149,255
541623 - Reseal - Beckwourth	–	–	–	$45,000	$45,000
541619 - Reseal Taxiway/Apron Chester	–	–	–	$45,000	$45,000
541614 - ALP Quincy	–	–	$48,534	$287,325	$287,325
541617 - ALP Rogers	–	–	$44,212	$284,800	$284,800
545431 - BCKWRTH--PLANNING	$5,130	$9,760	$30,400	$0	$0
541755 - BECKW AIRPORT RESEAL	$9,096	–	–	$0	$0
541757 - BECKW AIRPORT RESEAL CONST	–	$18,040	$328,509	$0	$0
540111 - CAPITAL IMPROVEMENT	–	–	–	$325,000	$325,000
540110 - CAPITAL IMPROVEMENTS	$38,350	$224,048	$553,446	$665,500	$665,500
541745 - CHESTER AIRPORT RESEAL	$2,099	–	–	$0	$0
541758 - CHESTER AP RESEAL CONSTRUCTION	–	$601,299	–	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
541740 - CHESTER WILDLIFE HAZARD	$21,069	–	–	$0	$0
545330 - CHSRT--PLANNING	$4,090	$19,130	$40,822	$0	$0
544630 - EQUIPMENT REPLACEMENT	–	–	$51,749	$20,000	$20,000
545331 - QNCY--PLANNING	$5,220	$13,935	$18,965	$0	$0
541756 - QUINCY AIRPORT BEACON	–	$61,552	–	$0	$0
541750 - QUNCY WILDLIFE	$25,713	$8,265	–	$0	$0
541500 - VEHICLE	–	–	$63,648	$0	$0
FIXED ASSETS TOTAL	**$110,767**	**$956,028**	**$1,227,758**	**$2,224,023**	**$2,224,023**
OTHER CHARGES					
533800 - CONTRIB LAW LIBRARY	$8,400	$9,240	$9,240	$9,240	$9,240
OTHER CHARGES TOTAL	**$8,400**	**$9,240**	**$9,240**	**$9,240**	**$9,240**
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	$2,100	$2,100	$2,100	$2,700	$2,700
51120 - CELL PHONE ALLOW	$5,353	$5,504	$5,138	$6,325	$6,325
51110 - COMPENSATION INSURANCE	$73,357	$58,352	$73,197	$9,676	$9,676
51100 - FICA/MEDICARE OASDI	$45,483	$48,134	$51,128	$57,021	$57,021
51090 - GROUP INSURANCE	$101,456	$100,890	$168,884	$252,118	$252,118
51150 - LIFE INSURANCE	$669	$457	$713	$987	$987
51081 - OPEB LIABILITY	$25,267	$25,658	$24,660	$28,534	$28,534
51020 - OTHER WAGES	$39,562	$41,877	$19,581	$93,716	$93,716
51060 - OVERTIME PAY	$2,472	$2,957	$25,913	$56,000	$56,000
51000 - REGULAR WAGES	$549,650	$578,058	$617,251	$744,659	$744,659
51080 - RETIREMENT	$53,430	$144,471	$148,905	$179,306	$179,306
51070 - UNEMPLOYMENT INSURANCE	$6,118	$4,386	$3,932	$2,859	$2,859
SALARIES & BENEFITS TOTAL	**$904,916**	**$1,012,843**	**$1,141,403**	**$1,433,901**	**$1,433,901**
SERVICES & SUPPLIES					
521400 - ANNEX INS REPAIRS	$19,026	–	–	$0	$0
523210 - AVIATION-INSURANCE	$5,003	$5,503	$5,503	$5,003	$5,003
521310 - BIOMASS OPERATION	$25,917	$45,329	$21,951	$30,000	$30,000
520402 - CLEANING SUPPLIES	$15,000	$19,000	$16,386	$24,000	$24,000
520100 - CLOTHING-EMPLOYEE	$1,056	$1,542	$1,356	$1,300	$1,300
520903 - COOL/HEAT MAINT CONTRCT	–	$553	$4,257	$8,000	$8,000
520250 - COPY MACHINE LEASE	$1,941	$1,724	$1,485	$2,000	$2,000
521730 - CREDIT CARD FEES	$10,526	$12,283	$11,668	$18,000	$18,000
520404 - CUSTODIAL SERVICE	$232,661	$267,970	$277,300	$280,087	$280,087
527802 - ELECTRIC CHARGES	$368,724	$441,983	$458,833	$533,100	$533,100
520906 - ELEVATOR MAINT CONTRCT	$19,490	$23,340	$22,415	$27,000	$27,000
520900 - EQUIPMENT MAINTENANCE	$28,440	$34,952	$53,325	$35,000	$35,000
521302 - FIRE EXTINGUISHER SVC	$3,010	$3,837	$3,666	$5,300	$5,300
521105 - FUEL AV GAS	$155,431	$164,729	$76,493	$100,000	$100,000
521106 - FUEL JET A	$176,076	$133,244	$171,925	$160,000	$160,000
521340 - FUEL SPILL CLEAN UP	–	–	–	$500	$500
520905 - GENERATOR MAIN CONTRCT	$11,689	$15,643	$15,513	$20,000	$20,000
521307 - HEATING/COOLING SYS SVC	$5,000	$5,000	$13,187	$7,500	$7,500
527804 - HEATING FUEL/OIL	$58,929	$59,977	$61,942	$70,500	$70,500
529350 - INTEREST ON LOAN	$945	–	–	$0	$0
521108 - JET FUEL TAXES	$10,580	$11,173	$13,431	$20,000	$20,000
525119 - LIABILITY SELF-FUND INSURANCE	$200,101	$171,774	$203,569	$507,135	$507,135
521300 - MAINT.-BLDG. & GROUNDS	$156,519	$156,729	$164,618	$185,100	$185,100
521600 - MEMBERSHIPS/ANNUAL DUES	–	–	$150	$375	$375
523703 - NEWSPAPER ADS	–	$258	$963	$1,000	$1,000
521800 - OFFICE EXPENSE	$1,001	$1,121	$639	$1,700	$1,700
521230 - OFFICE FURNITURE/EQUIP	–	$172	–	$350	$350
521801 - Office Water	–	–	$863	$1,000	$1,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521334 - OHV TRAIL GRANT	$528,402	$627,960	–	$0	$0
525000 - OVERHEAD	$31,022	$108,134	–	$419,719	$419,719
524918 - PERMITS	–	–	–	$300	$300
520406 - PEST CONTROL	$1,475	$2,725	$4,535	$4,000	$4,000
520201 - PHONE - LAND LINE (S)	$14,739	$15,945	$18,750	$18,425	$18,425
520210 - POSTAGE/SHIP, MAIL COST	$431	$313	$304	$600	$600
529506 - PRINCIPAL ON LOAN	$20,000	–	–	$0	$0
521900 - PROFESSIONAL SVC	$33,246	$67,571	$109,857	$93,100	$93,100
521902 - PROFESSIONAL SVC - GRANT	$33,456	$72,802	$63,069	$26,846	$26,846
527803 - PROPANE/OTHR HEATING FUEL	$61,499	$53,473	$52,606	$70,950	$70,950
520407 - REFUSE DISPOSAL	$45,328	$46,536	$51,473	$55,650	$55,650
524200 - RENTS/LEASES STRUCTURES	$16,800	$16,800	$16,800	$16,800	$16,800
520940 - SAFETY EQUIPMENT/EXPENSES	$357	$730	$0	$0	$0
521903 - SECURITY SYSTEM SVC	$5,352	$5,091	$5,309	$8,700	$8,700
524300 - SMALL TOOLS/INSTRUMENTS	$783	$1,744	$2,400	$3,000	$3,000
520410 - SOFTWARE LICENSE	$7,060	$7,472	$1,419	$1,570	$1,570
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	$254	$300	$300
527400 - TRAVEL- IN COUNTY	$34,126	$30,154	$25,825	$34,000	$34,000
527500 - TRAVEL- OUT OF COUNTY	$284	–	$1,414	$2,500	$2,500
527800 - UTILITIES	$127,778	$0	–	$0	$0
520902 - VEHICLE MAINTENANCE	$9,853	$13,618	$13,609	$16,000	$16,000
527807 - WATER/SEWER CHARGES	$70,187	$72,240	$77,084	$85,628	$85,628
524307 - YARD/LAWN EQUIP MAINT	$2,432	$2,800	$3,484	$3,800	$3,800
524306 - YARD/LAWN MINOR EQUIP	$2,914	$3,000	$2,592	$3,000	$3,000
SERVICES & SUPPLIES TOTAL	**$2,554,591**	**$2,726,944**	**$2,052,219**	**$2,908,838**	**$2,908,838**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	$1,000,000	$575,943	$575,943
TRANSFERS TOTAL	**–**	**–**	**$1,000,000**	**$575,943**	**$575,943**
EXPENSES TOTAL	**$3,578,674**	**$4,705,056**	**$5,430,620**	**$7,151,945**	**$7,151,945**
Surplus (Deficit)	-$2,301,858	-$2,576,790	-$4,099,542	-$4,322,495	-$4,322,495

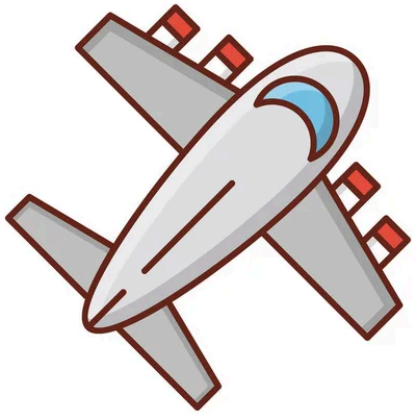
AIRPORTS

Fund: 0110 Airports
Budget Unit: 20891 - Airports
Function: 03 - Public Ways & Facilities
Activity: 23 - Transportation Terminals

DESCRIPTION

Plumas County owns and operates three General Aviation Airports under the direction of the Facility Services Department.

- Quincy Gansner Field
- Chester Rogers Field
- Beckwourth Nervino Airport



REVENUE VS. EXPENDITURE

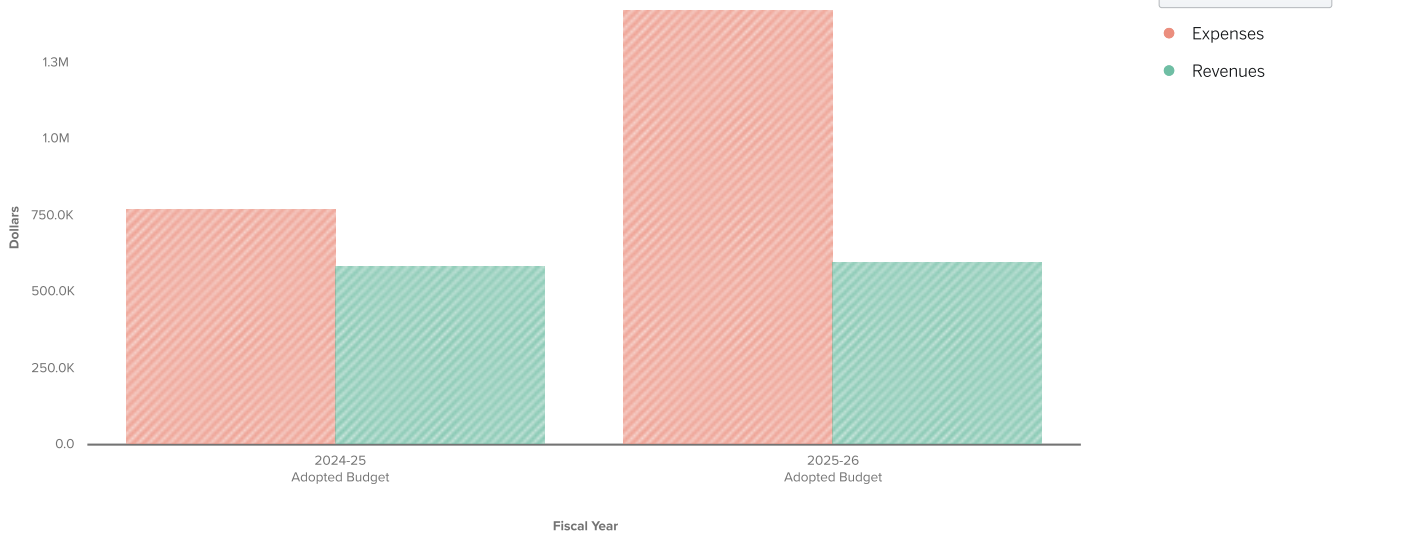
Updated On 22 Sep, 2025

Back History Reset

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Types Airports Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Director of Facility Services	0.17	0.17	0.17	0.17	0.17
Airport Manager	1.625	1.625	1.625	1.625	1.675
FULL-TIME EQUIVALENT POSITIONS	**1.795**	**1.795**	**1.795**	**1.795**	**1.845**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46823 - AIRPORT FEES	$22,333	$6,965	$37,250	$10,000	$10,000
46251 - REIMBURSEMENTS/REFUNDS	$15,629	$20,182	$1,716	$4,000	$4,000
OTHER REVENUE TOTAL	**$37,962**	**$27,147**	**$38,966**	**$14,000**	**$14,000**
STATE & FEDERAL AID					
44020 - STATE-AID FOR AVIATION	$30,000	$30,000	$30,000	$30,000	$30,000
STATE & FEDERAL AID TOTAL	**$30,000**	**$30,000**	**$30,000**	**$30,000**	**$30,000**
TAX REVENUE					
40070 - TIMBER YIELD TAX	$3,707	$2,509	$2,869	$3,500	$3,500
TAX REVENUE TOTAL	**$3,707**	**$2,509**	**$2,869**	**$3,500**	**$3,500**
TRANSFERS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
48005 - TRANSFER-IN5	–	–	$2,301	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$2,301**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	–	-$13,009	–	$550	$550
43010 - INTEREST-INVESTED FUNDS	$14,068	$17,041	$19,992	$17,000	$17,000
43020 - RENTS & CONCESSIONS	$131,983	$138,555	$151,619	$135,000	$135,000
43030 - SALE OF FUEL	$370,137	$431,254	$403,815	$400,000	$400,000
43998 - UNREALZED GAINS/LOSSES	$4,550	$3,640	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$520,737**	**$577,481**	**$575,426**	**$552,550**	**$552,550**
REVENUES TOTAL	**$592,406**	**$637,137**	**$649,562**	**$600,050**	**$600,050**
Expenses					
FIXED ASSETS					
544630 - EQUIPMENT REPLACEMENT	–	–	$16,681	$20,000	$20,000
FIXED ASSETS TOTAL	**–**	**–**	**$16,681**	**$20,000**	**$20,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$400	$600	$600	$600	$600
51110 - COMPENSATION INSURANCE	$1,358	$1,030	$1,362	$1,655	$1,655
51100 - FICA/MEDICARE OASDI	$7,379	$7,284	$7,513	$7,914	$7,914
51090 - GROUP INSURANCE	$11,875	$11,125	$19,338	$35,075	$35,075
51150 - LIFE INSURANCE	$391	$354	$422	$680	$680
51081 - OPEB LIABILITY	$4,268	$4,334	$4,166	$4,820	$4,820
51020 - OTHER WAGES	$4,488	$1,682	$36	$31,316	$31,316
51060 - OVERTIME PAY	$0	$100	$14	$1,000	$1,000
51000 - REGULAR WAGES	$91,761	$93,289	$98,138	$103,439	$103,439
51080 - RETIREMENT	$8,914	$23,541	$24,028	$24,642	$24,642
51070 - UNEMPLOYMENT INSURANCE	$2,969	$2,210	$2,057	$1,154	$1,154
SALARIES & BENEFITS TOTAL	**$133,804**	**$145,547**	**$157,673**	**$212,295**	**$212,295**
SERVICES & SUPPLIES					
523210 - AVIATION-INSURANCE	$5,003	$5,503	$5,503	$5,003	$5,003
521730 - CREDIT CARD FEES	$10,526	$12,283	$11,668	$18,000	$18,000
527802 - ELECTRIC CHARGES	$22,343	$25,652	$23,676	$26,000	$26,000
520900 - EQUIPMENT MAINTENANCE	$28,440	$34,952	$53,325	$35,000	$35,000
521302 - FIRE EXTINGUISHER SVC	$376	$400	$256	$400	$400
521105 - FUEL AV GAS	$155,431	$164,729	$76,493	$100,000	$100,000
521106 - FUEL JET A	$176,076	$133,244	$171,925	$160,000	$160,000
521340 - FUEL SPILL CLEAN UP	–	–	–	$500	$500
529350 - INTEREST ON LOAN	$945	–	–	$0	$0
521108 - JET FUEL TAXES	$10,580	$11,173	$13,431	$20,000	$20,000
525119 - LIABILITY SELF-FUND INSURANCE	$6,803	$2,229	$2,621	$2,589	$2,589
521300 - MAINT.-BLDG. & GROUNDS	$31,131	$29,078	$18,038	$30,000	$30,000
521600 - MEMBERSHIPS/ANNUAL DUES	–	–	$150	$225	$225
521800 - OFFICE EXPENSE	$120	$361	$345	$500	$500
525000 - OVERHEAD	$30,769	$101,049	–	$120,361	$120,361
524918 - PERMITS	–	–	–	$300	$300
520201 - PHONE - LAND LINE (S)	$6,229	$6,701	$7,728	$7,400	$7,400
520210 - POSTAGE/SHIP, MAIL COST	$185	$126	$156	$300	$300
529506 - PRINCIPAL ON LOAN	$20,000	–	–	$0	$0
521900 - PROFESSIONAL SVC	$19,875	$43,738	$40,891	$70,500	$70,500
527803 - PROPANE/OTHR HEATING FUEL	$1,278	$1,002	$1,021	$1,500	$1,500
520407 - REFUSE DISPOSAL	$4,627	$4,454	$4,778	$5,000	$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	$254	$300	$300
527400 - TRAVEL- IN COUNTY	$5,501	$4,892	$3,401	$6,000	$6,000
527500 - TRAVEL- OUT OF COUNTY	$284	–	$1,414	$1,500	$1,500
520902 - VEHICLE MAINTENANCE	$89	$918	$75	$1,000	$1,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
527807 - WATER/SEWER CHARGES	$2,523	$2,716	$2,147	$2,800	$2,800
SERVICES & SUPPLIES TOTAL	**$539,136**	**$585,202**	**$439,294**	**$615,178**	**$615,178**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	–	$575,943	$575,943
TRANSFERS TOTAL	**–**	**–**	**–**	**$575,943**	**$575,943**
EXPENSES TOTAL	**$672,940**	**$730,750**	**$613,649**	**$1,423,416**	**$1,423,416**
Surplus (Deficit)	-$80,533	-$93,613	$35,913	-$823,366	-$823,366

AIRPORTS-CAPITAL IMPROVEMENTS

Fund: 0110 0110A Airports
Budget Unit: 20892 - Airports-Capital Improvements
Function: 03 - Public Ways & Facilities
Activity: 23 - Transportation Terminals

DESCRIPTION

The Airport-Capital Improvement fund supports the planning, development, and implementation of infrastructure projects that maintain and enhance airport safety, capacity, efficiency, and compliance with federal aviation standards. Projects typically include runway and taxiway rehabilitation, lighting upgrades, navigational aids, drainage improvements, terminal enhancements, and other airfield-related infrastructure. Funding may come from a combination of federal (FAA), state, and local sources, and projects are prioritized based on operational needs, regulatory requirements, and long-term airport development plans.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

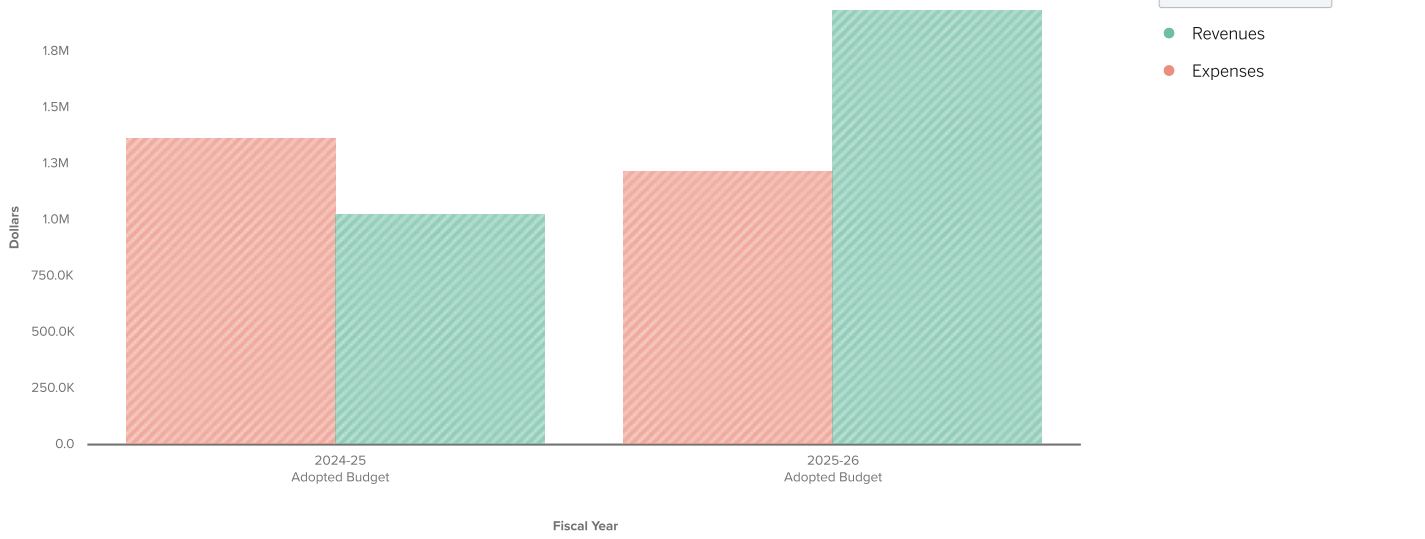
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Types

Airports-Capital Improvement | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	$63,569	$666,761	$455,989	$1,295,347	$1,295,347
44582 - ST-AERONAUTICS	–	$21,382	$24,268	$64,767	$64,767
STATE & FEDERAL AID TOTAL	**$63,569**	**$688,143**	**$480,257**	**$1,360,114**	**$1,360,114**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$575,943	$575,943
TRANSFERS TOTAL	**–**	**–**	**–**	**$575,943**	**$575,943**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$673	-$1,238	-$7,879	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$673**	**-$1,238**	**-$7,879**	**$0**	**$0**
REVENUES TOTAL	**$64,242**	**$686,905**	**$472,378**	**$1,936,057**	**$1,936,057**
Expenses					
FIXED ASSETS					
541613 - Beacon Tower Quincy Construction	–	–	$5,728	$301,143	$301,143
541616 - Perimeter Fence Quincy	–	–	–	$101,000	$101,000
541618 - Fuel Farm Chester	–	–	$41,745	$149,255	$149,255
541623 - Reseal - Beckwourth	–	–	–	$45,000	$45,000
541619 - Reseal Taxiway/Apron Chester	–	–	–	$45,000	$45,000
541614 - ALP Quincy	–	–	$48,534	$287,325	$287,325
541617 - ALP Rogers	–	–	$44,212	$284,800	$284,800
545431 - BCKWRTH--PLANNING	$5,130	$9,760	$30,400	$0	$0
541755 - BECKW AIRPORT RESEAL	$9,096	–	–	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
541757 - BECKW AIRPORT RESEAL CONST	–	$18,040	$328,509	$0	$0
541745 - CHESTER AIRPORT RESEAL	$2,099	–	–	$0	$0
541758 - CHESTER AP RESEAL CONSTRUCTION	–	$601,299	–	$0	$0
541740 - CHESTER WILDLIFE HAZARD	$21,069	–	–	$0	$0
545330 - CHSRT--PLANNING	$4,090	$19,130	$40,822	$0	$0
545331 - QNCY--PLANNING	$5,220	$13,935	$18,965	$0	$0
541756 - QUINCY AIRPORT BEACON	–	$61,552	–	$0	$0
541750 - QUNCY WILDLIFE	$25,713	$8,265	–	$0	$0
FIXED ASSETS TOTAL	**$72,416**	**$731,980**	**$558,915**	**$1,213,523**	**$1,213,523**
SERVICES & SUPPLIES					
525000 - OVERHEAD	$253	$7,085	–	$8,250	$8,250
SERVICES & SUPPLIES TOTAL	**$253**	**$7,085**	**–**	**$8,250**	**$8,250**
EXPENSES TOTAL	**$72,669**	**$739,065**	**$558,915**	**$1,221,773**	**$1,221,773**
Surplus (Deficit)	-$8,427	-$52,160	-$86,537	$714,284	$714,284

ALMANOR RECREATION-GENERAL FUNDED

Fund: 0001 General
Budget Unit: 20840 - Almanor Recreation-General Funded
Function: 07 - Recreation & Cultural Services
Activity: 37 - Recreation Facilities

DESCRIPTION

These funds are used for maintenance and repair needs at the Almanor Recreation Center, including items such as paint, plumbing parts, and electrical supplies.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43020 - RENTS & CONCESSIONS	$6,538	$5,285	$5,045	$5,500	$5,500
USE OF MONEY & PROPERTY TOTAL	**$6,538**	**$5,285**	**$5,045**	**$5,500**	**$5,500**
REVENUES TOTAL	**$6,538**	**$5,285**	**$5,045**	**$5,500**	**$5,500**
Expenses					
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	$4,176	$4,335	$4,650	$4,816	$4,816
527802 - ELECTRIC CHARGES	$3,459	$3,288	$4,586	$4,900	$4,900
521302 - FIRE EXTINGUISHER SVC	–	$58	–	$100	$100
521300 - MAINT.-BLDG. & GROUNDS	$3,000	$3,604	$2,729	$4,000	$4,000
525000 - OVERHEAD	–	–	–	$19,284	$19,284
527803 - PROPANE/OTHR HEATING FUEL	$4,705	$3,855	$4,171	$4,700	$4,700
520407 - REFUSE DISPOSAL	$1,772	$1,891	$1,997	$2,200	$2,200
527807 - WATER/SEWER CHARGES	$1,028	$1,155	$1,474	$1,600	$1,600
SERVICES & SUPPLIES TOTAL	**$18,141**	**$18,185**	**$19,608**	**$41,600**	**$41,600**
EXPENSES TOTAL	**$18,141**	**$18,185**	**$19,608**	**$41,600**	**$41,600**
Surplus (Deficit)	-$11,603	-$12,900	-$14,563	-$36,100	-$36,100

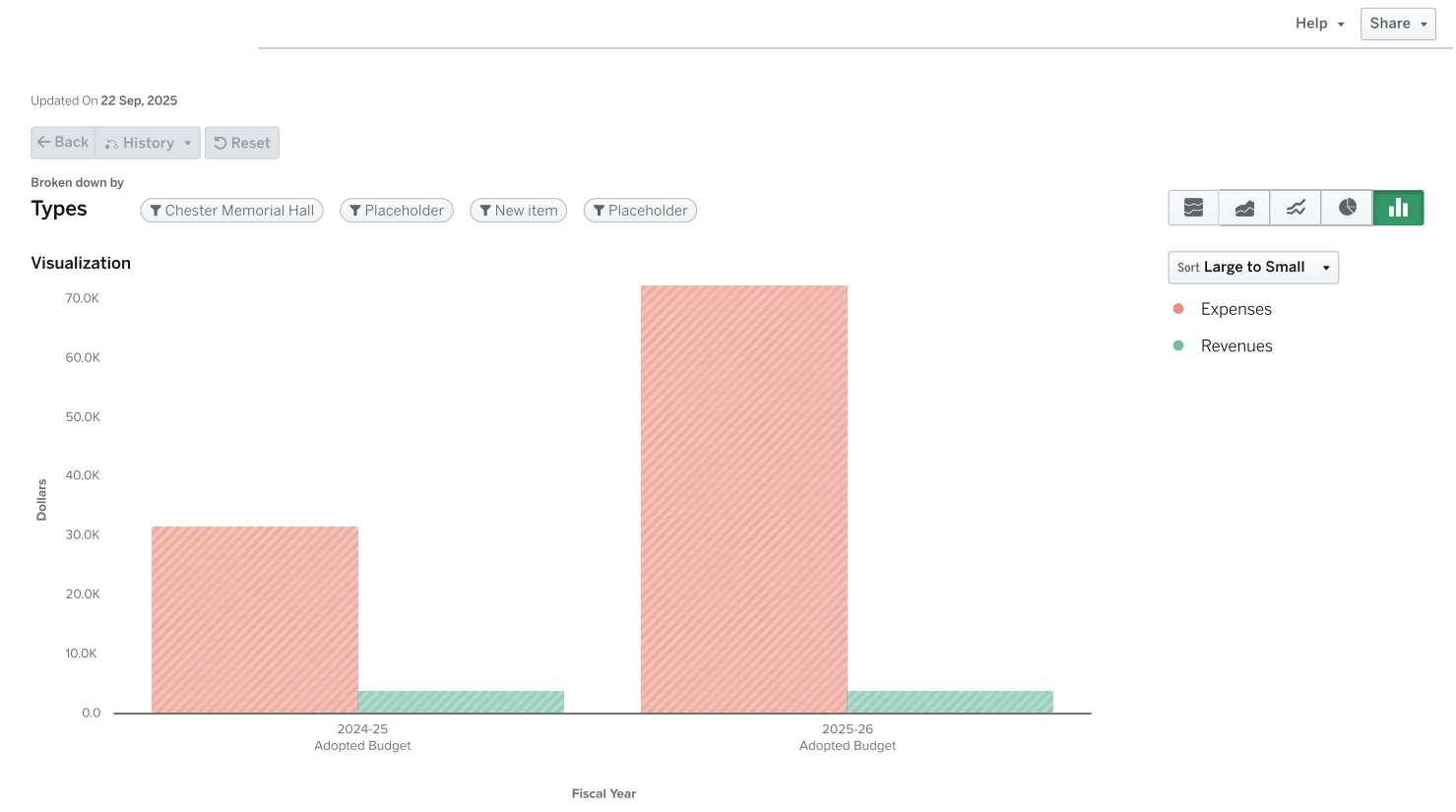
CHESTER MEMORIAL HALL

Fund: 0001 General
Budget Unit: 20790 - Chester Memorial Hall
Function: 07 - Recreation & Cultural Services
Activity: 35 - Memorial Buildings

DESCRIPTION

These funds are used for maintenance and repair needs at the Chester Memorial Hall, including items such as paint, plumbing parts, and electrical supplies.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43021 - RENTS & CONC.-CHESTER	$4,715	$4,679	$3,825	$4,000	$4,000
USE OF MONEY & PROPERTY TOTAL	**$4,715**	**$4,679**	**$3,825**	**$4,000**	**$4,000**
REVENUES TOTAL	**$4,715**	**$4,679**	**$3,825**	**$4,000**	**$4,000**
Expenses					
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	$4,037	$4,260	$4,635	$4,740	$4,740
527802 - ELECTRIC CHARGES	$5,395	$5,639	$6,274	$7,500	$7,500
521302 - FIRE EXTINGUISHER SVC	$373	$208	$211	$500	$500
521300 - MAINT.-BLDG. & GROUNDS	$3,114	$5,720	$4,833	$5,000	$5,000
525000 - OVERHEAD	–	–	–	$40,251	$40,251
527803 - PROPANE/OTHR HEATING FUEL	$6,500	$7,033	$7,942	$10,000	$10,000
520407 - REFUSE DISPOSAL	$2,378	$2,535	$2,679	$2,850	$2,850
527807 - WATER/SEWER CHARGES	$787	$1,186	$1,266	$1,365	$1,365
SERVICES & SUPPLIES TOTAL	**$22,583**	**$26,580**	**$27,839**	**$72,206**	**$72,206**
EXPENSES TOTAL	**$22,583**	**$26,580**	**$27,839**	**$72,206**	**$72,206**
Surplus (Deficit)	-$17,868	-$21,901	-$24,014	-$68,206	-$68,206

COUNTY PARKS

Fund: 0001 General
Budget Unit: 20756 - County Parks
Function: 07 - Recreation & Cultural Services
Activity: 37 - Recreation Facilities

DESCRIPTION

County Parks provide accessible recreational spaces and natural areas for residents and visitors to enjoy. These parks support community well-being by offering opportunities for outdoor activities, such as walking, hiking, sports, picnicking, and nature observation. They often include amenities like playgrounds, sports fields, restrooms, trails, and picnic areas. County Parks also play a key role in environmental stewardship, preserving open space, protecting wildlife habitats, and promoting sustainable land use practices.



REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Building & Grounds Maintenance Worker I/II/III	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**1**	**1**	**1**	**1**	**1**

BUDGET DETAIL - SCHEDULE 9

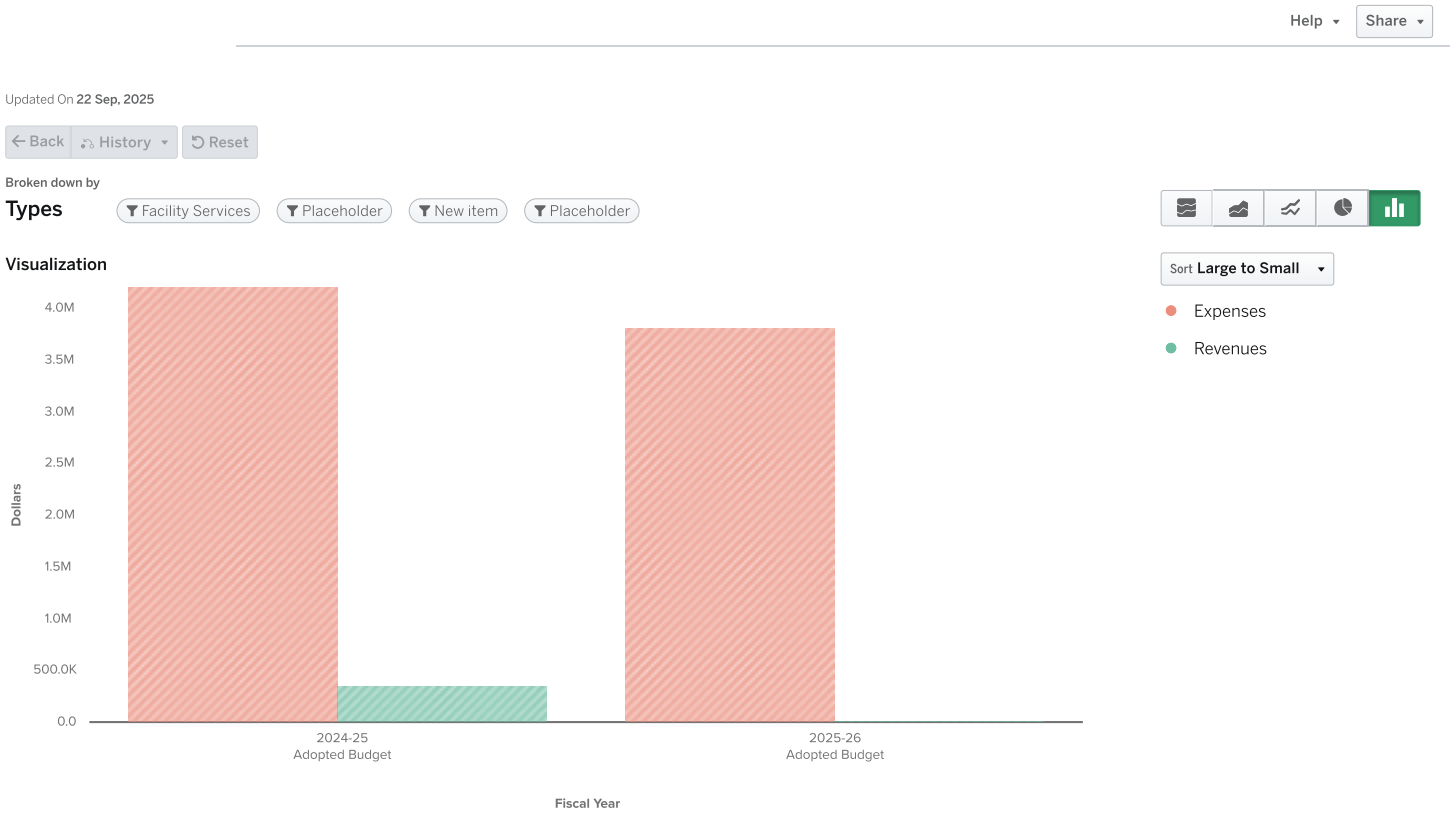
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45078 - CAMPING FEES	$10,750	$13,325	$13,125	$16,350	$16,350
45230 - PARK & RECREATION FEES	$1,898	$3,769	$2,814	$3,500	$3,500
45138 - RESTITUTION	$350	–	–	$200	$200
CHARGES FOR SERVICES TOTAL	**$12,998**	**$17,094**	**$15,939**	**$20,050**	**$20,050**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	–	–	–	$50,000	$50,000
46607 - OTHER MISCELLANEOUS	$60,027	$54,886	$17,424	$187,543	$187,543
OTHER REVENUE TOTAL	**$60,027**	**$54,886**	**$17,424**	**$237,543**	**$237,543**
REVENUES TOTAL	**$73,025**	**$71,980**	**$33,363**	**$257,593**	**$257,593**
Expenses					
FIXED ASSETS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
540110 - CAPITAL IMPROVEMENTS	–	–	–	$50,000	$50,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$50,000**	**$50,000**
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	$300	$300	$300	$300	$300
51120 - CELL PHONE ALLOW	$538	$904	$913	$925	$925
51110 - COMPENSATION INSURANCE	$694	$1,197	$603	$620	$620
51100 - FICA/MEDICARE OASDI	$3,233	$3,942	$4,421	$3,829	$3,829
51090 - GROUP INSURANCE	$5,991	–	$2,400	$3,600	$3,600
51081 - OPEB LIABILITY	$2,378	$2,415	$2,321	$2,686	$2,686
51020 - OTHER WAGES	$10,490	$11,774	$12,240	$12,400	$12,400
51060 - OVERTIME PAY	$88	–	$896	$5,000	$5,000
51000 - REGULAR WAGES	$27,837	$37,555	$40,615	$49,361	$49,361
51080 - RETIREMENT	$2,406	$8,821	$10,146	$11,750	$11,750
51070 - UNEMPLOYMENT INSURANCE	$1,885	$1,304	$990	$801	$801
SALARIES & BENEFITS TOTAL	**$55,841**	**$68,212**	**$75,844**	**$91,272**	**$91,272**
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	$6,155	$6,615	$6,855	$7,020	$7,020
527802 - ELECTRIC CHARGES	$13,816	$15,138	$11,893	$16,000	$16,000
527804 - HEATING FUEL/OIL	$578	$432	$234	$500	$500
525119 - LIABILITY SELF-FUND INSURANCE	$513	$561	$630	$612	$612
521300 - MAINT.-BLDG. & GROUNDS	$4,471	$5,819	$6,689	$7,500	$7,500
525000 - OVERHEAD	–	–	–	$150,114	$150,114
521900 - PROFESSIONAL SVC	$2,489	$2,007	$1,896	$2,600	$2,600
521902 - PROFESSIONAL SVC - GRANT	$33,456	$72,802	$63,069	$26,846	$26,846
520407 - REFUSE DISPOSAL	$4,892	$5,433	$5,977	$6,850	$6,850
524200 - RENTS/LEASES STRUCTURES	$16,800	$16,800	$16,800	$16,800	$16,800
527807 - WATER/SEWER CHARGES	$7,614	$8,460	$9,983	$11,000	$11,000
524307 - YARD/LAWN EQUIP MAINT	–	$300	–	$300	$300
SERVICES & SUPPLIES TOTAL	**$90,784**	**$134,367**	**$124,026**	**$246,142**	**$246,142**
EXPENSES TOTAL	**$146,624**	**$202,579**	**$199,870**	**$387,414**	**$387,414**
Surplus (Deficit)	-$73,599	-$130,599	-$166,507	-$129,821	-$129,821

FACILITY SERVICES

Fund: 0001 General
Budget Unit: 20120 - Facility Services
Function: 01 - General Government
Activity: 14 - Property Management

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Building & Grounds Maintenance Worker I/II/III	4	4	4	4	6
Department Fiscal Officer I/II	1	1	1	1	1
Director of Facility Services	0.83	0.83	0.83	0.83	0.83
Building & Grounds Maintenance Supervisor I/II	1	1	1	1	1
Building & Grounds Maintenance Technician	1	1	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
FULL-TIME EQUIVALENT POSITIONS	7.83	7.83	7.83	7.83	9.83

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	$31,568	$31,384	$7,615	$6,000	$6,000
OTHER REVENUE TOTAL	**$31,568**	**$31,384**	**$7,615**	**$6,000**	**$6,000**
STATE & FEDERAL AID					
44034 - STATE-OHV TRAIL GRANT	$454,817	$668,444	$82,328	$0	$0
STATE & FEDERAL AID TOTAL	**$454,817**	**$668,444**	**$82,328**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	$2,000	$6,441	$2,000	$2,000	$2,000
48005 - TRANSFER-IN5	–	–	$56,997	$0	$0
TRANSFERS TOTAL	**$2,000**	**$6,441**	**$58,997**	**$2,000**	**$2,000**
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	–	-$16	–	$0	$0
43010 - INTEREST-INVESTED FUNDS	$401	$489	$527	$250	$250
43026 - RENTS & CONC.-COURTHOUSE	$10,723	$9,199	$12,159	$12,500	$12,500
43022 - RENTS & CONC.-GREENVILLE	$28,850	–	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$39,974**	**$9,671**	**$12,686**	**$12,750**	**$12,750**
REVENUES TOTAL	**$528,360**	**$715,940**	**$161,626**	**$20,750**	**$20,750**
Expenses					
FIXED ASSETS					
540111 - CAPITAL IMPROVEMENT	–	–	–	$325,000	$325,000
540110 - CAPITAL IMPROVEMENTS	$38,350	$224,048	$553,446	$615,500	$615,500
544630 - EQUIPMENT REPLACEMENT	–	–	$35,068	$0	$0
541500 - VEHICLE	–	–	$63,648	$0	$0
FIXED ASSETS TOTAL	**$38,350**	**$224,048**	**$652,162**	**$940,500**	**$940,500**
OTHER CHARGES					
533800 - CONTRIB LAW LIBRARY	$8,400	$9,240	$9,240	$9,240	$9,240
OTHER CHARGES TOTAL	**$8,400**	**$9,240**	**$9,240**	**$9,240**	**$9,240**
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	$1,800	$1,800	$1,800	$2,400	$2,400
51120 - CELL PHONE ALLOW	$4,415	$4,000	$3,625	$4,800	$4,800
51110 - COMPENSATION INSURANCE	$71,172	$56,048	$71,162	$7,336	$7,336
51100 - FICA/MEDICARE OASDI	$34,832	$36,908	$39,195	$45,278	$45,278
51090 - GROUP INSURANCE	$83,589	$89,766	$147,146	$213,443	$213,443
51150 - LIFE INSURANCE	$278	$103	$291	$307	$307
51081 - OPEB LIABILITY	$18,621	$18,909	$18,173	$21,028	$21,028
51020 - OTHER WAGES	$24,074	$28,421	$7,305	$50,000	$50,000
51060 - OVERTIME PAY	$2,384	$2,857	$25,004	$50,000	$50,000
51000 - REGULAR WAGES	$430,051	$447,214	$478,498	$591,859	$591,859
51080 - RETIREMENT	$42,067	$112,109	$114,731	$142,914	$142,914
51070 - UNEMPLOYMENT INSURANCE	$1,251	$831	$769	$785	$785
SALARIES & BENEFITS TOTAL	**$714,535**	**$798,966**	**$907,700**	**$1,130,150**	**$1,130,150**
SERVICES & SUPPLIES					
521400 - ANNEX INS REPAIRS	$19,026	–	–	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521310 - BIOMASS OPERATION	$25,917	$45,329	$21,951	$30,000	$30,000
520402 - CLEANING SUPPLIES	$15,000	$19,000	$16,386	$24,000	$24,000
520100 - CLOTHING-EMPLOYEE	$1,056	$1,542	$1,356	$1,300	$1,300
520903 - COOL/HEAT MAINT CONTRCT	–	$553	$4,257	$8,000	$8,000
520250 - COPY MACHINE LEASE	$1,941	$1,724	$1,485	$2,000	$2,000
520404 - CUSTODIAL SERVICE	$202,633	$234,801	$241,473	$243,447	$243,447
527802 - ELECTRIC CHARGES	$297,561	$356,370	$377,108	$440,000	$440,000
520906 - ELEVATOR MAINT CONTRCT	$19,490	$23,340	$22,415	$27,000	$27,000
521302 - FIRE EXTINGUISHER SVC	$1,806	$2,479	$2,110	$3,000	$3,000
520905 - GENERATOR MAIN CONTRCT	$11,689	$15,643	$15,513	$20,000	$20,000
521307 - HEATING/COOLING SYS SVC	$5,000	$5,000	$13,187	$7,500	$7,500
527804 - HEATING FUEL/OIL	$58,352	$59,545	$61,709	$70,000	$70,000
525119 - LIABILITY SELF-FUND INSURANCE	$117,194	$168,876	$200,208	$503,856	$503,856
521300 - MAINT.-BLDG. & GROUNDS	$110,741	$111,131	$131,768	$135,000	$135,000
521600 - MEMBERSHIPS/ANNUAL DUES	–	–	$0	$150	$150
523703 - NEWSPAPER ADS	–	$258	$963	$1,000	$1,000
521800 - OFFICE EXPENSE	$881	$760	$294	$1,200	$1,200
521230 - OFFICE FURNITURE/EQUIP	–	$172	–	$350	$350
521801 - Office Water	–	–	$863	$1,000	$1,000
521334 - OHV TRAIL GRANT	$528,402	$627,960	–	$0	$0
520406 - PEST CONTROL	$1,475	$2,725	$4,535	$4,000	$4,000
520201 - PHONE - LAND LINE (S)	$8,510	$9,243	$11,022	$11,025	$11,025
520210 - POSTAGE/SHIP, MAIL COST	$246	$187	$148	$300	$300
521900 - PROFESSIONAL SVC	$8,550	$18,225	$67,069	$20,000	$20,000
527803 - PROPANE/OTHR HEATING FUEL	$28,858	$19,322	$17,487	$27,500	$27,500
520407 - REFUSE DISPOSAL	$28,047	$28,065	$30,991	$33,000	$33,000
520940 - SAFETY EQUIPMENT/EXPENSES	$357	$730	$0	$0	$0
521903 - SECURITY SYSTEM SVC	$5,352	$5,091	$5,309	$8,700	$8,700
524300 - SMALL TOOLS/INSTRUMENTS	$783	$1,744	$2,400	$3,000	$3,000
520410 - SOFTWARE LICENSE	$7,060	$7,472	$1,419	$1,570	$1,570
527400 - TRAVEL- IN COUNTY	$28,625	$25,262	$22,424	$28,000	$28,000
527500 - TRAVEL- OUT OF COUNTY	–	–	$0	$1,000	$1,000
527800 - UTILITIES	$127,778	$0	–	$0	$0
520902 - VEHICLE MAINTENANCE	$9,764	$12,700	$13,534	$15,000	$15,000
527807 - WATER/SEWER CHARGES	$49,749	$49,426	$53,337	$59,000	$59,000
524307 - YARD/LAWN EQUIP MAINT	$2,432	$2,500	$3,484	$3,500	$3,500
524306 - YARD/LAWN MINOR EQUIP	$2,914	$3,000	$2,592	$3,000	$3,000
SERVICES & SUPPLIES TOTAL	**$1,727,187**	**$1,860,176**	**$1,348,796**	**$1,737,398**	**$1,737,398**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	$1,000,000	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$1,000,000**	**$0**	**$0**
EXPENSES TOTAL	**$2,488,472**	**$2,892,430**	**$3,917,898**	**$3,817,288**	**$3,817,288**
Surplus (Deficit)	-$1,960,113	-$2,176,490	-$3,756,273	-$3,796,538	-$3,796,538

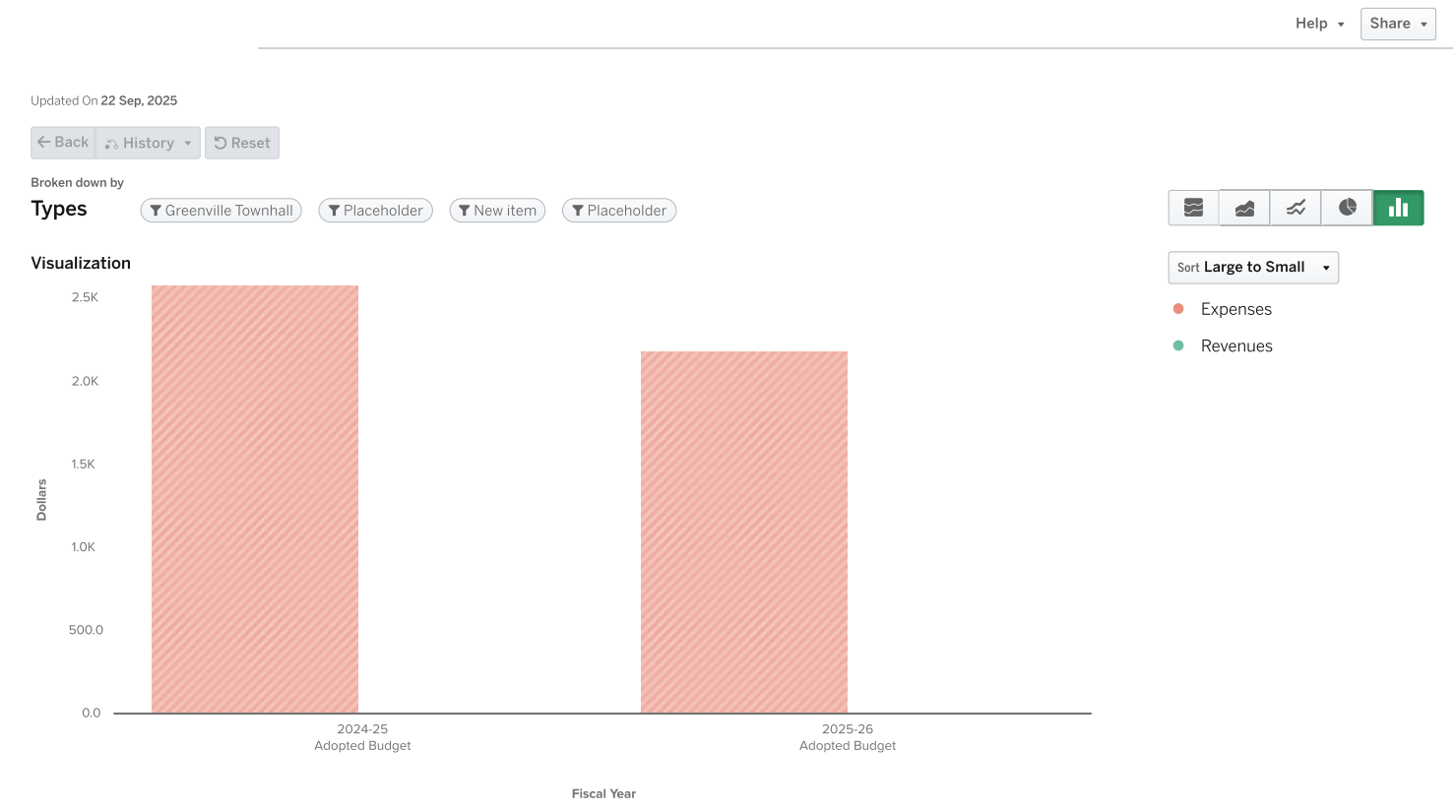
GREENVILLE TOWNHALL

Fund: 0001 General
Budget Unit: 20800 - Greenville Townhall
Function: 07 - Recreation & Cultural Services
Activity: 35 - Memorial Building

DESCRIPTION

These funds are used for maintenance and repair needs at the Greenville Townhall, including items such as paint, plumbing parts, and electrical supplies.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$47	$11	$14	$14	$14
51070 - UNEMPLOYMENT INSURANCE	$5	$34	$110	$114	$114
SALARIES & BENEFITS TOTAL	**$52**	**$45**	**$124**	**$128**	**$128**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$35	$33	$30	$20	$20
525000 - OVERHEAD	–	–	–	-$384	-$384
527807 - WATER/SEWER CHARGES	$2,423	$2,221	$2,423	$2,423	$2,423
SERVICES & SUPPLIES TOTAL	**$2,458**	**$2,254**	**$2,453**	**$2,059**	**$2,059**
EXPENSES TOTAL	**$2,510**	**$2,299**	**$2,577**	**$2,187**	**$2,187**
Surplus (Deficit)	-$2,510	-$2,299	-$2,577	-$2,187	-$2,187

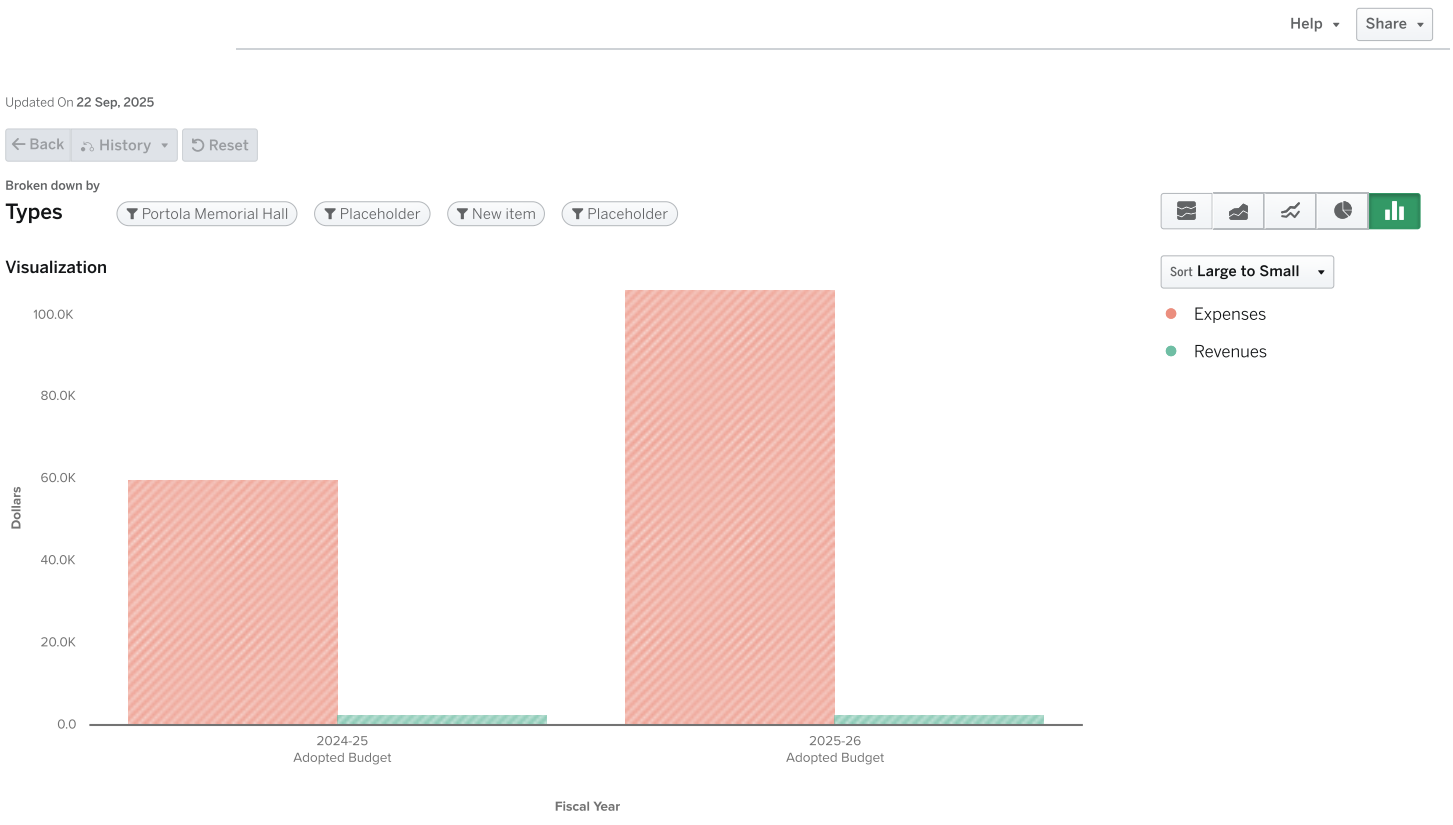
PORTOLA MEMORIAL HALL

Fund: 0001 General
Budget Unit: 20810 - Portola Memorial Hall
Function: 07 - Recreation & Cultural Services
Activity: 35 - Memorial Buildings

DESCRIPTION

These funds are used for maintenance and repair needs at the Portola Memorial Hall, including items such as paint, plumbing parts, and electrical supplies.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43023 - RENTS & CONC.-PORTOLA	$3,555	$2,455	$2,560	$2,500	$2,500
USE OF MONEY & PROPERTY TOTAL	**$3,555**	**$2,455**	**$2,560**	**$2,500**	**$2,500**
REVENUES TOTAL	**$3,555**	**$2,455**	**$2,560**	**$2,500**	**$2,500**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$85	$39	$52	$51	$51
51100 - FICA/MEDICARE OASDI	$39	–	–	$0	$0
51020 - OTHER WAGES	$510	–	–	$0	$0
51080 - RETIREMENT	$42	–	–	$0	$0
51070 - UNEMPLOYMENT INSURANCE	$8	$7	$6	$5	$5
SALARIES & BENEFITS TOTAL	**$685**	**$46**	**$58**	**$56**	**$56**
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	$5,500	$7,800	$9,300	$9,600	$9,600
527802 - ELECTRIC CHARGES	$12,650	$18,592	$17,546	$19,950	$19,950
521302 - FIRE EXTINGUISHER SVC	$295	$332	$700	$800	$800
525119 - LIABILITY SELF-FUND INSURANCE	$75,556	$75	$80	$58	$58
521300 - MAINT.-BLDG. & GROUNDS	$3,962	$1,377	$561	$3,000	$3,000
525000 - OVERHEAD	–	–	–	$47,985	$47,985
521900 - PROFESSIONAL SVC	$2,333	$3,600	$0	$0	$0
527803 - PROPANE/OTHR HEATING FUEL	$12,060	$13,924	$13,723	$16,750	$16,750
520407 - REFUSE DISPOSAL	$1,352	$1,872	$2,722	$2,950	$2,950
527807 - WATER/SEWER CHARGES	$4,398	$4,370	$4,393	$4,840	$4,840
SERVICES & SUPPLIES TOTAL	**$118,105**	**$51,943**	**$49,026**	**$105,933**	**$105,933**
EXPENSES TOTAL	**$118,790**	**$51,989**	**$49,084**	**$105,989**	**$105,989**
Surplus (Deficit)	-$115,235	-$49,534	-$46,524	-$103,489	-$103,489

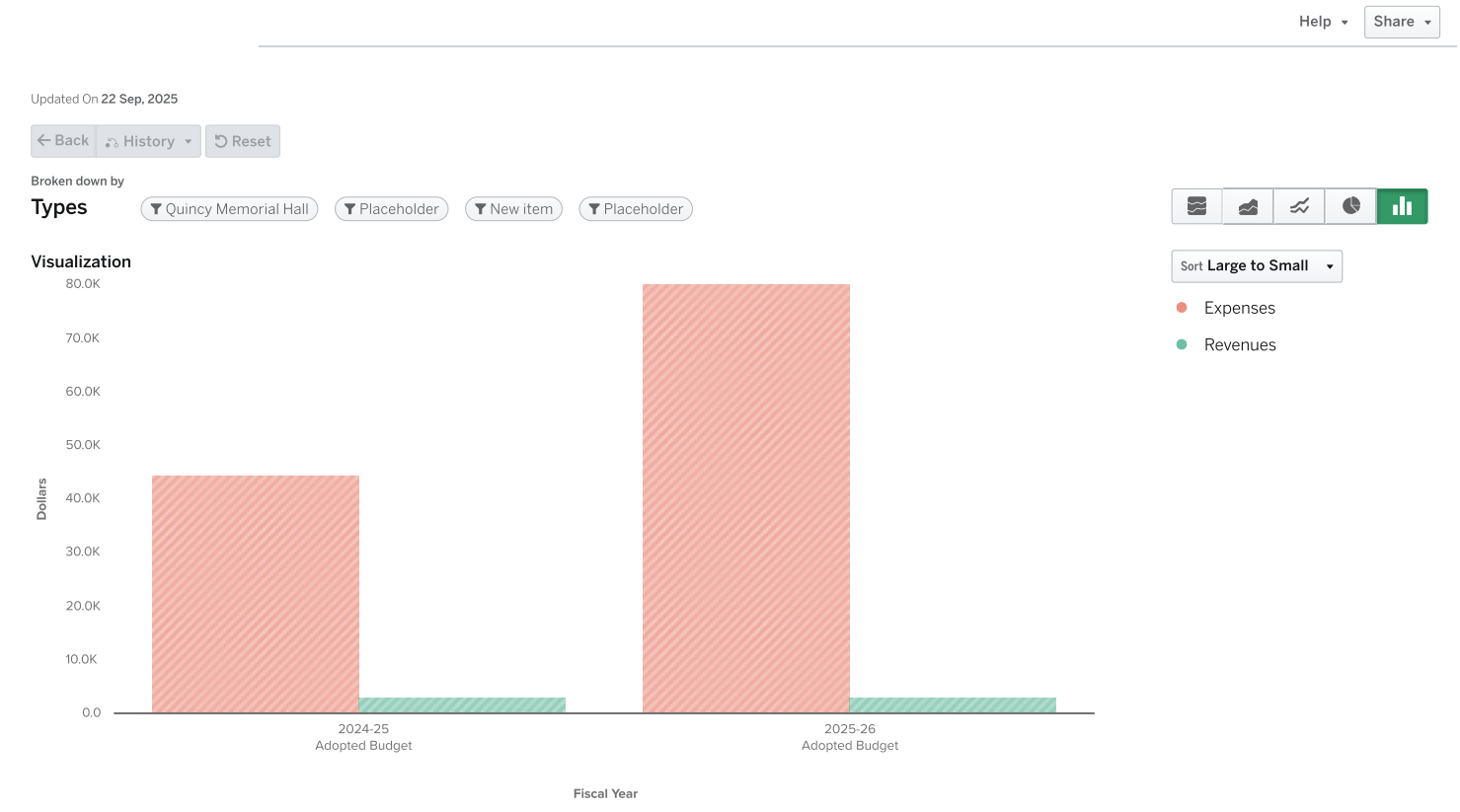
QUINCY MEMORIAL HALL

Fund: 0001 General
Budget Unit: 20820 - Quincy Memorial Hall
Function: 07 - Recreation & Cultural Services
Activity: 35 - Memorial Buildings

DESCRIPTION

These funds are used for maintenance and repair needs at the Quincy Memorial Hall, including items such as paint, plumbing parts, and electrical supplies.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43024 - RENTS & CONC.-QUINCY	$3,975	$3,885	$2,720	$3,000	$3,000
USE OF MONEY & PROPERTY TOTAL	**$3,975**	**$3,885**	**$2,720**	**$3,000**	**$3,000**
REVENUES TOTAL	**$3,975**	**$3,885**	**$2,720**	**$3,000**	**$3,000**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	–	$26	$4	$0	$0
SALARIES & BENEFITS TOTAL	**–**	**$26**	**$4**	**$0**	**$0**
SERVICES & SUPPLIES					
520404 - CUSTODIAL SERVICE	$10,159	$10,159	$10,388	$10,464	$10,464
527802 - ELECTRIC CHARGES	$13,500	$17,304	$17,748	$18,750	$18,750
521302 - FIRE EXTINGUISHER SVC	$161	$360	$389	$500	$500
521300 - MAINT.-BLDG. & GROUNDS	$100	–	–	$600	$600
525000 - OVERHEAD	–	–	–	$33,858	$33,858
527803 - PROPANE/OTHR HEATING FUEL	$8,098	$8,337	$8,262	$10,500	$10,500
520407 - REFUSE DISPOSAL	$2,261	$2,285	$2,328	$2,800	$2,800
527807 - WATER/SEWER CHARGES	$1,665	$2,706	$2,062	$2,600	$2,600
SERVICES & SUPPLIES TOTAL	**$35,944**	**$41,152**	**$41,177**	**$80,072**	**$80,072**
EXPENSES TOTAL	**$35,944**	**$41,178**	**$41,181**	**$80,072**	**$80,072**
Surplus (Deficit)	-$31,969	-$37,293	-$38,461	-$77,072	-$77,072

FAIR

Fund: 0005 County Fair
Budget Unit: 20190 - Fair
Function: 01 - General Government
Activity: 15 - Promotion

DEPARTMENT NARRATIVE

Department Head: John Steffanic
Title: Director

The Plumas Sierra County Fairgrounds are a year-round event center featuring nearly 400 events, meetings, and conferences with the additional task of producing an annual county fair. In 2024, the Fairgrounds hosted 334 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 is 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.



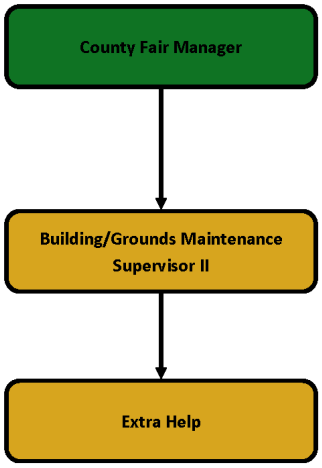
HIGHLIGHTS FROM THE PAST YEAR

The Fair expanded its relationship with the Central Plumas Recreation District, resulting in several improvements to the flexibility of Serpilio Hall. Several maintenance goals were met with improvements to the main well, electric system, and lighting.

PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
County Fair/Event Center Manager	1	1	1	1	1
Building & Grounds Maintenance Supervisor I/II	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**2**	**2**	**2**	**2**	**2**

DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

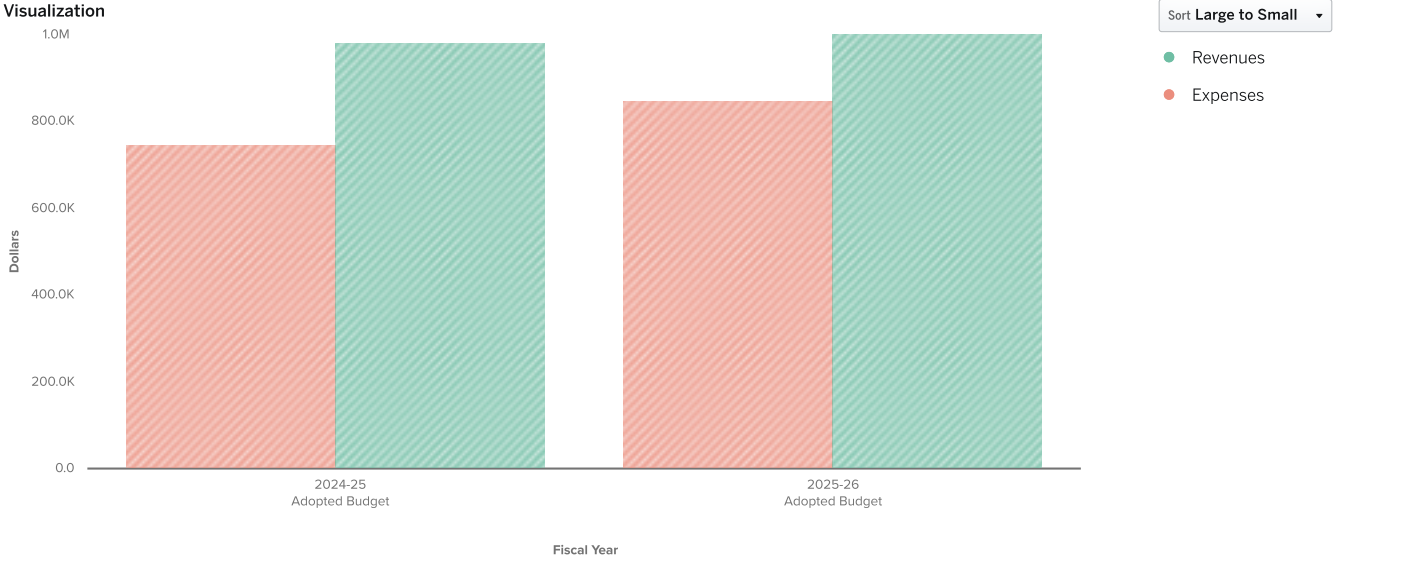
Back History Reset

Broken down by

Types

County Fair Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45078 - CAMPING FEES	$16,320	$6,405	$7,263	$6,000	$6,000
45610 - ENTRY FEES/EXHIBIT	$2,858	$4,265	$5,398	$5,000	$5,000
45621 - ENTRY FEES/SHOW	$3,995	$2,973	$3,036	$3,000	$3,000
45601 - FAIR ADMISSION	$24,034	$13,279	$24,108	$20,000	$20,000
45602 - FAIR ADMISSION-DISCOUNT	$8,133	$16,443	$6,454	$10,000	$10,000
45034 - RENTAL-FESTIVAL	$6,046	$9,133	$15,622	$16,000	$16,000
45138 - RESTITUTION	$528	$133	$374	$0	$0
45633 - SATURDAY SHOW	$4,692	$4,320	–	$0	$0
45622 - STALL FEES	$2,002	$2,120	$4,138	$4,000	$4,000
CHARGES FOR SERVICES TOTAL	**$68,608**	**$59,071**	**$66,393**	**$64,000**	**$64,000**
OTHER REVENUE					
46605 - CAMPING FAIR	$1,260	$1,130	$11,270	$11,000	$11,000
46070 - CNTRB FR OTHR AGENCY	$5,000	$5,000	$5,000	$5,000	$5,000
46239 - DONATIONS	$932	$960	$1,631	$2,000	$2,000
46607 - OTHER MISCELLANEOUS	$1,423	$3,246	$4,535	$4,000	$4,000
46251 - REIMBURSEMENTS/REFUNDS	$3,255	–	–	$0	$0
46606 - SPONSORSHIPS	$500	–	$500	$4,000	$4,000
OTHER REVENUE TOTAL	**$12,370**	**$10,336**	**$22,936**	**$26,000**	**$26,000**
STATE & FEDERAL AID					
44200 - STATE-AID FOR CO. FAIRS	$61,000	$116,950	$137,400	$90,000	$90,000
44290 - STATE-OTHER	$66,932	–	–	$0	$0

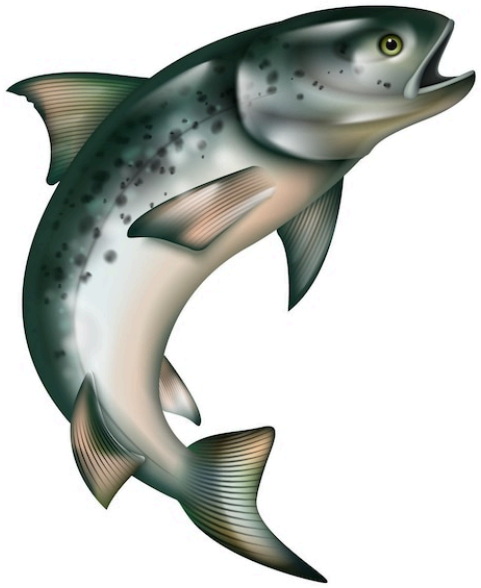
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
STATE & FEDERAL AID TOTAL	**$127,932**	**$116,950**	**$137,400**	**$90,000**	**$90,000**
TAX REVENUE					
40070 - TIMBER YIELD TAX	$2,714	$1,837	$2,101	$2,000	$2,000
TAX REVENUE TOTAL	**$2,714**	**$1,837**	**$2,101**	**$2,000**	**$2,000**
TRANSFERS					
48000 - TRANSFER-IN	$4,999	$4,999	$6,609	$598,999	$598,999
48005 - TRANSFER-IN5	–	–	$18,227	$0	$0
TRANSFERS TOTAL	**$4,999**	**$4,999**	**$24,836**	**$598,999**	**$598,999**
USE OF MONEY & PROPERTY					
43072 - CARNIVAL PRE-SALE	$30,340	$43,820	$54,646	$50,000	$50,000
43073 - FOOD CONCESSIONS	$26,393	$28,734	$34,258	$30,000	$30,000
43092 - GROUNDS RENTAL	$102,364	$62,221	$101,625	$85,000	$85,000
43010 - INTEREST-INVESTED FUNDS	$11,270	-$293	-$6,025	$100	$100
43074 - NON-FOOD CONCESSIONS	$10,500	$12,212	$14,055	$13,000	$13,000
43099 - RENTAL-GRANDSTAND	$6,895	$4,050	–	$8,000	$8,000
43091 - RENTAL OF BUILDINGS	$22,419	$11,002	$18,550	$18,000	$18,000
43096 - RENTAL -STALL	–	$30	–	$0	$0
43608 - RENTAL-STORAGE	$15,735	$20,877	$15,545	$17,000	$17,000
43998 - UNREALZED GAINS/LOSSES	$6,394	$1,502	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$232,310**	**$184,156**	**$232,654**	**$221,100**	**$221,100**
REVENUES TOTAL	**$448,933**	**$377,350**	**$486,320**	**$1,002,099**	**$1,002,099**
Expenses					
FIXED ASSETS					
540112 - CAPITAL IMPROVEMENT	$33,947	–	–	$0	$0
FIXED ASSETS TOTAL	**$33,947**	**–**	**–**	**$0**	**$0**
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	$300	–	$300	$0	$0
51120 - CELL PHONE ALLOW	$600	$600	$600	$600	$600
51110 - COMPENSATION INSURANCE	$10,747	$8,424	–	$0	$0
51100 - FICA/MEDICARE OASDI	$19,429	$20,547	$20,870	$16,063	$17,781
51090 - GROUP INSURANCE	$33,141	$33,697	$54,214	$55,691	$55,691
51150 - LIFE INSURANCE	$334	$334	$334	$370	$370
51081 - OPEB LIABILITY	$4,757	$4,830	$4,642	$5,371	$5,371
51020 - OTHER WAGES	$60,757	$68,226	$60,954	$100,000	$100,000
51060 - OVERTIME PAY	$20,684	$12,277	$17,994	$3,000	$3,000
51000 - REGULAR WAGES	$188,498	$195,275	$202,986	$209,970	$232,416
51080 - RETIREMENT	$21,413	$53,885	$55,658	$54,958	$57,086
51070 - UNEMPLOYMENT INSURANCE	$1,838	$1,142	$844	$1,070	$1,070
SALARIES & BENEFITS TOTAL	**$362,499**	**$399,237**	**$419,397**	**$447,093**	**$473,385**
SERVICES & SUPPLIES					
523001 - ADVERTISEMENT	$3,936	$1,893	$1,206	$2,000	$2,000
524440 - AWARDS	$2,896	$5,632	$2,306	$4,000	$4,000
521231 - COMPUTERS<1500.00	$372	$298	$298	$600	$600
527802 - ELECTRIC CHARGES	$74,233	$90,792	$100,592	$112,000	$112,000
521952 - ENTERTAINMENT	$80,834	$80,499	$62,889	$63,000	$63,000
520900 - EQUIPMENT MAINTENANCE	$1,182	$2,023	$694	$2,000	$2,000
521102 - FUEL - VEHICLE	$5,073	$4,787	$972	$5,000	$5,000
520500 - INSURANCE	$16,725	$16,448	$19,637	$19,200	$19,200
520203 - INTERNET SERVICE	$2,260	$2,280	$2,225	$2,300	$2,300
525119 - LIABILITY SELF-FUND INSURANCE	$1,471	$1,721	$2,222	$2,802	$2,802
521300 - MAINT.-BLDG. & GROUNDS	$113,631	$45,231	$52,880	$40,000	$40,000
521600 - MEMBERSHIPS/ANNUAL DUES	$8,438	$2,675	$2,825	$3,000	$3,000
521800 - OFFICE EXPENSE	$1,289	$2,237	$1,539	$2,000	$2,000
525000 - OVERHEAD	$24,605	$16,475	–	$47,833	$47,833

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520409 - PAPER PRODUCTS-HOUSEHOLD	$5,164	$3,517	$2,835	$4,000	$4,000
520201 - PHONE - LAND LINE (S)	$486	$488	$572	$1,100	$1,100
520210 - POSTAGE/SHIP, MAIL COST	$30	$123	$204	$300	$300
520233 - PRINTING SVC/CHRGS	$533	$776	$438	$1,000	$1,000
521900 - PROFESSIONAL SVC	$21,575	$25,090	$23,250	$22,000	$22,000
527803 - PROPANE/OTHR HEATING FUEL	$16,864	$8,804	$8,405	$9,000	$9,000
520407 - REFUSE DISPOSAL	$9,387	$7,852	$8,387	$8,500	$8,500
520940 - SAFETY EQUIPMENT/EXPENSES	–	–	–	$100	$100
524400 - SPECIAL DEPARTMENT EXPENSE	–	$54,138	$4,348	$5,000	$5,000
527500 - TRAVEL- OUT OF COUNTY	$2,447	$2,492	$2,141	$3,000	$3,000
520904 - UTILITY EQUIPMENT MAINT	$2,267	$2,905	$943	$1,000	$1,000
520902 - VEHICLE MAINTENANCE	$1,750	$954	$2,150	$2,000	$2,000
527807 - WATER/SEWER CHARGES	$7,824	$6,362	$14,357	$11,000	$11,000
SERVICES & SUPPLIES TOTAL	**$405,270**	**$386,493**	**$318,318**	**$373,735**	**$373,735**
TRANSFERS					
570000 - TRANSFERS IN/OUT--IT	–	–	–	$2,409	$2,409
TRANSFERS TOTAL	**–**	**–**	**–**	**$2,409**	**$2,409**
EXPENSES TOTAL	**$801,716**	**$785,730**	**$737,715**	**$823,237**	**$849,529**
Surplus (Deficit)	-$352,784	-$408,380	-$251,395	$178,862	$152,570

FISH & GAME COMMISSION

Fund: 0003 Fish and Game
Budget Unit: 20500 - Fish & Game Commission
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION



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

HIGHLIGHTS FROM THE PAST YEAR

The Plumas County Fish & Game Commission (PCFGC) installed two wildlife guzzlers, each storing 1800 gallons of water from rainfall and snowmelt, on the north side of Highway 36 to provide water for deer and reduce roadkill near Lake Almanor. PG&E settlement funds were used to replace the existing guzzlers that were destroyed in the Dixie Fire.

The PCFGC contributed funds to the Plumas Audubon Society for their annual Grebe Festival at Lake Almanor. Funds were used to rent a pontoon boat for participants to view existing grebes up close. PG&E settlement funds were used to benefit this wildlife-related activity within the footprint of the Dixie Fire.

The Commission continued its partnership with the Plumas Unified School District K-6 Outdoor Education Program by committing to a level of funding to reimburse the qualified expenses for the four elementary schools in Plumas County.

The Commission partnered with Feather River Trout Unlimited to provide fishing poles for the annual Graeagle Fishing Derby.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

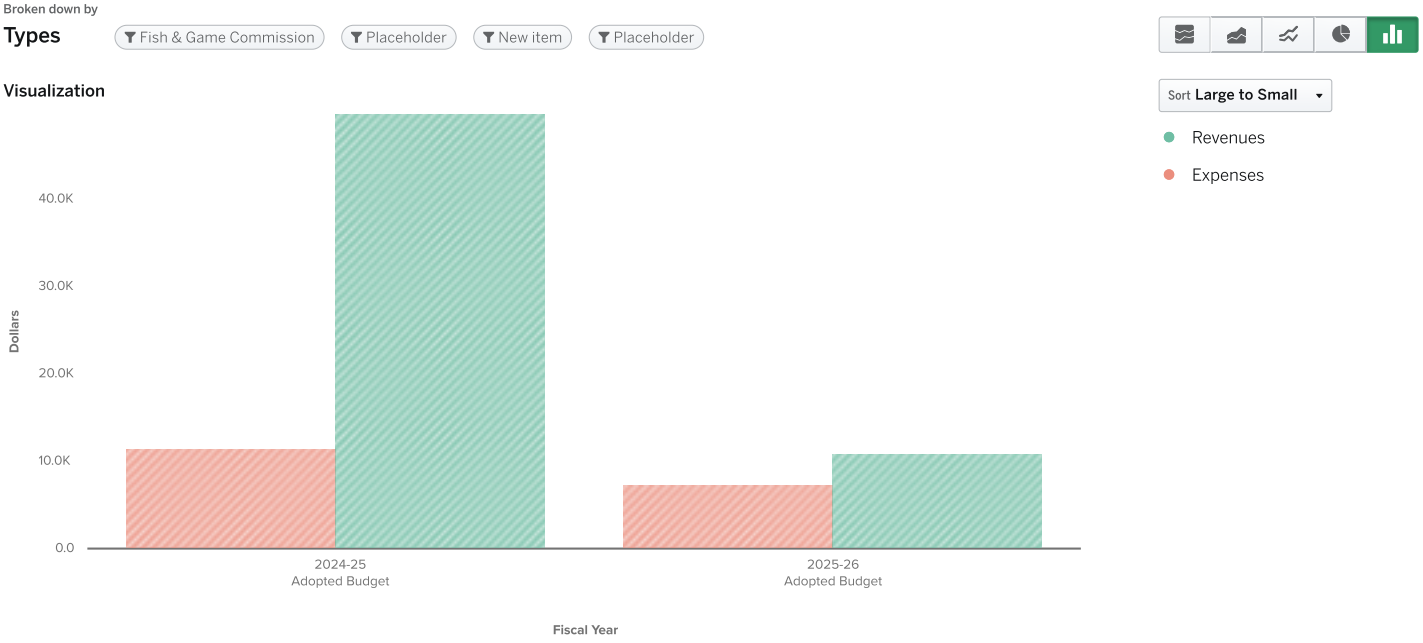
Back History Reset

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Types

Fish & Game Commission | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
FINES & PENALTIES					
42040 - OTHER COURT FINES	-$1,262	$1,225	$1,228	$1,000	$1,000
FINES & PENALTIES TOTAL	**-$1,262**	**$1,225**	**$1,228**	**$1,000**	**$1,000**
OTHER REVENUE					
46612 - PGE SETTLEMENT-REVENUE	$140,000	–	–	$0	$0
OTHER REVENUE TOTAL	**$140,000**	**–**	**–**	**$0**	**$0**
STATE & FEDERAL AID					
44490 - FEDERAL-GRAZING FEES	$222	–	$506	$0	$0
44440 - FEDERAL-IN LIEU TAXES	$1,903	$1,903	$1,903	$1,903	$1,903
STATE & FEDERAL AID TOTAL	**$2,125**	**$1,903**	**$2,409**	**$1,903**	**$1,903**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$7,435	$9,017	$8,685	$8,000	$8,000
43998 - UNREALZED GAINS/LOSSES	$1,422	$2,149	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$8,857**	**$11,166**	**$8,685**	**$8,000**	**$8,000**
REVENUES TOTAL	**$149,720**	**$14,294**	**$12,323**	**$10,903**	**$10,903**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$47	$325	$313	$173	$173
51100 - FICA/MEDICARE OASDI	$230	$229	$230	$0	$0
51020 - OTHER WAGES	$3,013	$3,115	$3,013	$3,250	$3,250
51070 - UNEMPLOYMENT INSURANCE	$5	$4	$3	$4	$4
SALARIES & BENEFITS TOTAL	**$3,295**	**$3,674**	**$3,559**	**$3,427**	**$3,427**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SERVICES & SUPPLIES					
520230 - COPY CHARGES	–	$20	–	$10	$10
524620 - GRAEAGLE FISH DERBY	–	–	$729	$0	$0
524640 - JR PHEASANT HUNT	–	–	–	$500	$500
525119 - LIABILITY SELF-FUND INSURANCE	$35	$39	$45	$42	$42
525000 - OVERHEAD	$3,738	$317	–	-$653	-$653
524670 - PGE SETTLE EXPENSE	$30,118	$19,121	$2,687	$0	$0
520210 - POSTAGE/SHIP, MAIL COST	–	$16	–	$15	$15
524400 - SPECIAL DEPARTMENT EXPENSE	$1,932	$1,629	–	$3,000	$3,000
527400 - TRAVEL- IN COUNTY	$716	$1,380	$1,404	$1,000	$1,000
SERVICES & SUPPLIES TOTAL	**$36,539**	**$22,522**	**$4,865**	**$3,914**	**$3,914**
EXPENSES TOTAL	**$39,834**	**$26,196**	**$8,423**	**$7,341**	**$7,341**
Surplus (Deficit)	$109,886	-$11,901	$3,899	$3,562	$3,562

HUMAN RESOURCES

Fund: 0001 General
Budget Unit: 20035 - Human Resources
Function: 01 - General Government
Activity: 10 - Legislative & Admin

DEPARTMENT NARRATIVE



Department Head: Sara James
Title: 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.

HIGHLIGHTS FROM THE PAST YEAR

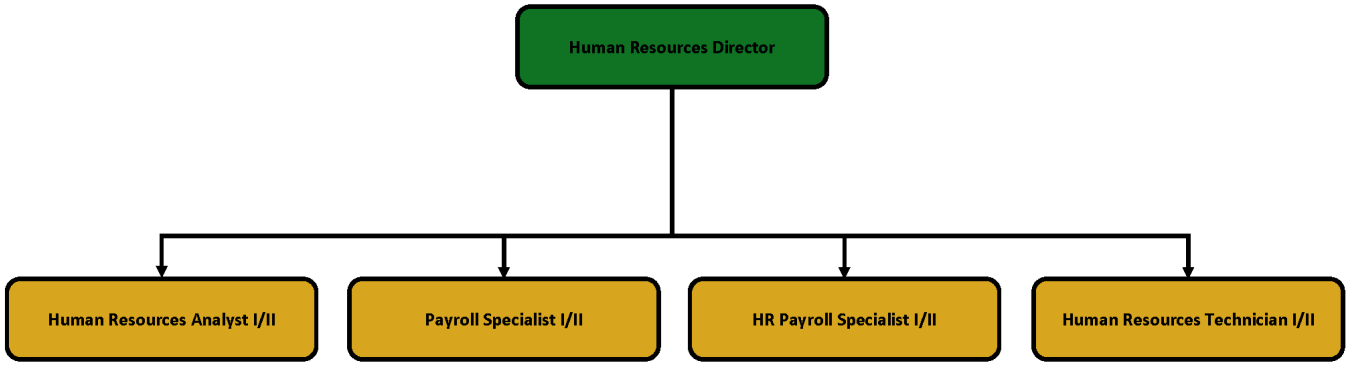
- The team worked diligently to approve new job classifications, including Help Desk Specialist, Behavioral Health SUD Counselors, Bookmobile Library Assistant, and the Disaster Recovery Coordinator. Several other job descriptions have been updated as well.

- Recruitment efforts have increased, including the use of online platforms and attending job fairs.
- Despite significant changes in leadership, HR continues to timely input and process payroll, ensuring all employees receive their pay and merit increases efficiently.
- HR has implemented changes to the minimum wage, and ensured that our classification plan and salary schedules are up to date.

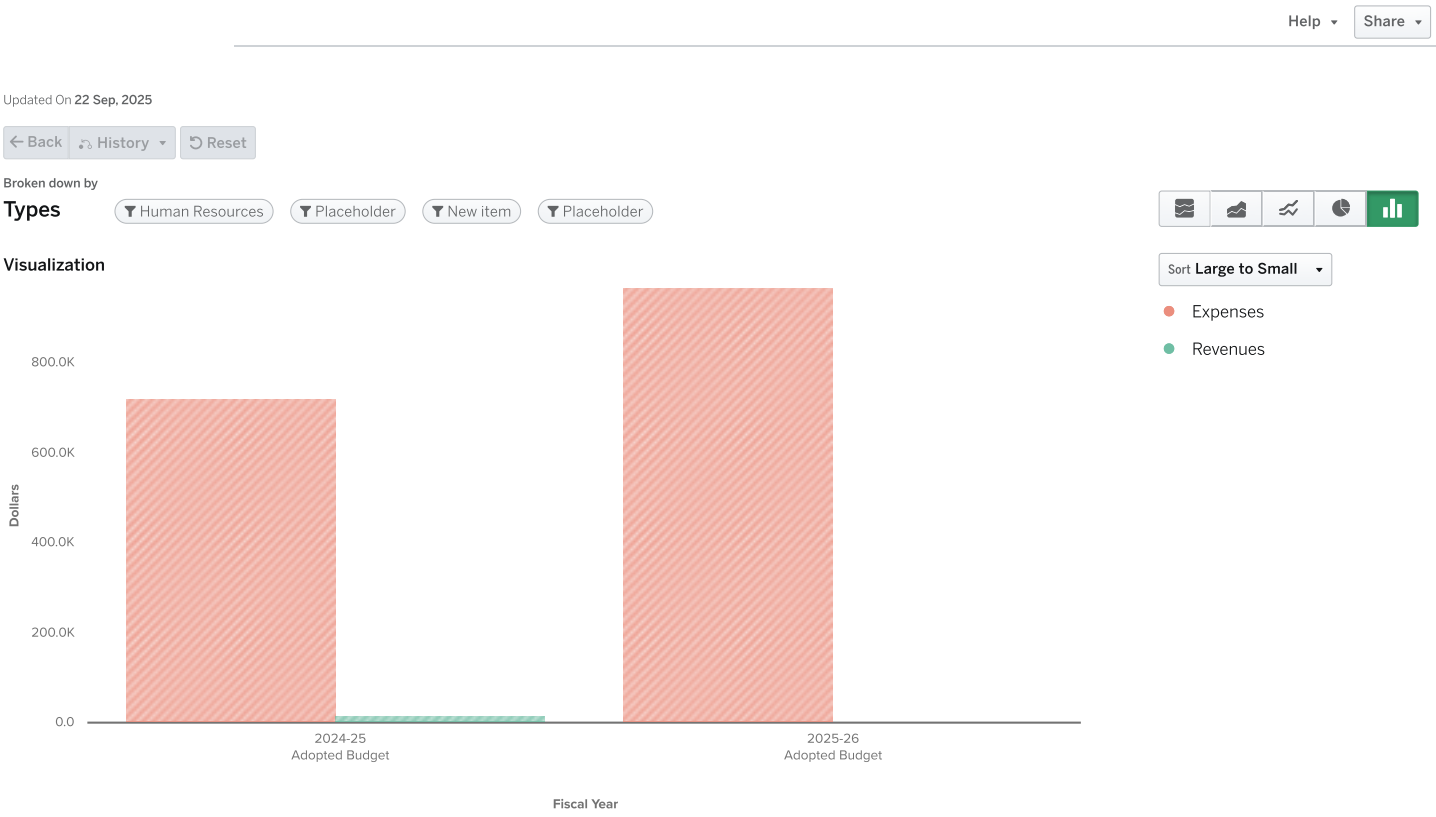
PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Human Resources Technician I/II/III	1	1	1	1	1
Human Resources Analyst I/II	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resources Payroll Specialist I/II	1	2	2	2	2
FULL-TIME EQUIVALENT POSITIONS	**4**	**5**	**5**	**5**	**5**

DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$26	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$10	$20	–	$0	$0
OTHER REVENUE TOTAL	**$36**	**$20**	**–**	**$0**	**$0**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$27,346	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$27,346**	**$0**	**$0**
REVENUES TOTAL	**$36**	**$20**	**$27,346**	**$0**	**$0**
Expenses					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$420	$245	–	$0	$0
51110 - COMPENSATION INSURANCE	$3,573	$7,809	$4,660	$5,501	$5,501
51100 - FICA/MEDICARE OASDI	$23,441	$28,747	$30,544	$29,128	$29,128
51090 - GROUP INSURANCE	$63,602	$60,271	$95,588	$128,639	$128,639
51150 - LIFE INSURANCE	$763	$843	$845	$1,040	$1,040
51081 - OPEB LIABILITY	$9,513	$9,660	$11,604	$13,428	$13,428
51020 - OTHER WAGES	$1,638	$6,577	$12,281	$37,000	$37,000
51060 - OVERTIME PAY	–	$2,786	$7,994	$8,000	$8,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51000 - REGULAR WAGES	$315,148	$369,867	$376,284	$380,750	$380,750
51080 - RETIREMENT	$28,489	$93,128	$93,159	$91,012	$91,012
51070 - UNEMPLOYMENT INSURANCE	$1,077	$1,377	$1,293	$1,362	$1,362
SALARIES & BENEFITS TOTAL	**$447,664**	**$581,311**	**$634,251**	**$695,860**	**$695,860**
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	$8,600	$655	$5,233	$6,500	$6,500
520250 - COPY MACHINE LEASE	$2,627	$2,627	$1,970	$5,800	$5,800
520419 - COVID PPE & CLEANING COST	$338	–	–	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	$2,642	$3,039	$6,598	$6,793	$6,793
521600 - MEMBERSHIPS/ANNUAL DUES	$9,671	$9,930	$10,767	$11,200	$11,200
520901 - OFFICE EQUIP MAINTENANCE	$726	$918	$689	$1,600	$1,600
521800 - OFFICE EXPENSE	$7,926	$2,340	$1,267	$5,263	$5,263
521801 - Office Water	–	–	$289	$600	$600
520220 - PAPER/PAPER SUPPLIES	$1,214	$974	$733	$1,500	$1,500
520201 - PHONE - LAND LINE (S)	$303	$220	$236	$300	$300
520210 - POSTAGE/SHIP, MAIL COST	$518	$413	$39	$700	$700
521900 - PROFESSIONAL SVC	$301	$1,088	$613	$212,750	$212,750
523702 - PUB - RECRUITMENT ADS	$1,314	$3,388	$1,780	$9,500	$9,500
523711 - SUBSCRIPTIONS	–	–	–	$1,500	$1,500
527000 - TRAINING	$480	$100	$425	$4,500	$4,500
527500 - TRAVEL- OUT OF COUNTY	$500	–	–	$2,500	$2,500
SERVICES & SUPPLIES TOTAL	**$37,162**	**$25,692**	**$30,638**	**$271,006**	**$271,006**
EXPENSES TOTAL	**$484,826**	**$607,003**	**$664,890**	**$966,866**	**$966,866**
Surplus (Deficit)	-$484,790	-$606,983	-$637,544	-$966,866	-$966,866

INFORMATION TECHNOLOGY

Fund: 0001 General
Budget Unit: 20220 - Information Technology
Function: 01 - General Government
Activity: 16 - Other General

DEPARTMENT NARRATIVE

Department Head: Greg Ellingson
Title: 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.

HIGHLIGHTS FROM THE PAST YEAR

As we close out another fiscal year, the Plumas County Information Technology Department would like to take a moment to highlight several key accomplishments from the past year. These achievements reflect our ongoing commitment to strengthening the County's technology infrastructure, improving security, and enhancing support for all departments.

FY 2024/2025 Department Highlights

- **Sheriff's Office IT Integration & Network Rebuild**
  This year, IT successfully absorbed full support responsibilities for the Sheriff's Office, including a complete rebuild of their network infrastructure and perimeter firewall. This effort has significantly improved performance, stability, and security for the department.
- **Deployment of Endpoint Detection & Response (EDR) at the Sheriff's Office**
  We deployed CrowdStrike EDR across all endpoints within the Sheriff's Office. This advanced threat protection platform provides real-time detection and response to potential security threats, enhancing the overall security posture of the department.
- **Enhanced Security Practices**
  The department implemented several security improvements in alignment with industry best practices. These enhancements are part of our broader strategy to continuously improve the County's cybersecurity resilience.
- **Ongoing Cybersecurity and Efficiency Training**
  We continued our efforts to educate and empower County employees by providing training on cybersecurity awareness and tools designed to increase day-to-day efficiency.
- **Configuration and Deployment of Efficiency Tools**
  IT worked closely with departments to identify, configure, and deploy a range of tools aimed at improving operational efficiency. From cloud-

based collaboration platforms to workflow automation, our goal has been to support departments in working smarter and more effectively.

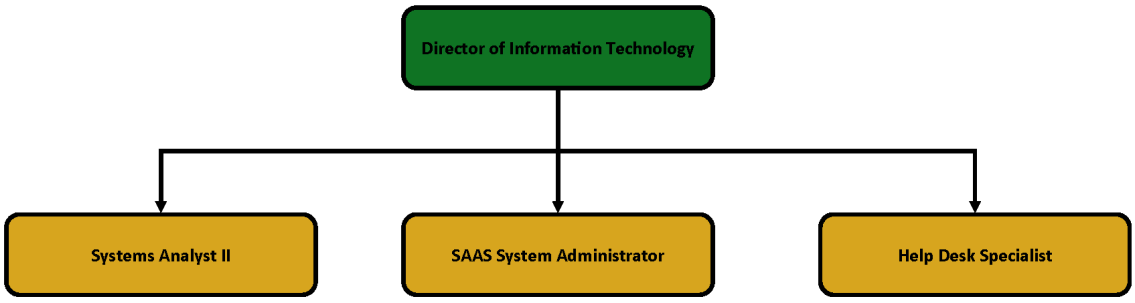
- **Improved Help Desk Support**
  To address increasing support needs and improve ticket response times, the department hired a new Helpdesk Specialist. This addition has already begun to improve the speed and quality of our support services.

We appreciate the continued support and collaboration from all departments as we work to provide secure, reliable, and efficient technology services. We look forward to building on this momentum in the year ahead.

PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Systems Analyst I/II	1	1	1	1	1
SAAS Systems Administrator	0	1	1	1	1
Director of Information Technology	1	1	1	1	1
Office Automation Specialist	1	0	0	0	0
Programmer Analyst	1	0	0	0	0
Help Desk Specialist	0	0	0	0	1
Network/EDR Administrator	0	1	1	1	0
FULL-TIME EQUIVALENT POSITIONS	**4**	**4**	**4**	**4**	**4**

DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

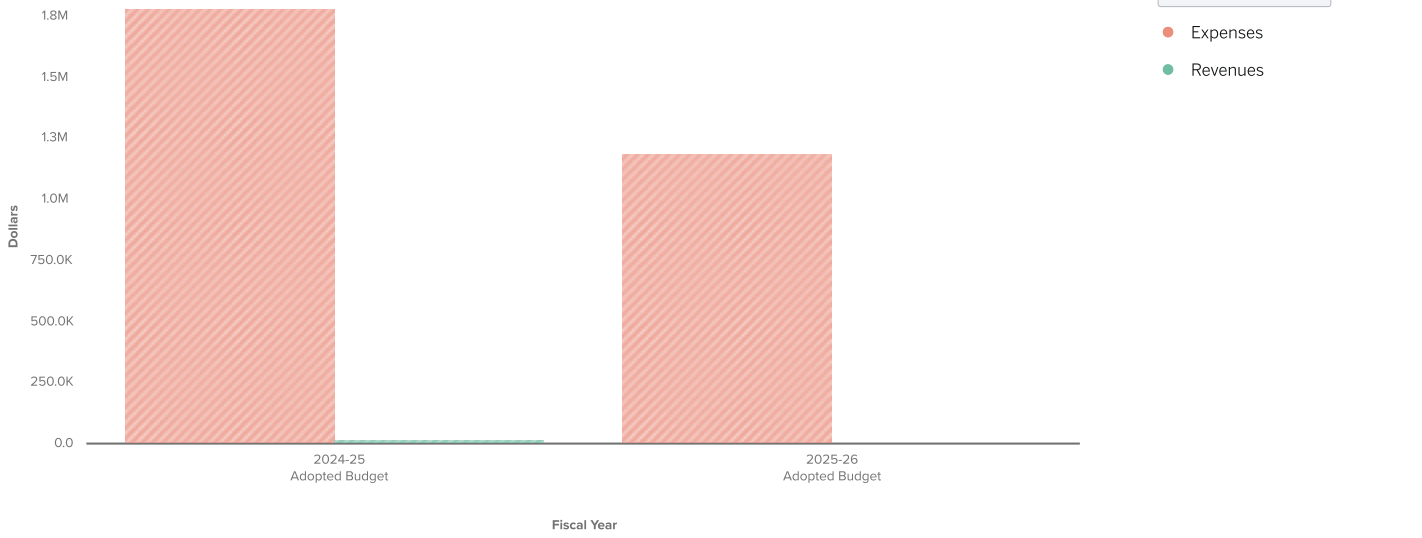
Back History Reset

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Types

Information Technology Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45200 - OTHR SVC OR SVC TO CRTS	–	$314	–	$0	$0
CHARGES FOR SERVICES TOTAL	**–**	**$314**	**–**	**$0**	**$0**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$65	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	–	$54	–	$0	$0
OTHER REVENUE TOTAL	**$65**	**$54**	**–**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	–	$92,400	–	$0	$0
48021 - TRF IN - ARPA FUNDS	$300,000	–	–	$0	$0
48005 - TRANSFER-IN5	–	–	$16,240	$0	$0
TRANSFERS TOTAL	**$300,000**	**$92,400**	**$16,240**	**$0**	**$0**
REVENUES TOTAL	**$300,065**	**$92,768**	**$16,240**	**$0**	**$0**
Expenses					
FIXED ASSETS					
544923 - REMODEL	–	–	–	$7,000	$7,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$7,000**	**$7,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$2,185	$1,365	–	$0	$0
51110 - COMPENSATION INSURANCE	$4,442	$1,473	$2,896	$3,907	$3,907
51100 - FICA/MEDICARE OASDI	$22,585	$22,465	$22,677	$28,921	$28,921
51090 - GROUP INSURANCE	$74,419	$43,517	$67,356	$74,276	$74,276

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51150 - LIFE INSURANCE	$468	$623	$602	$806	$806
51081 - OPEB LIABILITY	$9,513	$9,660	$9,283	$10,743	$10,743
51060 - OVERTIME PAY	$290	$0	–	$0	$0
51000 - REGULAR WAGES	$280,301	$312,609	$298,585	$376,904	$376,904
51080 - RETIREMENT	$24,845	$75,054	$82,293	$90,311	$90,311
51070 - UNEMPLOYMENT INSURANCE	$433	$346	$311	$315	$315
SALARIES & BENEFITS TOTAL	**$419,480**	**$467,113**	**$484,002**	**$586,183**	**$586,183**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	$663,941	$479,123	$586,468	$295,810	$295,810
520202 - CELL PHONE SERVICE	–	–	–	$2,160	$2,160
529851 - COMPUTER HARDWARE/SUPPL	$35,133	$55,884	$128,790	$105,500	$105,500
521750 - FITNESS & WELNESS	$23	–	$1,448	$1,500	$1,500
521102 - FUEL - VEHICLE	$22	$61	–	$300	$300
520203 - INTERNET SERVICE	$54,558	$48,004	$56,624	$73,000	$73,000
525119 - LIABILITY SELF-FUND INSURANCE	$3,284	$3,596	$4,197	$4,037	$4,037
521800 - OFFICE EXPENSE	$6,591	$934	$53	$1,000	$1,000
521801 - Office Water	–	$108	$513	$600	$600
520201 - PHONE - LAND LINE (S)	$244	$806	$52	$1,000	$1,000
521900 - PROFESSIONAL SVC	–	–	$0	$20,000	$20,000
524300 - SMALL TOOLS/INSTRUMENTS	$322	$67	$136	$1,000	$1,000
527000 - TRAINING	$2,055	$702	$702	$6,000	$6,000
527400 - TRAVEL- IN COUNTY	–	–	$69	$250	$250
527500 - TRAVEL- OUT OF COUNTY	–	–	–	$2,000	$2,000
521906 - TYLER TRAINING	–	$14,020	–	$78,380	$78,380
520902 - VEHICLE MAINTENANCE	–	$767	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$766,172**	**$604,071**	**$779,052**	**$592,537**	**$592,537**
EXPENSES TOTAL	**$1,185,652**	**$1,071,184**	**$1,263,054**	**$1,185,720**	**$1,185,720**
Surplus (Deficit)	-$885,587	-$978,416	-$1,246,814	-$1,185,720	-$1,185,720

LIBRARY/LITERACY

DEPARTMENT NARRATIVE



Department Head: Dora Mitchell
Title: 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, branch libraries in Portola and Chester, and a bookmobile. Through an agreement with neighboring Sierra County, Plumas County also provides library services at stations in Downieville, Sierra City, Loyalton, and Alleghany.

The library's collection includes books, audiobooks, DVDs, CDs, and magazines, online resources such as e-books, e-audiobooks, streaming movies, digital editions of current magazines and newspapers, newspaper archives, research databases, and educational resources like LinkedIn Learning, EBSCO Learning Library, and HelpNow (free one-to-one tutoring and homework help). Special collections include the California Collection (books on the history of Plumas County and surrounding areas); the Toy Library (educational toys and games); and the Library of Things, which offers a wide assortment of physical items such as home repair tools, outdoor gear, and digital devices. In-person services include reference assistance, public computers, Wi-Fi, printing, copying, and scanning. The library also hosts numerous programs for adults, children, and families, including Pre-school Storytime, Steam Ahead 4 Kids, the Summer Reading Program, and various educational programs, poetry workshops, and book clubs.

Plumas County Library oversees the Plumas County Literacy Program, which offers free help to adult learners in GED preparation, financial literacy, digital literacy, reading and writing comprehension, basic math skills, dyslexia remediation, and more. Literacy services are available by appointment or walk-in, in group and one-to-one formats. Plumas County Literacy also provides specialized learning programs for adults with intellectual and developmental disabilities, incarcerated individuals, and people on Probation. Computer instruction classes and weekly drop-in digital literacy services are open to all county residents. Plumas County Literacy also provides Project Read, a county-wide initiative to foster the love of reading by helping children build personal libraries at home. Baskets of free Project Read 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 Groundhog Fever Festival, and more.

HIGHLIGHTS FROM THE PAST YEAR

- The Library continued to be an active and vital community hub in the 23-24 fiscal year. Between the seven library locations in Plumas and Sierra County, the Library had more than 49,000 visits and 69,659 checkouts for the year. Over 10,000 residents across the two counties

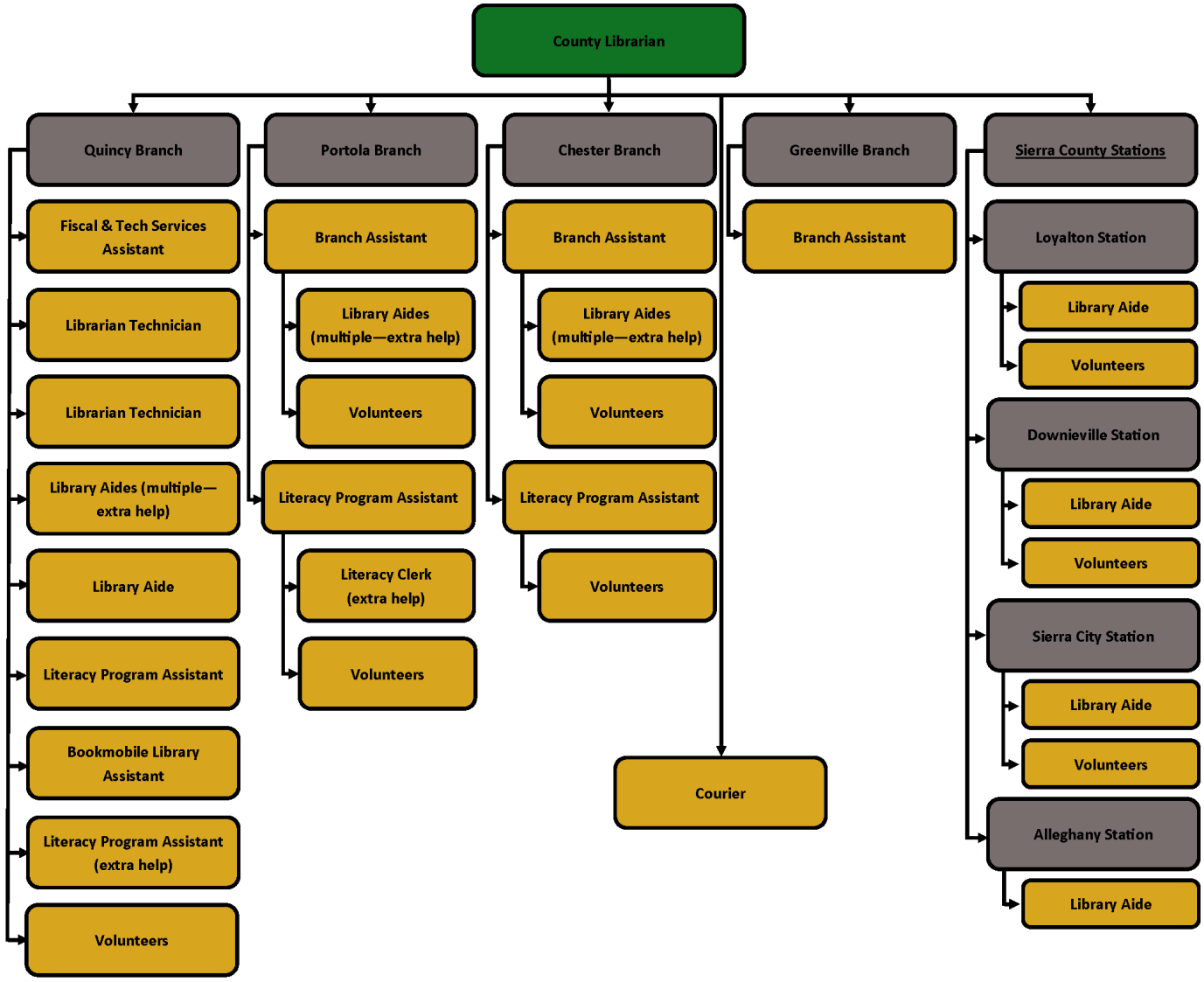
possess an active library card (used within the last three years).

- Library staff handled more than 4,800 reference questions on topics such as local history, genealogy, finding employment, accessing information online, technology help, and more.
- 475 programs for all ages were offered, including Summer Reading, Preschool Storytime, STEAM Ahead 4 Kids, Family Game Night, and Teen Game Night, as well as special one-time programs such as a bat nesting box-building workshop. More than 3,000 attendants participated over the course of the year.
- With funding from Plumas STARS, the Library created a Toy Library that offers a wide variety of educational toys, musical instruments, games, puzzles, building blocks, and more for families and childcare providers to borrow. The Library also began a collaboration with Plumas Rural Services to help promote and circulate PRS's own extensive toy library, which had been difficult for the public to access.
- The Library of Things (a collection of tools, electronics, and other special equipment) was expanded with a wide variety of useful items available for checkout. Tool lending libraries are a popular feature in public libraries nationwide. They provide a way for communities to reduce consumption, share resources, and access items that are often costly, only needed occasionally, and spend most of their time gathering dust in the garage. New items include a selection of power tools (cordless drill, impact driver, brad nailer, staple gun, digital stud finder, and more); home inspection tools such as a digital air quality monitor, gas leak detector, and infrared heat detector; gear for outdoor activities such as a GoPro camera, metal detector, bike repair kit, and an outdoor projector and inflatable screen for backyard movie nights; and crafting tools, including a button maker, sewing machine, and Cricut machine.
- The Zip Books program, which allows patrons to request any book or audiobook that the Library does not own and have it shipped from Amazon straight to their door, provided 822 new books to the public. More than 800 of these books were then added to the permanent collection.
- The children's areas in the Portola and Chester Branch Libraries were refreshed with grant funding from Plumas STARS. New books, musical instruments, educational toys and games, new display shelving, and a sensory play table were added to make these spaces more welcoming and engaging for young children and families.
- The Friends of the Quincy Library funded the purchase of new furniture for the Quincy Library reading area and young adult corner, inviting library users to spend more time reading, relaxing, and enjoying the Library's resources.
- Additional funding from the county's ARPA grant was provided to the Library for the purpose of addressing the digital divide in Plumas County. These funds were used for a much-needed upgrade to the public computers in the Quincy, Portola, and Chester branches, new student laptops for the Literacy program, and additional Wi-Fi hotspots, which provide internet access to county residents who don't have broadband connectivity at home.

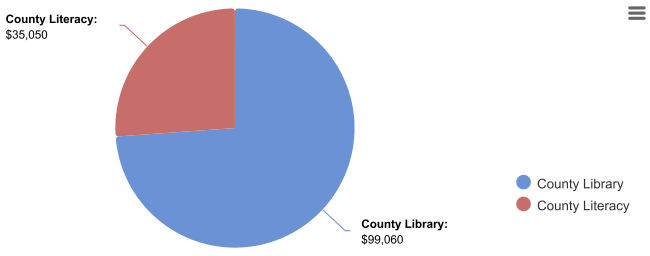
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
County Library	4.351	4.726	5.726	5.726	6.226
County Literacy	1.95	1.95	1.95	1.95	1.95
FULL-TIME EQUIVALENT POSITIONS	**6.301**	**6.676**	**7.676**	**7.676**	**8.176**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

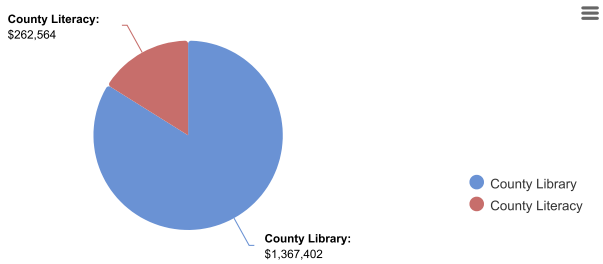


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

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PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

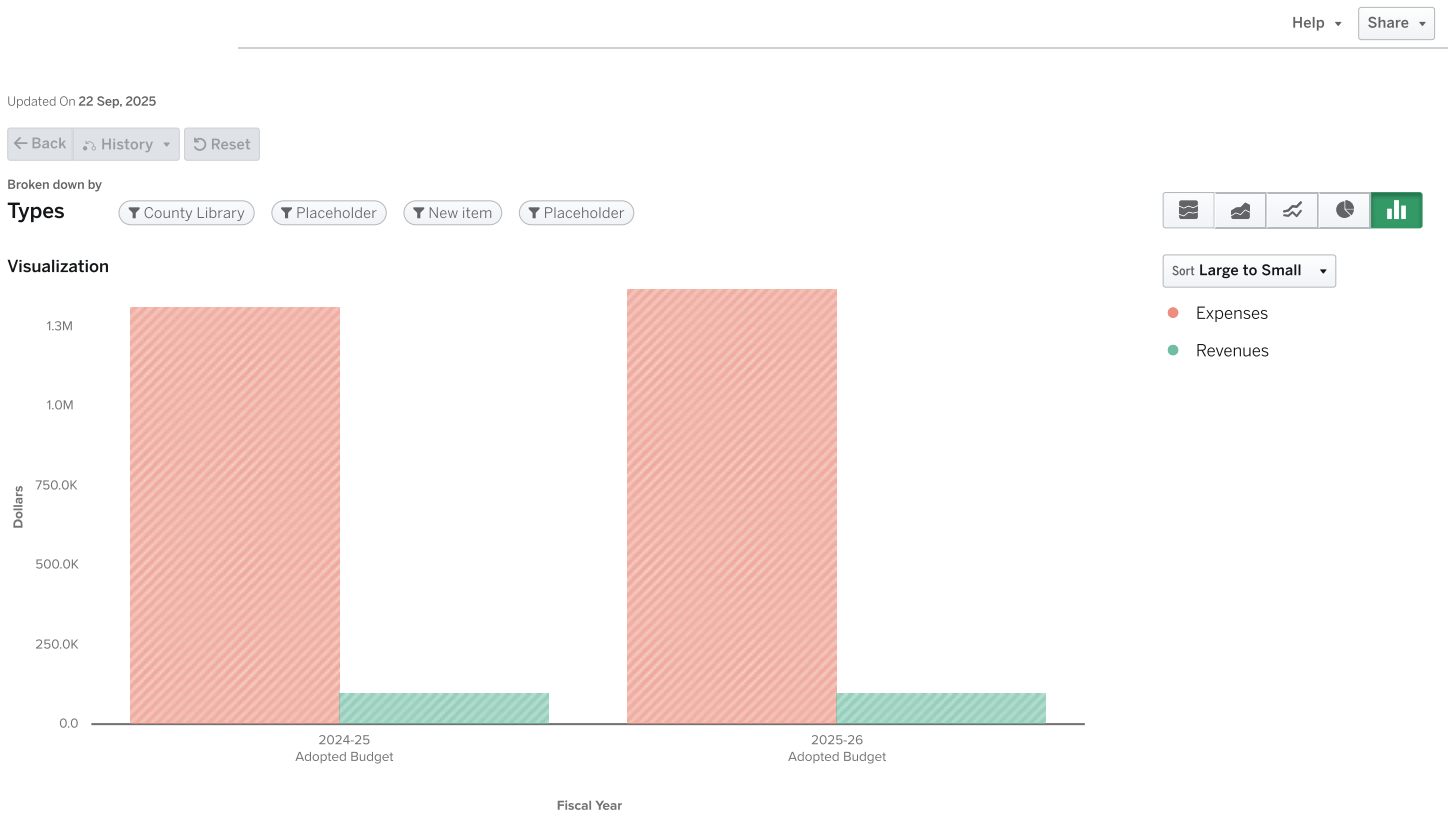
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45190 - LIBRARY SERVICES	$6,779	$6,891	$7,914	$7,500	$7,500
CHARGES FOR SERVICES TOTAL	**$6,779**	**$6,891**	**$7,914**	**$7,500**	**$7,500**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$163,822	$65,911	$25,424	$54,210	$74,210
46239 - DONATIONS	$86	$29	$120	$50	$50
46230 - LIBRARY DONATIONS	$1,965	$2,981	$2,699	$3,000	$3,000
46231 - LOST BOOKS	$669	-$7	$348	$350	$350
46251 - REIMBURSEMENTS/REFUNDS	–	$625	–	$0	$0
OTHER REVENUE TOTAL	**$166,542**	**$69,538**	**$28,591**	**$57,610**	**$77,610**
STATE & FEDERAL AID					
44292 - STATE - LITERACY GRANT	–	$28,500	$25,000	$35,000	$35,000
44290 - STATE-OTHER	–	–	–	$34,000	$34,000
STATE & FEDERAL AID TOTAL	**–**	**$28,500**	**$25,000**	**$69,000**	**$69,000**
TRANSFERS					
48000 - TRANSFER-IN	–	$81	$1,253	$0	$0
48005 - TRANSFER-IN5	–	–	$32,404	$0	$0
TRANSFERS TOTAL	**–**	**$81**	**$33,657**	**$0**	**$0**
REVENUES TOTAL	**$173,321**	**$105,011**	**$95,162**	**$134,110**	**$154,110**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	$58,538	–	$146,492	$0	$0
FIXED ASSETS TOTAL	**$58,538**	**–**	**$146,492**	**$0**	**$0**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$23,536	$26,093	$10,749	$53,813	$53,813
51100 - FICA/MEDICARE OASDI	$29,940	$36,051	$38,025	$37,623	$38,891
51090 - GROUP INSURANCE	$44,081	$62,126	$99,041	$98,409	$98,409
51150 - LIFE INSURANCE	$334	$167	$334	$336	$336
51081 - OPEB LIABILITY	$15,876	$16,122	$17,814	$21,957	$21,957
51020 - OTHER WAGES	$99,732	$113,122	$89,493	$144,000	$152,436
51000 - REGULAR WAGES	$303,076	$362,834	$416,955	$496,789	$504,933
51080 - RETIREMENT	$22,148	$91,093	$106,452	$117,190	$117,991
51070 - UNEMPLOYMENT INSURANCE	$3,352	$2,389	$888	$523	$523
SALARIES & BENEFITS TOTAL	**$542,076**	**$709,997**	**$779,752**	**$970,640**	**$989,289**
SERVICES & SUPPLIES					
524440 - AWARDS	$2,114	$2,426	$1,692	$400	$400
524510 - BOOK(S) - SP DEPT EXP	$36,369	$37,505	$46,275	$30,772	$30,772
524515 - BOOKS ZIP	$14,644	$19,818	$17,588	$15,200	$15,200
520202 - CELL PHONE SERVICE	–	$30	$120	$300	$300
529500 - COMPUTER	$3,241	$6,086	$38,971	$6,550	$7,901
520230 - COPY CHARGES	$351	$591	$835	$750	$750
520419 - COVID PPE & CLEANING COST	$255	–	–	$0	$0
527802 - ELECTRIC CHARGES	$13,208	$16,623	$19,573	$19,300	$19,300
520300 - FOOD	–	–	$187	$0	$0
520203 - INTERNET SERVICE	$2,232	$2,146	$2,388	$2,492	$2,492
525119 - LIABILITY SELF-FUND INSURANCE	$5,496	$254,737	$277,019	$240,335	$240,335
521870 - LIBRARY PROCESSING MATRL	$3,981	$4,764	$3,846	$4,870	$4,870
521600 - MEMBERSHIPS/ANNUAL DUES	$366	$1,619	$1,315	$1,619	$1,619
523600 - MICROFILMING	–	–	$27	$500	$500
520901 - OFFICE EQUIP MAINTENANCE	$203	$559	–	$0	$0
521800 - OFFICE EXPENSE	$10,684	$6,126	$10,097	$7,150	$7,150
521230 - OFFICE FURNITURE/EQUIP	–	$1,928	$2,991	$7,385	$7,385
521801 - Office Water	–	$90	–	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
525000 - OVERHEAD	–	–	–	$255,022	$255,022
520220 - PAPER/PAPER SUPPLIES	–	$555	$578	$2,430	$2,430
520201 - PHONE - LAND LINE (S)	$1,852	$2,173	$2,497	$2,500	$2,500
520225 - PO BOX RENT/ANNUAL FEES	$72	–	–	$0	$0
520210 - POSTAGE/SHIP, MAIL COST	$999	$779	$912	$1,370	$1,370
521900 - PROFESSIONAL SVC	$735	$5,996	$973	$2,103	$2,103
523712 - PROGRAM SUBSCRIPTIONS	$13,859	$14,555	$33,706	$30,096	$30,096
527803 - PROPANE/OTHR HEATING FUEL	$17,728	$11,033	$11,811	$15,000	$15,000
520407 - REFUSE DISPOSAL	$1,295	$1,365	$1,436	$2,682	$2,682
524000 - RENT - OFFICE/SPACE	–	$3,400	$460	$0	$0
524870 - TEST -EMPLEE MED/IMMUN	–	$40	–	$200	$200
527400 - TRAVEL- IN COUNTY	$1,887	$1,693	$1,841	$2,600	$2,600
527500 - TRAVEL- OUT OF COUNTY	–	$104	–	$2,600	$2,600
527807 - WATER/SEWER CHARGES	$3,243	$3,653	$3,833	$5,100	$5,100
SERVICES & SUPPLIES TOTAL	**$134,815**	**$400,392**	**$480,972**	**$659,326**	**$660,677**
EXPENSES TOTAL	**$735,429**	**$1,110,389**	**$1,407,215**	**$1,629,966**	**$1,649,966**
Surplus (Deficit)	-$562,107	-$1,005,379	-$1,312,053	-$1,495,856	-$1,495,856

COUNTY LIBRARY

Fund: 0001 General
Budget Unit: 20670 - County Library
Function: 06 - Education
Activity: 32 - Library Services

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
County Librarian	0.5	0.5	0.5	0.5	0.5
Bookmobile Library Assistant	0	0	0	0	0.5
Branch Library Assistant I/II	1.726	1.726	1.726	1.726	1.726
Fiscal & Technical Service Assistant I/II/III	0	1	1	1	1
Fiscal & Technical Service Assistant I/II	0.625	0	0	0	0

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Library Technician OR Library Aide	1	1	2.5	2.5	2.5
Librarian	0.5	0.5	0	0	0
FULL-TIME EQUIVALENT POSITIONS	**4.351**	**4.726**	**5.726**	**5.726**	**6.226**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45190 - LIBRARY SERVICES	$6,779	$6,891	$7,914	$7,500	$7,500
CHARGES FOR SERVICES TOTAL	**$6,779**	**$6,891**	**$7,914**	**$7,500**	**$7,500**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$123,570	$65,911	$25,424	$54,210	$54,210
46230 - LIBRARY DONATIONS	$1,965	$2,981	$2,699	$3,000	$3,000
46231 - LOST BOOKS	$669	-$7	$348	$350	$350
46251 - REIMBURSEMENTS/REFUNDS	–	$625	–	$0	$0
OTHER REVENUE TOTAL	**$126,204**	**$69,509**	**$28,471**	**$57,560**	**$57,560**
STATE & FEDERAL AID					
44290 - STATE-OTHER	–	–	–	$34,000	$34,000
STATE & FEDERAL AID TOTAL	**–**	**–**	**–**	**$34,000**	**$34,000**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$32,404	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$32,404**	**$0**	**$0**
REVENUES TOTAL	**$132,983**	**$76,401**	**$68,789**	**$99,060**	**$99,060**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	$58,538	–	$146,492	$0	$0
FIXED ASSETS TOTAL	**$58,538**	**–**	**$146,492**	**$0**	**$0**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$22,200	$18,581	$3,638	$49,345	$49,345
51100 - FICA/MEDICARE OASDI	$21,720	$28,338	$28,502	$28,151	$28,151
51090 - GROUP INSURANCE	$38,943	$56,001	$91,566	$90,895	$90,895
51150 - LIFE INSURANCE	$167	$111	$223	$168	$168
51081 - OPEB LIABILITY	$11,239	$11,413	$13,289	$16,720	$16,720
51020 - OTHER WAGES	$77,441	$95,448	$65,018	$95,000	$95,000
51000 - REGULAR WAGES	$215,495	$280,666	$316,650	$370,104	$370,104
51080 - RETIREMENT	$18,404	$70,839	$82,366	$89,829	$89,829
51070 - UNEMPLOYMENT INSURANCE	$2,818	$2,013	$648	$402	$402
SALARIES & BENEFITS TOTAL	**$408,428**	**$563,411**	**$601,901**	**$740,614**	**$740,614**
SERVICES & SUPPLIES					
524440 - AWARDS	$2,114	$2,426	$1,692	$400	$400
524510 - BOOK(S) - SP DEPT EXP	$26,153	$27,482	$36,514	$20,272	$20,272
524515 - BOOKS ZIP	$14,644	$19,818	$17,588	$15,200	$15,200
520202 - CELL PHONE SERVICE	–	$30	$120	$300	$300
529500 - COMPUTER	$1,071	$6,086	$37,428	$4,050	$4,050
520230 - COPY CHARGES	$351	$591	$835	$750	$750
520419 - COVID PPE & CLEANING COST	$255	–	–	$0	$0
527802 - ELECTRIC CHARGES	$13,208	$16,623	$19,573	$19,300	$19,300
520203 - INTERNET SERVICE	$2,232	$2,146	$2,388	$2,492	$2,492

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
525119 - LIABILITY SELF-FUND INSURANCE	$4,508	$253,689	$275,779	$239,076	$239,076
521870 - LIBRARY PROCESSING MATRL	$3,981	$4,764	$3,846	$4,870	$4,870
521600 - MEMBERSHIPS/ANNUAL DUES	$341	$1,594	$1,290	$1,594	$1,594
523600 - MICROFILMING	–	–	$27	$500	$500
520901 - OFFICE EQUIP MAINTENANCE	$203	$559	–	$0	$0
521800 - OFFICE EXPENSE	$9,258	$5,410	$6,812	$6,000	$6,000
521230 - OFFICE FURNITURE/EQUIP	–	$1,928	$2,991	$7,385	$7,385
521801 - Office Water	–	$90	–	$0	$0
525000 - OVERHEAD	–	–	–	$240,148	$240,148
520220 - PAPER/PAPER SUPPLIES	–	$505	$426	$1,800	$1,800
520201 - PHONE - LAND LINE (S)	$1,852	$2,173	$2,497	$2,500	$2,500
520225 - PO BOX RENT/ANNUAL FEES	$72	–	–	$0	$0
520210 - POSTAGE/SHIP, MAIL COST	$999	$779	$912	$1,370	$1,370
521900 - PROFESSIONAL SVC	$735	$5,953	$798	$1,603	$1,603
523712 - PROGRAM SUBSCRIPTIONS	$13,087	$14,305	$33,606	$29,996	$29,996
527803 - PROPANE/OTHR HEATING FUEL	$17,728	$11,033	$11,811	$15,000	$15,000
520407 - REFUSE DISPOSAL	$1,295	$1,365	$1,436	$2,682	$2,682
524000 - RENT - OFFICE/SPACE	–	$3,400	$460	$0	$0
524870 - TEST -EMPLEE MED/IMMUN	–	$40	–	$200	$200
527400 - TRAVEL- IN COUNTY	$1,887	$1,693	$1,687	$2,100	$2,100
527500 - TRAVEL- OUT OF COUNTY	–	$104	–	$2,100	$2,100
527807 - WATER/SEWER CHARGES	$3,243	$3,653	$3,833	$5,100	$5,100
SERVICES & SUPPLIES TOTAL	**$119,218**	**$388,238**	**$464,349**	**$626,788**	**$626,788**
EXPENSES TOTAL	**$586,185**	**$951,649**	**$1,212,742**	**$1,367,402**	**$1,367,402**
Surplus (Deficit)	-$453,201	-$875,248	-$1,143,953	-$1,268,342	-$1,268,342

COUNTY LITERACY

Fund: 0001 General
Budget Unit: 20675 - County Literacy
Function: 06 - Education
Activity: 32 - Library Services

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Library/Literacy Program Assistant I/II	0.95	0.95	1.45	1.45	1.45
County Librarian	0.5	0.5	0.5	0.5	0.5
Librarian	0.5	0.5	0	0	0
FULL-TIME EQUIVALENT POSITIONS	**1.95**	**1.95**	**1.95**	**1.95**	**1.95**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$40,252	–	–	$0	$20,000
46239 - DONATIONS	$86	$29	$120	$50	$50
OTHER REVENUE TOTAL	**$40,338**	**$29**	**$120**	**$50**	**$20,050**
STATE & FEDERAL AID					
44292 - STATE - LITERACY GRANT	–	$28,500	$25,000	$35,000	$35,000
STATE & FEDERAL AID TOTAL	**–**	**$28,500**	**$25,000**	**$35,000**	**$35,000**
TRANSFERS					
48000 - TRANSFER-IN	–	$81	$1,253	$0	$0
TRANSFERS TOTAL	**–**	**$81**	**$1,253**	**$0**	**$0**
REVENUES TOTAL	**$40,338**	**$28,610**	**$26,373**	**$35,050**	**$55,050**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$1,336	$7,512	$7,111	$4,468	$4,468
51100 - FICA/MEDICARE OASDI	$8,220	$7,713	$9,524	$9,472	$10,740
51090 - GROUP INSURANCE	$5,137	$6,125	$7,474	$7,514	$7,514
51150 - LIFE INSURANCE	$167	$56	$111	$168	$168
51081 - OPEB LIABILITY	$4,637	$4,709	$4,525	$5,237	$5,237
51020 - OTHER WAGES	$22,291	$17,674	$24,475	$49,000	$57,436
51000 - REGULAR WAGES	$87,581	$82,168	$100,304	$126,685	$134,829
51080 - RETIREMENT	$3,744	$20,255	$24,086	$27,361	$28,162
51070 - UNEMPLOYMENT INSURANCE	$534	$376	$240	$121	$121
SALARIES & BENEFITS TOTAL	**$133,647**	**$146,587**	**$177,851**	**$230,026**	**$248,675**
SERVICES & SUPPLIES					
524510 - BOOK(S) - SP DEPT EXP	$10,216	$10,023	$9,761	$10,500	$10,500
529500 - COMPUTER	$2,170	–	$1,542	$2,500	$3,851
520300 - FOOD	–	–	$187	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	$988	$1,048	$1,240	$1,259	$1,259
521600 - MEMBERSHIPS/ANNUAL DUES	$25	$25	$25	$25	$25
521800 - OFFICE EXPENSE	$1,426	$716	$3,285	$1,150	$1,150
525000 - OVERHEAD	–	–	–	$14,874	$14,874
520220 - PAPER/PAPER SUPPLIES	–	$50	$152	$630	$630
521900 - PROFESSIONAL SVC	–	$43	$176	$500	$500
523712 - PROGRAM SUBSCRIPTIONS	$772	$250	$100	$100	$100
527400 - TRAVEL- IN COUNTY	–	–	$155	$500	$500
527500 - TRAVEL- OUT OF COUNTY	–	–	–	$500	$500
SERVICES & SUPPLIES TOTAL	**$15,596**	**$12,154**	**$16,623**	**$32,538**	**$33,889**
EXPENSES TOTAL	**$149,244**	**$158,741**	**$194,474**	**$262,564**	**$282,564**
Surplus (Deficit)	-$108,906	-$130,130	-$168,100	-$227,514	-$227,514

MUSEUM

Fund: 0001 General
Budget Unit: 20780 - Museum
Function: 07 - Recreation & Cultural Services
Activity: 34 - Cultural Services

DEPARTMENT NARRATIVE



Department Head: Paul Russell
Title: 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

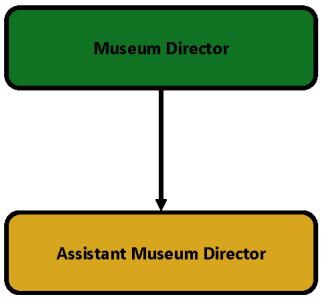
HIGHLIGHTS FROM THE PAST YEAR

None reported.

PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Museum Director OR Assistant Museum Director OR Museum Registrar	1	0	0	0	0
Assistant Museum Director OR Museum Registrar	0	1	1	1	1
Museum Director	0	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**1**	**2**	**2**	**2**	**2**

DEPARTMENT ORGANIZATIONAL CHART



REVENUE VS. EXPENDITURE

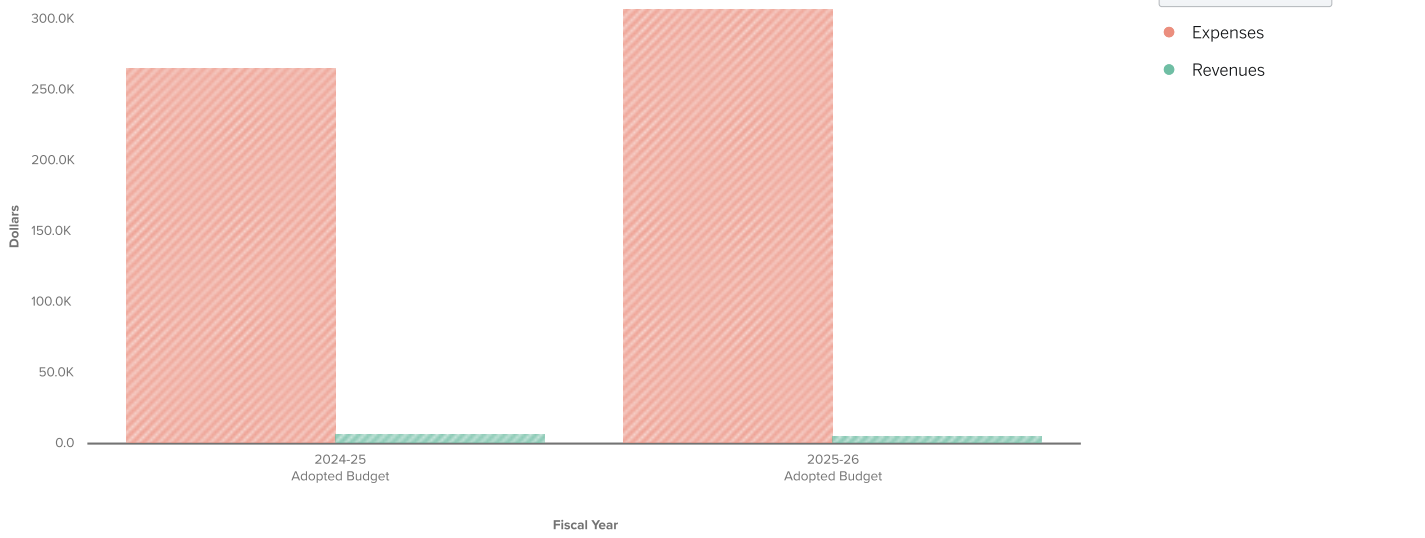
Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types Museum Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45423 - MUSEUM COPIES	$570	$870	$920	$700	$700
45310 - MUSEUM FEE OR SERVICES	$5,060	$5,870	$5,955	$5,500	$5,500
CHARGES FOR SERVICES TOTAL	**$5,630**	**$6,740**	**$6,875**	**$6,200**	**$6,200**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$8,797	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$8,797**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$131	$168	$174	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$131**	**$168**	**$174**	**$0**	**$0**
REVENUES TOTAL	**$5,761**	**$6,908**	**$15,846**	**$6,200**	**$6,200**
Expenses					
OTHER CHARGES					
533161 - ECON DEV & TOURISM	$189	$200	$382	$6,500	$6,500
OTHER CHARGES TOTAL	**$189**	**$200**	**$382**	**$6,500**	**$6,500**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$1,363	$2,457	$1,831	$1,618	$1,618
51100 - FICA/MEDICARE OASDI	$4,391	$6,205	$9,511	$9,085	$9,085
51090 - GROUP INSURANCE	$15,377	$19,889	$34,880	$34,220	$34,220
51150 - LIFE INSURANCE	$320	$334	$334	$370	$370
51081 - OPEB LIABILITY	$2,378	$2,415	$4,642	$5,371	$5,371
51020 - OTHER WAGES	$85	$13,563	$13,635	$25,000	$25,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51000 - REGULAR WAGES	$60,240	$71,327	$116,312	$118,753	$118,753
51080 - RETIREMENT	$7,221	$24,787	$30,311	$31,170	$31,170
51070 - UNEMPLOYMENT INSURANCE	$326	$360	$327	$338	$338
SALARIES & BENEFITS TOTAL	**$91,702**	**$141,338**	**$211,784**	**$225,925**	**$225,925**
SERVICES & SUPPLIES					
520230 - COPY CHARGES	–	–	–	$200	$200
527802 - ELECTRIC CHARGES	$5,393	$4,667	$5,141	$6,800	$6,800
525119 - LIABILITY SELF-FUND INSURANCE	$1,008	$1,049	$1,153	$1,098	$1,098
526370 - MUSEUM DISPLAY SUPPLIES	–	$532	$28	$1,000	$1,000
521800 - OFFICE EXPENSE	$108	$400	$247	$500	$500
525000 - OVERHEAD	-$2	-$25	–	$53,277	$53,277
520201 - PHONE - LAND LINE (S)	$1,308	$1,308	$1,308	$1,700	$1,700
521107 - PRE-EMPLOYMENT COSTS	–	$118	$69	$150	$150
527803 - PROPANE/OTHR HEATING FUEL	$4,848	$3,025	$3,368	$5,400	$5,400
520940 - SAFETY EQUIPMENT/EXPENSES	$102	$113	$48	$100	$100
521903 - SECURITY SYSTEM SVC	$1,368	$1,368	$1,368	$1,400	$1,400
524300 - SMALL TOOLS/INSTRUMENTS	$203	$231	$189	$250	$250
527500 - TRAVEL- OUT OF COUNTY	–	–	$1,530	$500	$500
520902 - VEHICLE MAINTENANCE	–	–	–	$350	$350
527807 - WATER/SEWER CHARGES	$1,390	$1,398	$1,636	$1,850	$1,850
SERVICES & SUPPLIES TOTAL	**$15,726**	**$14,184**	**$16,084**	**$74,575**	**$74,575**
EXPENSES TOTAL	**$107,617**	**$155,721**	**$228,251**	**$307,000**	**$307,000**
Surplus (Deficit)	-$101,855	-$148,813	-$212,406	-$300,800	-$300,800

PLANNING

DEPARTMENT NARRATIVE



Department Head: Tracey Ferguson, AICP
Title: Director

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

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

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

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

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

Examples of ministerial permits include Lot Line Adjustments, Owner Initiated Mergers, Administrative Use Permits, Campground Permits, Site Development Reviews, 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, 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) 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.

HIGHLIGHTS FROM THE PAST YEAR

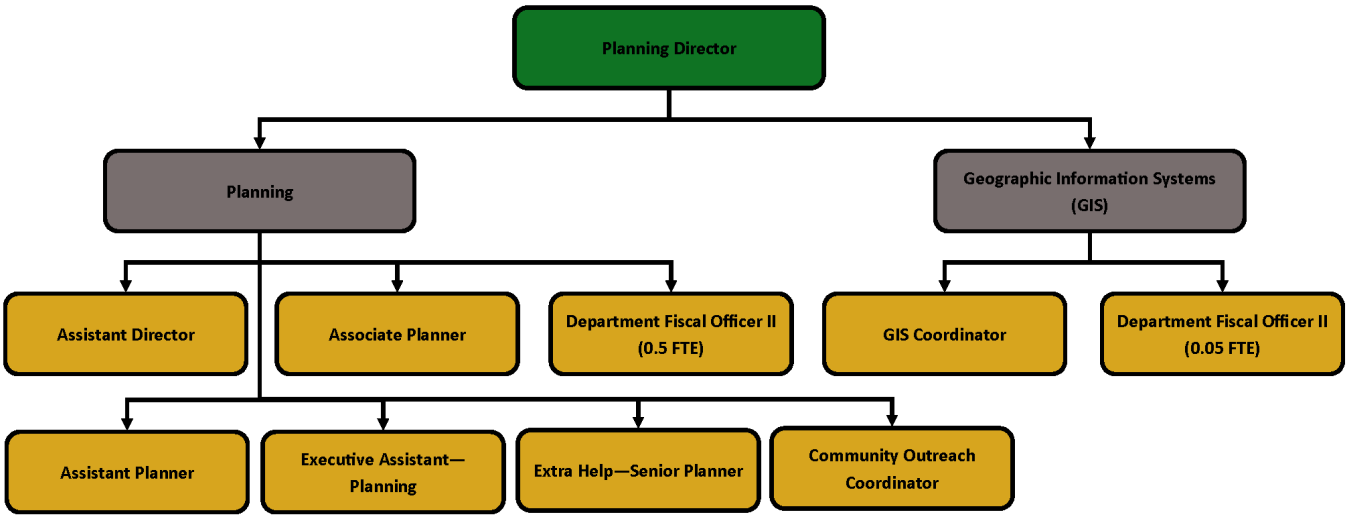
- Processed no less than 25 ministerial applications: Lot Line Adjustments (8), Owner Initiated Mergers (11), Sign Permits (3), and Administrative Use Permits (3).
- Processed no less than 19 discretionary applications: Certificate of Compliance (2), Tentative Parcel Map (3), Permit to Mine and Reclamation Plan Time Extension (2), Interim Management Plan for a Permit to Mine (1); Modification of Recorded Map by Certificate of Correction (1), Special Use Permit (6), Variance (2), and Zoning Code Amendment (2).
- Processed countless building permits.
- Performed, with the assistance of Land Logistics, County consultant, 18 Surface Mining and Reclamation Act (SMARA) mining inspections and reporting documentation.
- Approved and in-process significant projects included: Seneca Healthcare District Hospital Replacement (Chester), Plumas District Hospital Skilled Nursing Facility (Quincy), Greenville Rancheria Medical Campus (Greenville), and North Star Navigation Center (Quincy).
- Adoption of Accessory Dwelling Unit (ADU) Ordinance, with Idea Book and 4 Pre-Approved ADU Construction Plans available to the public for free.
- Completion of Electric Vehicle Charging Stations Checklist (AB 1236 and AB 970).
- Completing of Local Responsibility Area (LRA) Fire Hazard Severity Zones (FHSZ) Ordinance, with associated Official Hazard Map, and Resolution adopted by Board of Supervisors.
- Completed the Sierra Economic Development District Comprehensive Economic Development Strategy (CEDS) and Board of Supervisors Resolution to join the Sierra Economic Development District.
- Prepared and released the Public Review Draft 2024-2029 Plumas County General Plan Housing Element Update.
- Led the Plumas County 2021 Wildfires Long-Term Recovery Plan coordination, including attendance at Dixie Fire Collaborative Greenville Saturday meetings, briefings to the Planning Commission and Board of Supervisors, approved Zoning Clearance Certificates for various recovery uses, participation in Recovery Support Function Working Group meetings, and contributed and posted content to County Wildfire Recovery website.
- Worked with the Human Resources Department and County Counsel to bring a new job classification, limited 3-year term "Disaster Recovery Coordinator" (FY 25/26 through FY 27/28) to the Board of Supervisors for approval to establish, recruit, and fill the position.
- Implemented 2021 wildfires Disaster Recovery Housing and Debris Removal Emergency Urgency ordinances, with Board of Supervisors extension through December 31, 2025.
- Tracked State Housing and Community Development (HCD) administered ReCover CA Single-Family Reconstruction (SFR) Program and Single-Family Mitigation (SFM) Retrofits Program.
- Answered countless emails and phone calls from residents and business owners concerning wildfire recovery rebuild questions.
- Secured the grant and participated in the procurement of a consultant and implementation of the FEMA HMGP Plumas County Multi-Jurisdictional Hazard Mitigation Plan (MJHMP) Update ($349,830.00), with County Office of Emergency Services as the lead.
- Managed the procurement for a consultant to assist with the FEMA BRIC2022 Plumas County Round Valley Reservoir Climate Adaptation and NBS Project Scoping grant, with project sponsor, the Indian Valley Community Services District ($499,950.00).
- Participated in implementing the HUD Building Rural Economies (BRE) Program in association with Rural Community Assistance Corp (RCAC) HUD Rural Capacity Building (RCB) ($75,000.00 for 3 years) holding monthly goal champion meetings, a May 2025 workshop, and in process of establishing a Community Coordinator position to manage the grant, which includes A) Recharge Our Community's Economy Workshop Series in Chester to begin fall of 2025 and B) develop an implementation strategy for the Recreation Economy for Rural Communities (RERC) Plan for Quincy/East Quincy.

- Implemented the California Homeless Coordination and Financing Council, Homeless Housing, Assistance and Prevention grant HHAP Round 1 ($50,201.53) and HHAP Round 2 ($22,949.00), with the Plumas Crisis Intervention & Resource Center (PCIRC) as the County's subrecipient to assist the North Star Navigation Center with operating subsidies.
- Implemented the California Department of Water Resources (DWR) Upper Feather River Integrated Regional Water Management (IRWM) Region Proposition 1 Round 1 Implementation Grant ($1,671,233.00), with Sierraville Public Utilities District and Indian Valley Community Services District as the County's local project sponsors.
- Implemented the CDBG Cares Act CV2-3 Dragonfly Café grant ($150,000.00) with the Plumas Crisis Intervention & Resource Center (PCIRC) as the County's subrecipient to assist with the development of the restaurant through the purchase of equipment and supplies.
- Implemented the CDBG Cares Act CV2-3 Microenterprise Business Assistance grant ($523,462.00) under two rounds, to no less than 19 businesses in Plumas County, awarding up to $50,000.00 per grant.
- Continued to implement the CDBG Annual Planning grant to develop the 2021 Wildfires Long-Term Recovery Plan and Housing and Economic Development projects ($250,000.00).
- Continued to implement the CDBG Annual Economic Development 2021 Dixie Fire Recovery For-Profit Businesses Economic Development Grant ($750,000.00), awarding 14 businesses through June 30, 2025 for a total of $275,988.18, with a goal of awarding a total of 25 businesses through the end of the grant term (August 2026).
- Awaiting the award from FEMA for the HMGP Plumas County Home Hardening and Defensible Space Assistance Project, with project sponsor, Plumas County Fire Safe Council ($2,567,410.00).
- Performed grant close out for the CDBG Cares Act CV-1 for the County's Public Health Department Senior Nutrition Program ($81,532.00).

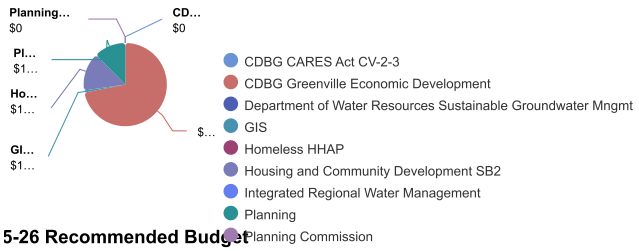
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
GIS	1.1	1.1	1.1	1.05	1.05
Planning	3.4	4.4	4.4	5.5	6.5
FULL-TIME EQUIVALENT POSITIONS	**4.5**	**5.5**	**5.5**	**6.55**	**7.55**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

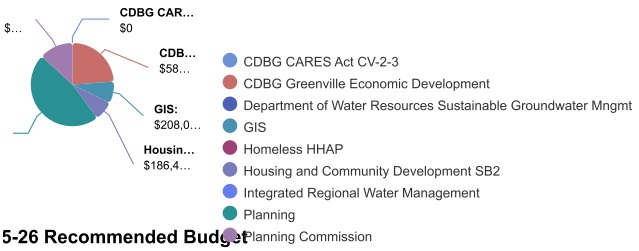


5-26 Recommended Budget
FY2026

Data Updated: Sep 03, 2025, 10:21 AM

View Report

PROGRAMMATIC EXPENDITURES



5-26 Recommended Budget
FY2026

Data Updated: Sep 03, 2025, 10:21 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45074 - MISC FEES	$93	$169	$269	$250	$250
45308 - OUTSIDE SERVICE REIM.	$912	$879	$850	$1,000	$1,000
45422 - PLANNING COPIES	–	$76	$4	$100	$100
45220 - PLANNING EIR REPORTS	–	$5,492	–	$0	$0
45720 - RECORDER MAP FEE	–	–	–	$200	$200
CHARGES FOR SERVICES TOTAL	**$1,005**	**$6,615**	**$1,123**	**$1,550**	**$1,550**
LICENSES & PERMITS					
41020 - CONSTRUCTION PERMITS	$30,084	$25,035	$22,724	$22,000	$22,000
41030 - ZONING PERMITS	$39,135	$38,333	$35,498	$30,000	$30,000
LICENSES & PERMITS TOTAL	**$69,219**	**$63,368**	**$58,222**	**$52,000**	**$52,000**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$1,052	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$495	$10,480	$13,990	$13,350	$13,350
OTHER REVENUE TOTAL	**$1,547**	**$10,480**	**$13,990**	**$13,350**	**$13,350**
STATE & FEDERAL AID					
44027 - STATE GRANT	$4,612	$1,123,262	$380,392	$224,088	$799,038
44029 - STATE GRANT REV	–	–	–	$295,871	$295,871
44028 - STATE GRANT REVENUE	$16,154	$334,771	$379,096	$568,815	$568,815
STATE & FEDERAL AID TOTAL	**$20,767**	**$1,458,032**	**$759,489**	**$1,088,774**	**$1,663,724**
TRANSFERS					
48000 - TRANSFER-IN	$13,420	$25,349	$19,055	$27,906	$117,049
48002 - TRANSFER-IN2	$10,163	$0	–	$0	$0
48003 - TRANSFER-IN3	$7,702	$14,967	$9,456	$0	$0
48004 - TRANSFER-IN4	$2,983	$10,350	–	$71,075	$71,075
48006 - TRANSFER-IN6	–	–	$5,114	$0	$0
48005 - TRANSFER-IN5	–	–	$24,339	$0	$0
TRANSFERS TOTAL	**$34,268**	**$50,665**	**$57,964**	**$98,981**	**$188,124**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$9,927	$2,088	$148	$0	$0
43998 - UNREALZED GAINS/LOSSES	$4,240	$2,298	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$14,167**	**$4,387**	**$148**	**$0**	**$0**
REVENUES TOTAL	**$140,972**	**$1,593,548**	**$890,937**	**$1,254,655**	**$1,918,748**
Expenses					
FIXED ASSETS					
542600 - EQUIPMENT	$7,500	–	–	$0	$0
FIXED ASSETS TOTAL	**$7,500**	**–**	**–**	**$0**	**$0**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$960	$960	$960	$960	$960
51110 - COMPENSATION INSURANCE	$5,932	$15,689	$15,154	$10,173	$10,173
51100 - FICA/MEDICARE OASDI	$24,357	$24,585	$28,879	$42,742	$46,933
51090 - GROUP INSURANCE	$37,148	$38,699	$64,902	$141,267	$175,366
51150 - LIFE INSURANCE	$334	$334	$334	$367	$367
51081 - OPEB LIABILITY	$13,080	$13,283	$15,202	$17,590	$17,590
51020 - OTHER WAGES	$3,725	$17,985	$31,220	$60,590	$60,590
51060 - OVERTIME PAY	$8,346	–	$61	$0	$0
51000 - REGULAR WAGES	$317,500	$308,599	$355,178	$558,710	$613,490
51080 - RETIREMENT	$28,000	$99,119	$113,224	$125,824	$130,373
51070 - UNEMPLOYMENT INSURANCE	$552	$463	$403	$382	$382
SALARIES & BENEFITS TOTAL	**$439,935**	**$519,716**	**$625,517**	**$958,605**	**$1,056,224**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	$4,183	–	$4,183	$8,777	$8,777
523710 - ANNUAL PUB/REF MANUALS	$450	$238	$450	$538	$538

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
529851 - COMPUTER HARDWARE/SUPPL	–	–	$1,094	$1,000	$1,000
520250 - COPY MACHINE LEASE	$5,062	$4,295	$4,871	$6,030	$6,030
525119 - LIABILITY SELF-FUND INSURANCE	$4,186	$4,808	$5,435	$4,890	$4,890
521600 - MEMBERSHIPS/ANNUAL DUES	$888	$1,590	$1,114	$2,071	$2,071
522200 - NON-CO EMP PER-DIEM	$5,200	$3,300	$3,500	$12,000	$12,000
527380 - NON EMPLOYEE TRAVEL	$3,113	$1,352	$2,104	$6,000	$6,000
521800 - OFFICE EXPENSE	$5,031	$3,794	$5,810	$6,700	$6,700
521230 - OFFICE FURNITURE/EQUIP	–	$193	$372	$500	$500
521801 - Office Water	–	–	–	$100	$100
525000 - OVERHEAD	–	–	–	$138,570	$138,570
524520 - PERMIT REFUNDS	$315	$258	–	$500	$500
520201 - PHONE - LAND LINE (S)	$97	$99	$114	$120	$120
520210 - POSTAGE/SHIP, MAIL COST	$295	$22	$629	$710	$710
52190 - PROFESSIONAL SERVICES	$341,904	$1,621,763	$697,348	$557,597	$557,597
521900 - PROFESSIONAL SVC	$11,998	$46,430	$106,718	$644,352	$1,041,428
521902 - PROFESSIONAL SVC - GRANT	–	–	$21,345	$0	$0
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	–	$2,700	$2,700
527400 - TRAVEL- IN COUNTY	$162	$336	$365	$400	$400
527500 - TRAVEL- OUT OF COUNTY	$4,775	$4,221	$2,024	$6,500	$6,500
520902 - VEHICLE MAINTENANCE	$224	$77	$141	$500	$500
SERVICES & SUPPLIES TOTAL	**$387,882**	**$1,692,776**	**$857,616**	**$1,400,555**	**$1,797,631**
TRANSFERS					
580001 - TRANSFER	–	–	–	$65,000	$65,000
580002 - TRANSFER	–	–	$1,604	$6,075	$6,075
58000 - TRANSFER-OUT	$34,945	$57,676	$32,021	$27,906	$130,780
TRANSFERS TOTAL	**$34,945**	**$57,676**	**$33,625**	**$98,981**	**$201,855**
EXPENSES TOTAL	**$870,261**	**$2,270,168**	**$1,516,758**	**$2,458,141**	**$3,055,710**
Surplus (Deficit)	-$729,290	-$676,620	-$625,822	-$1,203,486	-$1,136,962

BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES GRANT

Fund: 0060 BRIC Grant
Budget Unit: 20556 - Building Resilient Infrastructure and Communities Grant
Function: 01 - General Government
Activity: 00 - Undefined

DESCRIPTION

The Federal Emergency Management Agency (FEMA) Building Resilient Infrastructure and Communities (BRIC) Grant Program (Project #PA01850) is funding the “Plumas County Round Valley Reservoir Climate Adaptation and Nature Based Solutions (NBS) Scoping Project” in association with Indian Valley Community Services District (IVCSD). The scoping project will identify mitigation activities to protect critical water services and water security functions and enhance resilience against current and future risks to the Reservoir caused by recurring wildfires, increased flooding and erosional risks, and the expanding impacts of drought and climate change. The scoping project seeks to advance comprehensive planning, technical analyses, and stakeholder engagement to address:

- infrastructure failure including its water supply and conveyance infrastructure,
- landslide/debris flow, and
- drought risks.

The scoping project will identify (at least) three alternative mitigation activities (projects). Types of activities explored will include:

- enhancing reservoir capacity,
- stabilizing banks, and
- reducing sedimentation to combat drought.

Water scarcity challenges due to drought, climate change, landslides, and debris flow are exacerbated by wildfires impacting the Reservoir’s capacity, necessitating activities like erosion barrier installation for disaster recovery and mitigation. The scoping project outcome will be the selection and conceptual design of the preferred and most effective mitigation strategy, focusing on:

- climate resilience,
- future conditions,
- current site conditions,
- geotechnical investigations,
- stakeholder engagement, and
- partnership building.

Lastly, a Hazard Mitigation Assistance (HMA) FEMA Subapplication will be prepared to seek funding for implementation. This task will develop a scope, schedule, and budget for the future subapplication and will include design and construction services.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

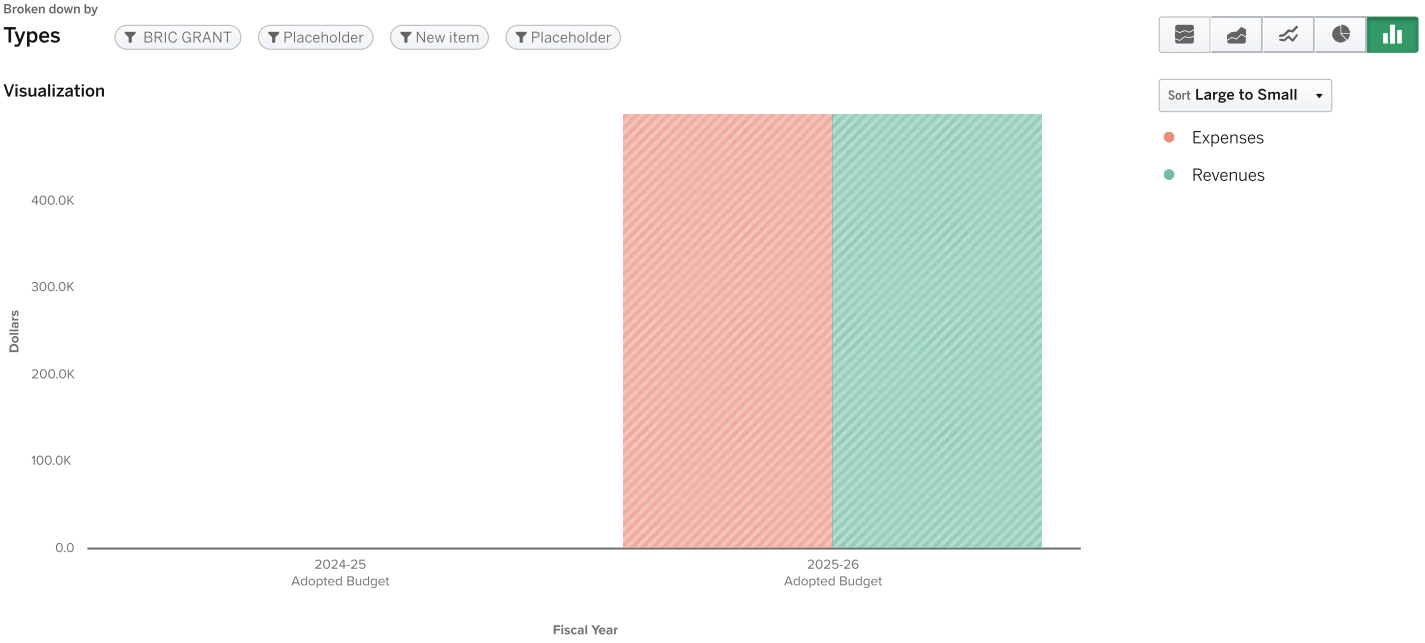
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Types

BRIC GRANT Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44027 - STATE GRANT	–	–	–	–	$499,950
STATE & FEDERAL AID TOTAL	–	–	–	–	**$499,950**
REVENUES TOTAL	–	–	–	–	**$499,950**
Expenses					
SERVICES & SUPPLIES					
521900 - PROFESSIONAL SVC	–	–	–	–	$397,076
SERVICES & SUPPLIES TOTAL	–	–	–	–	**$397,076**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	–	–	$102,874
TRANSFERS TOTAL	–	–	–	–	**$102,874**
EXPENSES TOTAL	–	–	–	–	**$499,950**

CDBG CARES ACT CV-2-3

Fund: 0058 CDBG CARES Act CV-2-3
Budget Unit: 20585 - CDBG CARES Act CV-2-3
Function: 01 - General Government
Activity: 00 - Undefined

DESCRIPTION

Community Development Block Grant (CDBG) with State Department of Housing and Community Development (HCD) for Cares Act CV2-3 - PCIRC sub recipient for Dragonfly Café restaurant equipment and tenant improvements ($150,000 grant); in addition to CDBG Cares Act CV2-3 Microenterprise Business Assistance grant – Michael Baker International consultant with 20 microenterprise (5 employees or fewer) businesses awarded and includes consultant time and County staff administration and implementation ($523,462 grant). Closeout is in progress in FY25-26.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

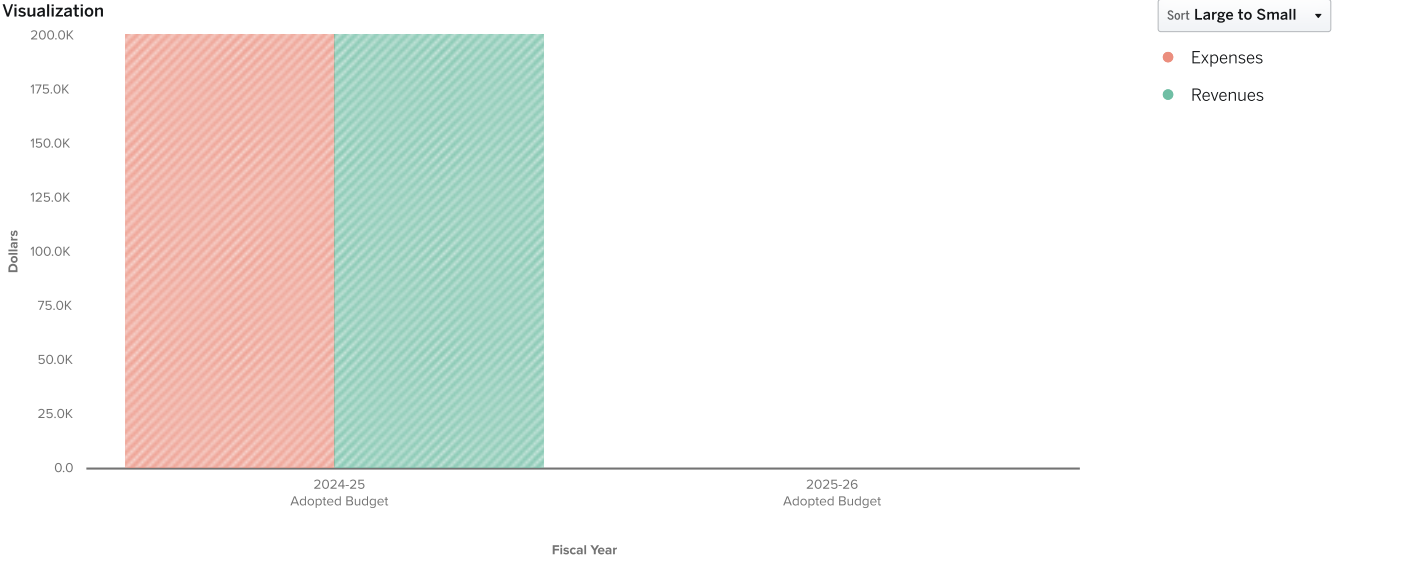
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Types

CDBG CARES Act CV-2-3 Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44027 - STATE GRANT	$2,043	$105,240	$40,717	$0	$0
44028 - STATE GRANT REVENUE	$16,154	$328,982	$158,797	$0	$0
STATE & FEDERAL AID TOTAL	**$18,198**	**$434,222**	**$199,514**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	-$4,293	-$3,355	$0	$0
43998 - UNREALZED GAINS/LOSSES	–	-$27	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**-$4,320**	**-$3,355**	**$0**	**$0**
REVENUES TOTAL	**$18,198**	**$429,902**	**$196,159**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	$64,386	$378,262	$177,576	$0	$0
SERVICES & SUPPLIES TOTAL	**$64,386**	**$378,262**	**$177,576**	**$0**	**$0**
TRANSFERS					
58000 - TRANSFER-OUT	$13,420	$10,894	$6,159	$0	$0
TRANSFERS TOTAL	**$13,420**	**$10,894**	**$6,159**	**$0**	**$0**
EXPENSES TOTAL	**$77,806**	**$389,155**	**$183,735**	**$0**	**$0**
Surplus (Deficit)	-$59,608	$40,746	$12,425	$0	$0

CDBG GREENVILLE ECONOMIC DEVELOPMENT

Fund: 0059 CDBG Annual ED
Budget Unit: 20595 - CDBG Greenville Economic Development
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

DESCRIPTION

Community Development Block Grant (CDBG) with State Department of Housing and Community Development (HCD) for Annual Planning grant (2021 Wildfires Long-Term Recovery Plan and Implementation Housing and Economic Development projects) – Mintier Harnish consultant to design the Long-Term Recovery Plan ($65,000 contract) and remainder of grant funding is anticipated to be spent on housing and economic recovery studies ($155,000) and County administration and project management ($30,000); in addition the CDBG Annual Economic Development (2021 Dixie Fire Recovery For-Profit Businesses Economic Development Grant) – Michael Baker International consultant ($160,000 contract) with no fewer than 25 businesses being awarded ($567,500), budget includes consultant time and County staff administration and implementation ($22,500).



REVENUE VS. EXPENDITURE

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Types

CDBG Greenville Economic Dev... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44027 - STATE GRANT	-$14,939	$19,184	$20,731	$224,088	$224,088
44029 - STATE GRANT REV	–	–	–	$174,354	$174,354
44028 - STATE GRANT REVENUE	–	$5,788	$220,299	$503,815	$503,815
STATE & FEDERAL AID TOTAL	**-$14,939**	**$24,972**	**$241,030**	**$902,257**	**$902,257**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	-$919	-$410	$0	$0
43998 - UNREALZED GAINS/LOSSES	–	-$53	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**-$972**	**-$410**	**$0**	**$0**
REVENUES TOTAL	**-$14,939**	**$24,000**	**$240,620**	**$902,257**	**$902,257**
Expenses					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	$0	$9,301	$362,400	$557,597	$557,597
SERVICES & SUPPLIES TOTAL	**$0**	**$9,301**	**$362,400**	**$557,597**	**$557,597**
TRANSFERS					
58000 - TRANSFER-OUT	$0	$14,455	$12,896	$27,906	$27,906
TRANSFERS TOTAL	**$0**	**$14,455**	**$12,896**	**$27,906**	**$27,906**
EXPENSES TOTAL	**$0**	**$23,756**	**$375,296**	**$585,503**	**$585,503**
Surplus (Deficit)	-$14,939	$244	-$134,677	$316,754	$316,754

GIS (GEOGRAPHIC INFORMATION SYSTEMS)

Fund: 0001 General
Budget Unit: 20510 - GIS
Function: 01 - General Government
Activity: 16 - Other General

DESCRIPTION

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.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

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Types GIS Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Department Fiscal Officer I/II	0.1	0.1	0.1	0.05	0.05
Geographic Information Systems Coordinator	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**1.1**	**1.1**	**1.1**	**1.05**	**1.05**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45074 - MISC FEES	$93	$169	$269	$250	$250
45720 - RECORDER MAP FEE	–	–	–	$200	$200
CHARGES FOR SERVICES TOTAL	**$93**	**$169**	**$269**	**$450**	**$450**
LICENSES & PERMITS					
41020 - CONSTRUCTION PERMITS	$12,747	$10,934	$9,567	$10,000	$10,000
LICENSES & PERMITS TOTAL	**$12,747**	**$10,934**	**$9,567**	**$10,000**	**$10,000**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$8,851	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$8,851**	**$0**	**$0**
REVENUES TOTAL	**$12,840**	**$11,103**	**$18,687**	**$10,450**	**$10,450**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
FIXED ASSETS					
542600 - EQUIPMENT	$7,500	–	–	$0	$0
FIXED ASSETS TOTAL	**$7,500**	**–**	**–**	**$0**	**$0**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$1,289	$13,691	$12,142	$6,655	$6,655
51100 - FICA/MEDICARE OASDI	$6,700	$7,627	$7,517	$8,377	$8,377
51090 - GROUP INSURANCE	$15,929	$17,863	$25,396	$25,887	$25,887
51081 - OPEB LIABILITY	$2,616	$2,657	$2,437	$2,820	$2,820
51000 - REGULAR WAGES	$94,740	$102,835	$102,774	$109,500	$109,500
51080 - RETIREMENT	$8,399	$25,059	$24,984	$26,087	$26,087
51070 - UNEMPLOYMENT INSURANCE	$126	$108	$99	$102	$102
SALARIES & BENEFITS TOTAL	**$129,799**	**$169,840**	**$175,350**	**$179,428**	**$179,428**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	$4,183	–	$4,183	$0	$0
520250 - COPY MACHINE LEASE	$8	$10	$10	$30	$30
525119 - LIABILITY SELF-FUND INSURANCE	$953	$1,119	$1,338	$1,299	$1,299
521800 - OFFICE EXPENSE	$1,921	$1,020	$2,632	$3,000	$3,000
525000 - OVERHEAD	–	–	–	$24,270	$24,270
520201 - PHONE - LAND LINE (S)	$18	$17	$16	$20	$20
520210 - POSTAGE/SHIP, MAIL COST	$295	$5	$5	$10	$10
SERVICES & SUPPLIES TOTAL	**$7,378**	**$2,171**	**$8,184**	**$28,629**	**$28,629**
EXPENSES TOTAL	**$144,676**	**$172,011**	**$183,534**	**$208,057**	**$208,057**
Surplus (Deficit)	-$131,836	-$160,908	-$164,847	-$197,607	-$197,607

HOMELESS HOUSING, ASSISTANCE AND PREVENTION (HHAP) GRANT

Fund: 0052 HHAP Grant
Budget Unit: 20492 - Homeless Housing, Assistance and Prevention (HHAP) Grant
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

DESCRIPTION

California Homeless Coordination and Financing Council, Homeless Housing, Assistance and Prevention Grant (HHAP Round 1) – PCIRC is County's sub recipient with funds being spent toward operating subsidies for the North Star Navigation Center in Quincy and rental assistance and rapid rehousing ($50,201.53 grant), in addition to HHAP Round 2 – PCIRC is County's sub recipient with funds being spent toward operating subsidies for the North Star Navigation Center in Quincy ($22,949.00 grant). Grant funding was expended by June 30, 2025. Closeout is in process in FY25-26.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

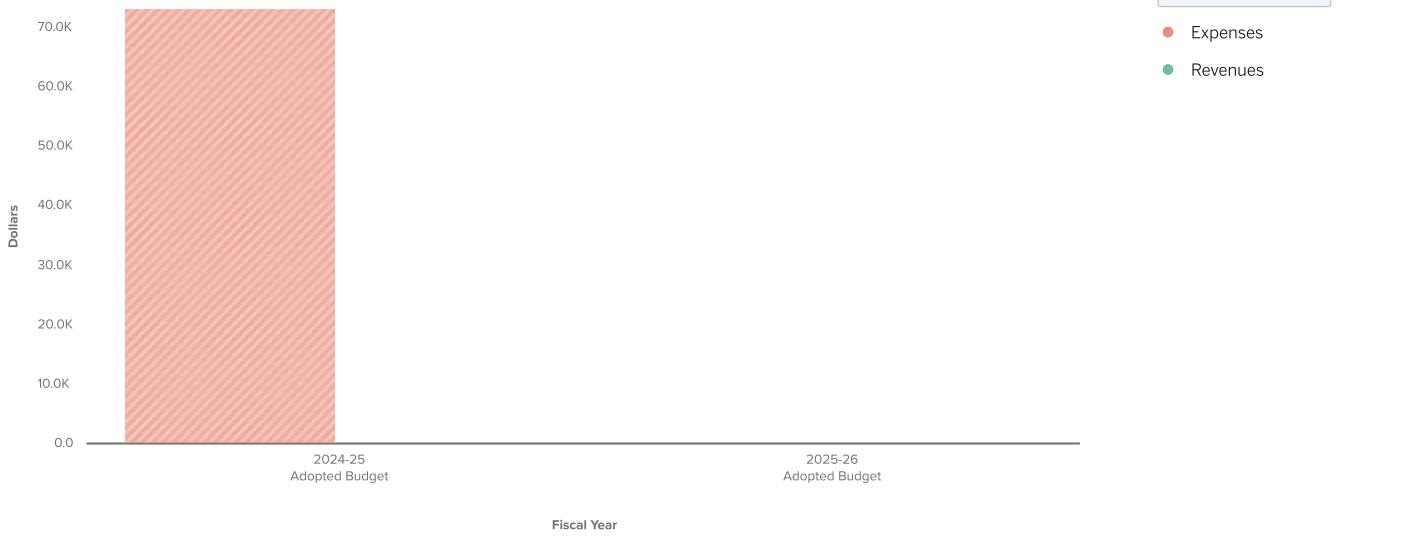
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Types

Homeless HHAP Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$1,992	$2,551	$2,623	$0	$0
43998 - UNREALZED GAINS/LOSSES	$644	$594	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$2,636**	**$3,145**	**$2,623**	**$0**	**$0**
REVENUES TOTAL	**$2,636**	**$3,145**	**$2,623**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	–	–	$46,692	$0	$0
521902 - PROFESSIONAL SVC - GRANT	–	–	$21,345	$0	$0
SERVICES & SUPPLIES TOTAL	**–**	**–**	**$68,037**	**$0**	**$0**
TRANSFERS					
580002 - TRANSFER	–	–	$1,604	$0	$0
58000 - TRANSFER-OUT	–	–	$3,510	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$5,114**	**$0**	**$0**
EXPENSES TOTAL	**–**	**–**	**$73,151**	**$0**	**$0**
Surplus (Deficit)	$2,636	$3,145	-$70,527	$0	$0

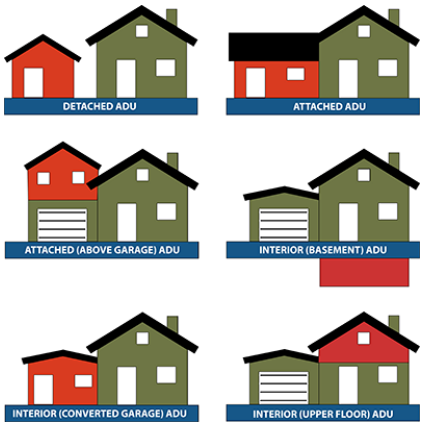
HOUSING AND COMMUNITY DEVELOPMENT SB2

Fund: 0050 Planning Grant - SB2
Budget Unit: 20495 - Planning-Housing and Community Development SB2
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

DESCRIPTION

State Department of Housing and Community Development SB 2 Planning Grants Program Implementation - Accessory Dwelling Unit Pre-Approved Plans and Idea Book ($160,000 grant). This grant ended on June 30, 2024, and closeout is complete.

In addition, the REAP grant ($121,517) and LEAP grant ($65,000) are in process to supplement County staff time when preparing ordinance updates to meet state law requirements, and to support entitlement tasks for the County Behavioral Health Department's permanent supportive housing project.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

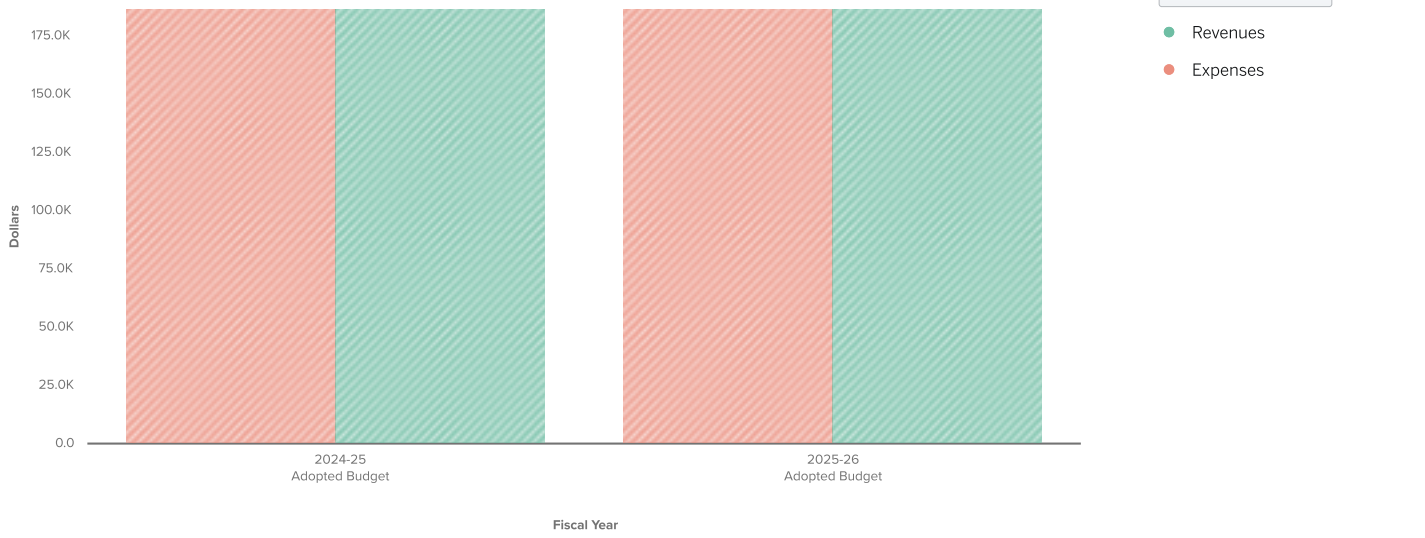
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Types

Housing and Community Devel... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44027 - STATE GRANT	–	$160,000	–	$0	$0
44029 - STATE GRANT REV	–	–	–	$121,517	$121,517
44028 - STATE GRANT REVENUE	–	–	–	$65,000	$65,000
STATE & FEDERAL AID TOTAL	**–**	**$160,000**	**–**	**$186,517**	**$186,517**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	-$87	-$3	$0	$0
43998 - UNREALZED GAINS/LOSSES	–	-$29	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**-$116**	**-$3**	**$0**	**$0**
REVENUES TOTAL	**–**	**$159,884**	**-$3**	**$186,517**	**$186,517**
Expenses					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	–	$101,461	–	$0	$0
521900 - PROFESSIONAL SVC	–	–	–	$115,352	$115,352
SERVICES & SUPPLIES TOTAL	**–**	**$101,461**	**–**	**$115,352**	**$115,352**
TRANSFERS					
580001 - TRANSFER	–	–	–	$65,000	$65,000
580002 - TRANSFER	–	–	–	$6,075	$6,075
58000 - TRANSFER-OUT	$3,661	$11,839	–	$0	$0
TRANSFERS TOTAL	**$3,661**	**$11,839**	**–**	**$71,075**	**$71,075**
EXPENSES TOTAL	**$3,661**	**$113,300**	**–**	**$186,427**	**$186,427**

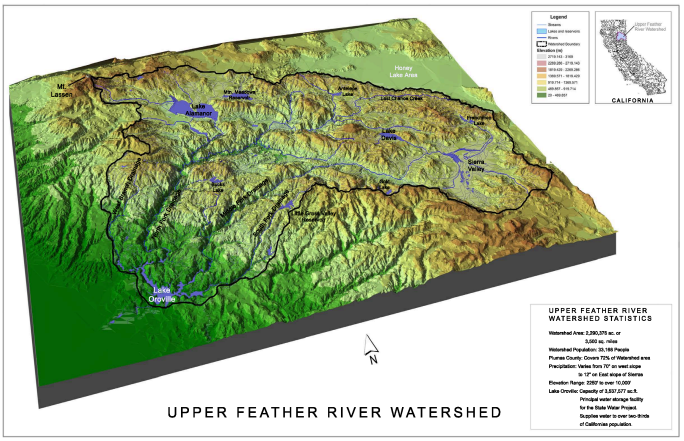
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	-$3,661	$46,584	-$3	$90	$90

INTEGRATED REGIONAL WATER MANAGEMENT

Fund: 0048 Plan Prop 1 IRWM
Budget Unit: 20498 - Planning-Integrated Regional Water Management
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

DESCRIPTION

California Department of Water Resources Upper Feather River Integrated Regional Water Management Region Proposition 1 Round 1 Implementation Grant – Sierraville Public Utilities District and Indian Valley Community Services District are the County's sub-recipients with Hinman & Associates Consulting, Inc. assisting with grant administration ($1,671,233 grant). Grant funding was expended by November 30, 2024, and closeout is complete.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

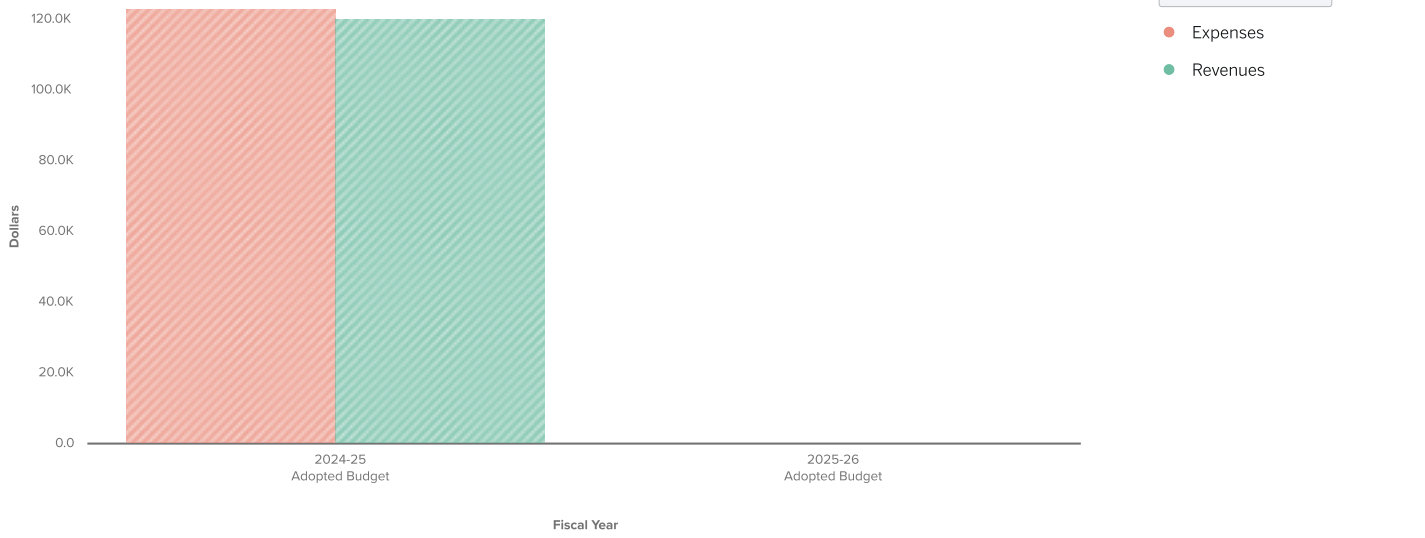
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Types

Integrated Regional Water Man... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44027 - STATE GRANT	$7,345	$834,505	$317,757	$0	$0
STATE & FEDERAL AID TOTAL	**$7,345**	**$834,505**	**$317,757**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$7,886	$4,827	$1,293	$0	$0
43998 - UNREALZED GAINS/LOSSES	$3,595	$1,812	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$11,481**	**$6,639**	**$1,293**	**$0**	**$0**
REVENUES TOTAL	**$18,827**	**$841,143**	**$319,050**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
52190 - PROFESSIONAL SERVICES	$277,518	$1,132,740	$110,681	$0	$0
SERVICES & SUPPLIES TOTAL	**$277,518**	**$1,132,740**	**$110,681**	**$0**	**$0**
TRANSFERS					
58000 - TRANSFER-OUT	$7,702	$14,967	$9,456	$0	$0
TRANSFERS TOTAL	**$7,702**	**$14,967**	**$9,456**	**$0**	**$0**
EXPENSES TOTAL	**$285,220**	**$1,147,707**	**$120,137**	**$0**	**$0**
Surplus (Deficit)	-$266,393	-$306,563	$198,913	$0	$0

PLANNING

Fund: 0001 General
Budget Unit: 20490 - Planning
Function: 02 - Public Protection
Activity: 20 - Protection Inspection

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Senior Planner OR Associate Planner OR Assistant Planner	1	2	2	2	2
Department Fiscal Officer I/II	0.4	0.4	0.4	0.5	0.5
Community Outreach Coordinator	0	0	0	0	1
Assistant Planning Director	1	1	1	1	1
Executive Assistant for Planning	0	0	0	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Planning Director	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**3.4**	**4.4**	**4.4**	**5.5**	**6.5**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45308 - OUTSIDE SERVICE REIM.	$912	$879	$850	$1,000	$1,000
45422 - PLANNING COPIES	–	$76	$4	$100	$100
45220 - PLANNING EIR REPORTS	–	$5,492	–	$0	$0
CHARGES FOR SERVICES TOTAL	**$912**	**$6,446**	**$854**	**$1,100**	**$1,100**
LICENSES & PERMITS					
41020 - CONSTRUCTION PERMITS	$17,337	$14,101	$13,157	$12,000	$12,000
41030 - ZONING PERMITS	$39,135	$38,333	$35,498	$30,000	$30,000
LICENSES & PERMITS TOTAL	**$56,472**	**$52,434**	**$48,655**	**$42,000**	**$42,000**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$1,052	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$495	$10,480	$13,990	$13,350	$13,350
OTHER REVENUE TOTAL	**$1,547**	**$10,480**	**$13,990**	**$13,350**	**$13,350**
STATE & FEDERAL AID					
44027 - STATE GRANT	–	–	–	–	$75,000
STATE & FEDERAL AID TOTAL	**–**	**–**	**–**	**$0**	**$75,000**
TRANSFERS					
48000 - TRANSFER-IN	$13,420	$25,349	$19,055	$27,906	$117,049
48002 - TRANSFER-IN2	$10,163	$0	–	$0	$0
48003 - TRANSFER-IN3	$7,702	$14,967	$9,456	$0	$0
48004 - TRANSFER-IN4	$2,983	$10,350	–	$71,075	$71,075
48006 - TRANSFER-IN6	–	–	$5,114	$0	$0
48005 - TRANSFER-IN5	–	–	$15,488	$0	$0
TRANSFERS TOTAL	**$34,268**	**$50,665**	**$49,113**	**$98,981**	**$188,124**
REVENUES TOTAL	**$93,198**	**$120,026**	**$112,612**	**$155,431**	**$319,574**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$960	$960	$960	$960	$960
51110 - COMPENSATION INSURANCE	$4,643	$1,998	$3,012	$3,518	$3,518
51100 - FICA/MEDICARE OASDI	$17,657	$16,958	$21,361	$34,365	$38,556
51090 - GROUP INSURANCE	$21,219	$20,836	$39,507	$115,380	$149,479
51150 - LIFE INSURANCE	$334	$334	$334	$367	$367
51081 - OPEB LIABILITY	$10,464	$10,626	$12,765	$14,770	$14,770
51020 - OTHER WAGES	$3,725	$17,985	$31,220	$60,590	$60,590
51060 - OVERTIME PAY	$8,346	–	$61	$0	$0
51000 - REGULAR WAGES	$222,760	$205,764	$252,404	$449,210	$503,990
51080 - RETIREMENT	$19,601	$74,060	$88,240	$99,737	$104,286
51070 - UNEMPLOYMENT INSURANCE	$426	$355	$304	$280	$280
SALARIES & BENEFITS TOTAL	**$310,136**	**$349,876**	**$450,167**	**$779,177**	**$876,796**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	–	–	$8,777	$8,777
523710 - ANNUAL PUB/REF MANUALS	$212	–	$212	$300	$300

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
529851 - COMPUTER HARDWARE/SUPPL	–	–	$1,094	$1,000	$1,000
520250 - COPY MACHINE LEASE	$4,450	$3,833	$4,007	$4,000	$4,000
525119 - LIABILITY SELF-FUND INSURANCE	$3,233	$3,689	$4,097	$3,591	$3,591
521600 - MEMBERSHIPS/ANNUAL DUES	$888	$1,019	$1,014	$1,500	$1,500
527380 - NON EMPLOYEE TRAVEL	$1,417	$261	$671	$1,520	$1,520
521800 - OFFICE EXPENSE	$2,996	$2,718	$3,109	$3,500	$3,500
521230 - OFFICE FURNITURE/EQUIP	–	$193	$372	$500	$500
521801 - Office Water	–	–	–	$100	$100
525000 - OVERHEAD	–	–	–	$113,526	$113,526
524520 - PERMIT REFUNDS	$315	$258	–	$500	$500
520201 - PHONE - LAND LINE (S)	$79	$82	$98	$100	$100
520210 - POSTAGE/SHIP, MAIL COST	–	$17	$604	$600	$600
521900 - PROFESSIONAL SVC	$11,998	$46,430	$106,718	$229,000	$229,000
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	–	$1,500	$1,500
527400 - TRAVEL- IN COUNTY	$162	$336	$365	$400	$400
527500 - TRAVEL- OUT OF COUNTY	$2,883	$3,195	$2,024	$4,500	$4,500
520902 - VEHICLE MAINTENANCE	$224	$77	$141	$500	$500
SERVICES & SUPPLIES TOTAL	**$28,856**	**$62,108**	**$124,526**	**$375,414**	**$375,414**
EXPENSES TOTAL	**$338,992**	**$411,984**	**$574,693**	**$1,154,591**	**$1,252,210**
Surplus (Deficit)	-$245,794	-$291,958	-$462,081	-$999,160	-$932,636

PLANNING COMMISSION

Fund: 0001 General
Budget Unit: 20423 - Planning Commission
Function: 01 - General Government
Activity: 16 - Other General

DESCRIPTION

The Planning Commission consists of five members. One member is appointed by each member of the Board of Supervisors. In conformance with the Planning and Zoning Law, Title 7 of the California Government Code, commencing with Section 65000, the Planning Commission shall: (a) Periodically review and recommend action on the general plan for the County; (b) Periodically review and recommend action on any specific plans for the County; (c) Periodically review and recommend action on the zoning ordinances of the County; and (d) Initiate amendments to boundaries of zones and provisions of Chapter 2 of Title 9 of this Code pursuant to Section 9-2.902 of Article 9 of Chapter 2 of Title 9 of this Code.(§ 1, Ord. 05-1026, adopted March 29, 2005). The Planning Commission does not act independently in decision making, rather, recommendations by the Planning Commission are made by resolution to the Board of Supervisors.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

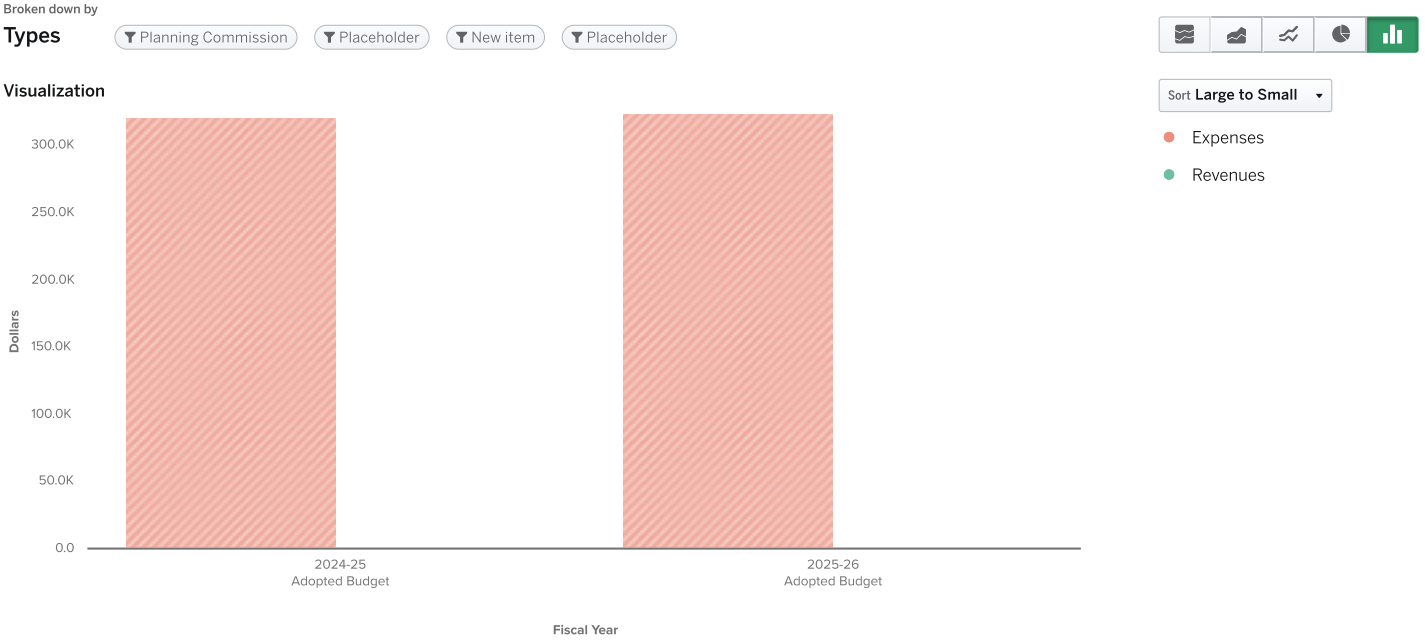
Back History Reset

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Types

Planning Commission Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$238	$238	$238	$238	$238
520250 - COPY MACHINE LEASE	$604	$452	$854	$2,000	$2,000
521600 - MEMBERSHIPS/ANNUAL DUES	$0	$571	$100	$571	$571
522200 - NON-CO EMP PER-DIEM	$5,200	$3,300	$3,500	$12,000	$12,000
527380 - NON EMPLOYEE TRAVEL	$1,696	$1,091	$1,432	$4,480	$4,480
521800 - OFFICE EXPENSE	$114	$56	$69	$200	$200
525000 - OVERHEAD	–	–	–	$774	$774
520210 - POSTAGE/SHIP, MAIL COST	–	–	$19	$100	$100
521900 - PROFESSIONAL SVC	–	–	–	$300,000	$300,000
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	–	$1,200	$1,200
527500 - TRAVEL- OUT OF COUNTY	$1,892	$1,025	–	$2,000	$2,000
SERVICES & SUPPLIES TOTAL	**$9,744**	**$6,734**	**$6,213**	**$323,563**	**$323,563**
EXPENSES TOTAL	**$9,744**	**$6,734**	**$6,213**	**$323,563**	**$323,563**
Surplus (Deficit)	-$9,744	-$6,734	-$6,213	-$323,563	-$323,563

PROBATION

DEPARTMENT NARRATIVE

Department Head: Keevin Allred
Title: Chief Probation Officer



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.

HIGHLIGHTS FROM THE PAST YEAR

During fiscal year 2024/2025, the Probation Department retained all of our staff. We recently had one of our most experienced officers promote from Deputy Probation Officer II to Deputy Probation Officer III. In addition, we hired two promising young employees: one Deputy Probation Officer I and one Probation Assistant. As a result, there remains only one vacant position in the department, the Supervising Probation Officer position. The significance of this accomplishment cannot be over stated. Stability and performance in the department are enhanced when staffing is consistent. After many years of instability and turnover, this type of consistency, along with the quality of the individuals who are employed, has contributed to the general welfare of the Probation Department and our contributions to public safety in Plumas County. For the first time in nearly a decade, we have stability within our agency. The Chief Probation Officer has been with this agency for over sixteen years. In addition, we have three employees who have over eight years of experience with the agency, including the aforementioned newly promoted DPO

III. Four other employees have four to nine years of law enforcement experience. The addition of Victim Witness to our agency has been a benefit to both agencies, as well as the public

The addition of weekly cognitive-behavioral journaling programs at the Probation Office, for both adults and juveniles, has been an effective intervention for our clients. These evidence-based interactive journals have been proven to be an effective means of motivating and guiding individuals toward positive life change by addressing a wide variety of topics such as social values, responsible thinking, self-control, peer relationships, substance abuse, employment, and more. For the new year, we will be adding an Independent Living Skills program for juveniles at the threshold of becoming young adults. This program is a partnership with the Plumas County Library Literacy Program and our Juvenile Probation Division, designed to help juveniles acquire some necessary skills to make a successful transition into adulthood.

We also currently offer both a 2.5-hour parenting class in partnership with the Library Literacy Program and a 16-week parenting class in partnership with Plumas Rural Services, designed to teach parents the skills necessary to deal with out-of-control juveniles. The goal of these parenting programs is prevention. In other words, help the parents get their children on the right path before those children become deeply entwined in the justice system.

This year, one transitional living cabin was added to the department's housing program that we operate in partnership with Environmental Alternatives Family Services, allowing the department to house up to four adult high-risk clients, who are generally repeat offenders. These clients receive comprehensive 24/7 case management services that address a myriad of issues related to future law-abiding behavior and positive life changes. This program provides the stability clients need to establish lasting changes. Before the recent development of this program, these clients would likely have been homeless and difficult to supervise. Public safety is enhanced when this type of rehabilitation and close supervision is provided. In addition, in FY24-25, we began working with Plumas Crisis Intervention and Resource Center's Northstar Navigation program to provide housing, services and structure to clients recently released from incarceration. This program offers a gateway to either transitioning the client to long-term stable housing or to our program with Environmental Alternatives, which offers another step towards independence. The goal in each case is to move the client towards employment, permanent housing, and law-abiding, productive living. Both programs have been very successful partnerships. All the above-mentioned programs contribute to public safety in Plumas County.

This year, efforts have been made to better evaluate the effectiveness of programs by collecting data related to outcomes and the impact they are having on recidivism and clients' improved functioning in the community, such as employment, housing stability, safe and positive relationships, etc.

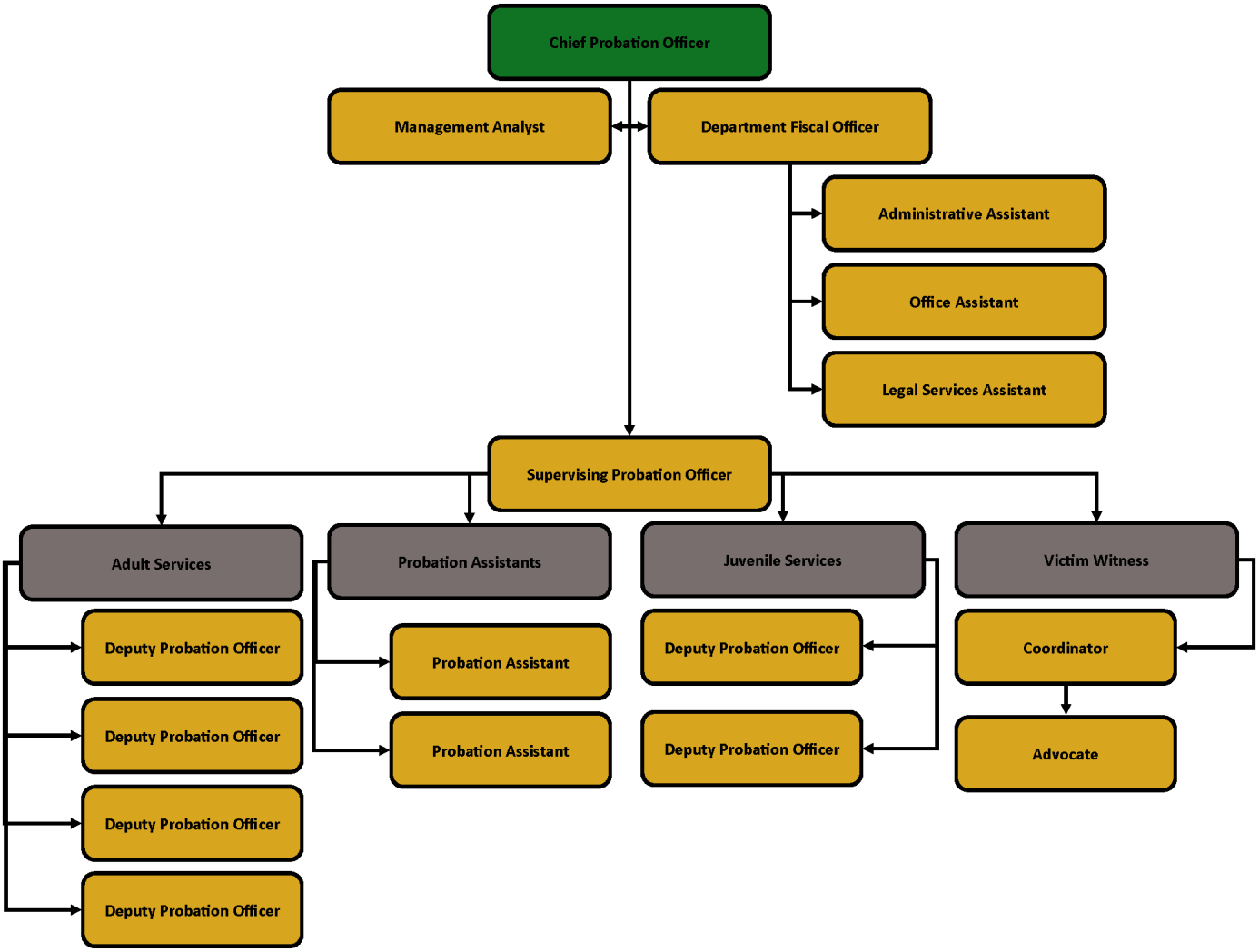
We would be remiss if we did not mention that our Officers work tirelessly to ensure the public remains as safe as possible. At times, this means referring a client to one of the above programs and supporting them in their path toward rehabilitation. Other times, it means holding clients accountable through sanctions, violations of probation, and arrests or confinement. All of these tools contribute to our primary goal of keeping the citizens of Plumas County as safe as possible.

There is still much to be done, but the last year has been a promising and productive one for the Probation Department. We continue to strive for excellence and consider it a privilege to serve our court, clients, and community.

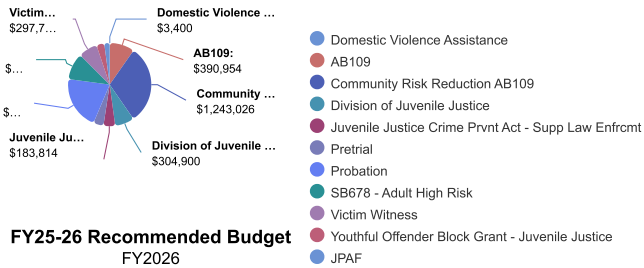
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Victim Witness	3	3	3	3	2
Probation	17	16	16	14	14
Pretrial	0	1	1	1	0.7
SB678 - Adult High Risk	0	0	0	0	0.3
FULL-TIME EQUIVALENT POSITIONS	**20**	**20**	**20**	**18**	**17**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45173 - CARE & MAIN. JUVENILE	$324	$250	$250	$325	$325
45427 - PROB.-DIVERSION	$2,369	$1,142	$1,380	$1,300	$1,300
45353 - PROB RPRT PREP FEE/FELONY	$1,164	–	$12	$0	$0
45350 - SUPERVISION FEE/PROB.	$20,104	$38,885	$19,442	$20,000	$20,000
CHARGES FOR SERVICES TOTAL	**$23,962**	**$40,276**	**$21,084**	**$21,625**	**$21,625**
LICENSES & PERMITS					
41055 - MARRIAGE LICENSE	$3,486	$2,829	$3,277	$3,000	$3,000
LICENSES & PERMITS TOTAL	**$3,486**	**$2,829**	**$3,277**	**$3,000**	**$3,000**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$1,918	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$3,698	$8,015	$8,028	$8,000	$8,000
OTHER REVENUE TOTAL	**$5,615**	**$8,015**	**$8,028**	**$8,000**	**$8,000**
STATE & FEDERAL AID					
44331P - CALEMA VWO	$25,674	$182,481	$60,740	$114,969	$114,969
44413 - FED TITLE IV-E PROB.	$5,490	$9,171	$10,441	$10,000	$10,000
44205 - JUV JUST DATA COLL	–	$42,909	$22,857	$22,900	$22,900
44204 - JUV JUSTICE REALIN BLCOK GRANT	–	–	–	$250,000	$250,000
44331 - STATE-OCJP VICTIM WIT.VW	$272,152	$210,246	$81,788	$182,798	$182,798
44290 - STATE-OTHER	$10,250	$10,250	–	$124,000	$124,000
44070 - STATE-REBATE RESTIT.FINE	$2,085	$3,146	$1,093	$2,000	$2,000
44009 - STATE- SB678 PROB	$442,681	$332,011	$529,004	$391,802	$391,802
44281 - STATE-STC JAIL TRAINING	$6,636	$3,955	$4,374	$6,952	$6,952
44393 - ST- SLESF & JUVNL JST	$131,715	$132,574	$101,029	$130,000	$130,000
44719 - ST-YTH PROGRAM FCL	–	$47,086	–	$0	$0
44079A - TRN-SO LOCAL COMM CORR	$1,180,672	$1,182,414	$1,085,884	$1,243,026	$1,243,026
STATE & FEDERAL AID TOTAL	**$2,077,356**	**$2,156,242**	**$1,897,210**	**$2,478,447**	**$2,478,447**
TRANSFERS					
48714 - TRN-JPA GROWTH ACCOUNT	–	–	$39,248	$43,264	$43,264
48713 - TRN-JPA BASE ACCOUNT	–	$41,452	$41,452	$41,452	$41,452
48708 - PROB PRETRIAL-TRF IN	$41,756	$84,827	$77,200	$0	$0
480000 - TRANSFER	$119,677	$150,673	$11,066	$20,000	$20,000
48000 - TRANSFER-IN	$124,685	$145,133	$126,278	$196,777	$196,777
48001 - TRANSFER-IN1	$38,549	$39,201	$50,338	$60,865	$60,865
48002 - TRANSFER-IN2	$53,015	$62,102	$81,278	$101,352	$101,352
48003 - TRANSFER-IN3	$129,924	$163,901	$232,774	$448,090	$448,090
48711 - TRANSFER-IN JUV JUST	$250,000	$250,000	$250,000	$0	$0
48079 - TRN-CCPIF AB109	$311,002	$166,439	$229,877	$390,954	$390,954
48709 - TRN-PROB JJA YTH OFFNDR	$138,113	$133,522	$117,637	$124,106	$124,106
48005 - TRANSFER-IN5	–	–	$43,270	$0	$0
TRANSFERS TOTAL	**$1,206,720**	**$1,237,251**	**$1,300,419**	**$1,426,860**	**$1,426,860**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$59,120	$95,303	$111,255	$119,214	$119,214
43998 - UNREALZED GAINS/LOSSES	$19,815	$25,231	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$78,936**	**$120,534**	**$111,255**	**$119,214**	**$119,214**
REVENUES TOTAL	**$3,396,075**	**$3,565,147**	**$3,341,272**	**$4,057,146**	**$4,057,146**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	–	$86,441	–	$50,000	$50,000
FIXED ASSETS TOTAL	**–**	**$86,441**	**–**	**$50,000**	**$50,000**
OTHER CHARGES					
530140 - EMERGENT COSTS-CLIENT SVC	$758	$461	$968	$6,687	$6,687
531400 - EMERGENT SHELTER	$7,634	$2,650	$866	$28,500	$28,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
531200 - SUPPORT JUVENILE WARDS	$4,923	$6,454	$27,433	$510,500	$510,500
530440 - SUPPORT -PROB	$44,201	$69,627	$54,115	$60,000	$60,000
OTHER CHARGES TOTAL	**$57,516**	**$79,193**	**$83,382**	**$605,687**	**$605,687**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$2,397	$2,800	$1,920	$0	$0
51110 - COMPENSATION INSURANCE	$19,946	$26,867	$13,946	$15,203	$15,203
51100 - FICA/MEDICARE OASDI	$61,092	$65,081	$71,809	$89,456	$89,456
51090 - GROUP INSURANCE	$161,292	$130,255	$192,378	$246,148	$246,148
51150 - LIFE INSURANCE	$340	$334	$334	$642	$642
51081 - OPEB LIABILITY	$47,562	$48,298	$41,776	$48,341	$48,341
51020 - OTHER WAGES	$6,445	$37,810	$6,767	$40,000	$40,000
51060 - OVERTIME PAY	$69,145	$69,981	$88,316	$45,000	$105,000
51000 - REGULAR WAGES	$734,448	$740,728	$857,410	$1,167,522	$1,167,522
51080 - RETIREMENT	$70,646	$228,140	$250,900	$282,297	$282,298
51070 - UNEMPLOYMENT INSURANCE	$3,696	$2,124	$1,188	$1,154	$1,154
SALARIES & BENEFITS TOTAL	**$1,177,008**	**$1,352,418**	**$1,526,746**	**$1,935,763**	**$1,995,764**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$697	$700	–	$2,400	$2,400
521100 - BADGES	$73	–	$57	$100	$100
524220 - BULLET PROOF VESTS	$844	–	$2,562	$3,000	$3,000
527402 - BUS PASSES-NON EMPLYEE	–	–	–	$100	$100
520202 - CELL PHONE SERVICE	$6,578	$7,353	$6,452	$9,020	$9,020
524312 - CHAIRS/SEATING OFC FURN.	–	–	$4,293	$5,000	$5,000
521231 - COMPUTERS<1500.00	$2,491	$2,429	$3,210	$5,000	$5,000
520250 - COPY MACHINE LEASE	$3,496	$3,397	$3,574	$3,000	$3,000
520419 - COVID PPE & CLEANING COST	–	$107	$61	$110	$110
524803 - DRUG TESTING	$16,076	$18,591	$12,992	$34,500	$34,500
524804 - DRUG TESTING SUPPLIES	$13,727	$7,411	$11,853	$26,900	$26,900
521904 - ELECTRONIC MONITORING	$25,724	$29,432	$33,616	$43,000	$43,000
529921 - FINGER PRINTING	$128	–	$79	$400	$400
527750 - IN CNTY HOSTING	$23	–	–	$500	$500
524460 - JUVENILE OUTING/INCENTIVE	$105	$275	$95	$6,000	$6,000
525119 - LIABILITY SELF-FUND INSURANCE	$13,023	$10,751	$12,112	$11,813	$11,813
521600 - MEMBERSHIPS/ANNUAL DUES	$2,415	$1,204	$2,574	$2,060	$2,060
524410 - NON-EMPLOYEE INCENTIVE	$75	–	$335	$2,500	$2,500
521800 - OFFICE EXPENSE	$27,854	$8,445	$7,049	$12,053	$12,053
521801 - Office Water	–	–	$163	$1,000	$1,000
525250 - OUTREACH & OTHER PROG EXP	$2,346	$4,339	$2,716	$23,500	$23,500
525000 - OVERHEAD	-$137	$1,673	–	$340,660	$340,660
52091 - PARTS	–	$420	$0	$0	$0
520201 - PHONE - LAND LINE (S)	$1,542	$1,327	$956	$1,800	$1,800
520210 - POSTAGE/SHIP, MAIL COST	$2,338	$270	$409	$1,400	$1,400
521107 - PRE-EMPLOYMENT COSTS	$8,362	$112	$3,073	$9,000	$9,000
520233 - PRINTING SVC/CHRGS	$619	$871	$1,775	$1,450	$1,450
527410 - CLIENT SERVICE EXP	$3,473	$2,258	$1,350	$65,639	$65,639
521900 - PROFESSIONAL SVC	$89,586	$215,663	$153,186	$280,300	$280,300
52191 - PROF SVC-COMM PARTNERS	$201,478	–	$47,978	$184,470	$184,470
523670 - REF MANUAL/LAW,CODE BOOKS	$606	$400	–	$900	$900
524000 - RENT - OFFICE/SPACE	–	–	–	$15,000	$15,000
520940 - SAFETY EQUIPMENT/EXPENSES	$1,629	–	$1,383	$3,000	$3,000
521986 - SECURITY	$7,967	$8,569	$11,140	$9,000	$9,000
520104 - SHIRTS/T'S/SWEATS	$1,500	$437	$1,326	$1,500	$1,500
520410 - SOFTWARE LICENSE	$18,944	$21,132	$26,304	$29,948	$29,948
524400 - SPECIAL DEPARTMENT EXPENSE	$2,874	$4,759	$5,563	$16,000	$16,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
527000 - TRAINING	$3,050	$10,609	$4,991	$13,500	$13,500
527400 - TRAVEL- IN COUNTY	$8,259	$6,170	$7,204	$13,100	$13,100
527503 - TRAVEL - NEW EMP TRAINING	$1,373	$4,134	–	$5,000	$5,000
527500 - TRAVEL- OUT OF COUNTY	$17,605	$14,134	$23,683	$36,500	$36,500
520902 - VEHICLE MAINTENANCE	$16,768	$9,110	$6,421	$16,400	$16,400
SERVICES & SUPPLIES TOTAL	**$503,513**	**$396,481**	**$400,533**	**$1,236,523**	**$1,236,523**
TRANSFERS					
58079A - CLRAB109 TRANSFERS-OUT	$1,014,927	$1,012,763	$1,142,604	$1,529,261	$1,529,261
580003 - INTER FUND TRANSFER	$129,924	$163,901	$232,774	$448,090	$448,090
580000 - TRANSFER	$129,266	$103,844	$128,053	$199,877	$199,877
580001 - TRANSFER	$38,549	$39,201	$50,338	$60,865	$60,865
580002 - TRANSFER	$53,015	$62,102	$81,899	$101,352	$101,352
TRANSFERS TOTAL	**$1,365,680**	**$1,381,811**	**$1,635,669**	**$2,339,445**	**$2,339,445**
EXPENSES TOTAL	**$3,103,716**	**$3,296,344**	**$3,646,329**	**$6,167,418**	**$6,227,419**
Surplus (Deficit)	$292,359	$268,803	-$305,057	-$2,110,272	-$2,170,273

AB109 - PUBLIC SAFETY REALIGNMENT

Fund: 0046 Probation Grant Department(s)
Budget Unit: 20418 - Probation-AB109 - Public Safety Realignment
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION

To comply with a United States Supreme Court decision to reduce California's prison population, and assist in alleviating the State's financial crisis, the Public Safety Realignment Act (AB109) was signed into law on April 4, 2011. AB 109 redefined felonies and shifted responsibility for both supervising and housing certain convicted felony offenders and parolees from the state to the county. Implementation of the Public Safety Realignment Act began October 1, 2011.

This Act diverts the custody housing and supervision of offenders convicted of certain state prison offenses to the local county level. Realignment legislation also directs the State to give counties a portion of sales tax and vehicle license fee revenue to fund the new responsibilities realigned from the state to the counties. In order to receive the funding, counties are required to have a Community Corrections Partnership (CCP) that creates and oversees an AB 109 Realignment Implementation Plan (AB 109 Plan) identifying programs to address responsibilities for realigned offenders going through the local justice continuum.

REVENUE VS. EXPENDITURE

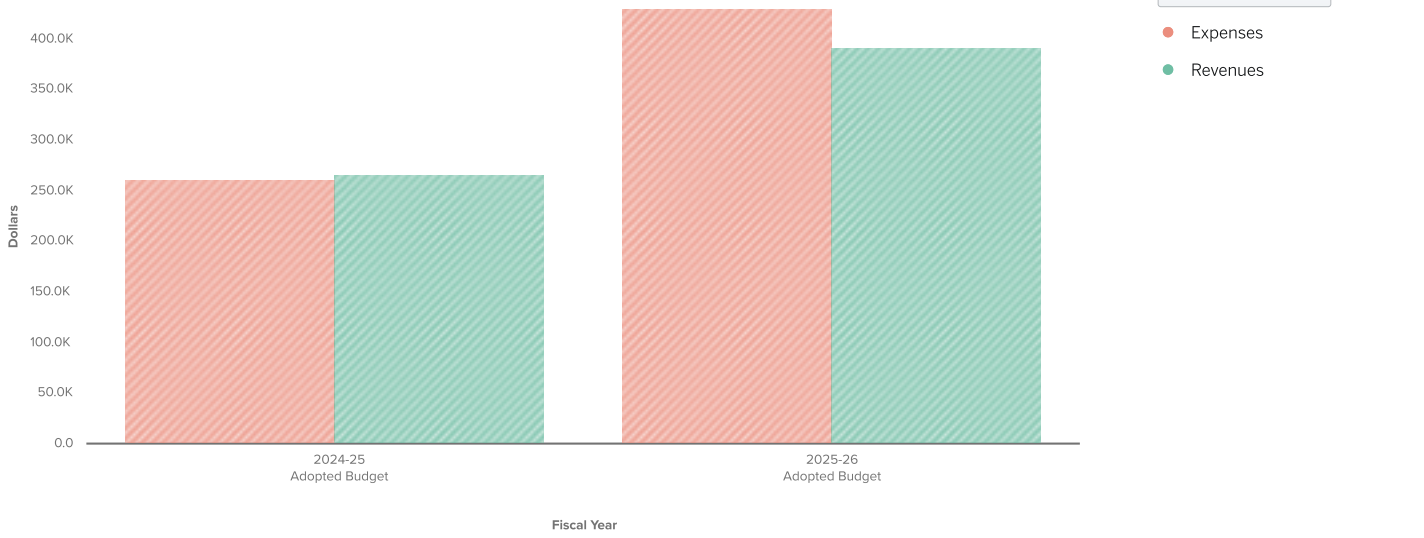
Updated On 22 Sep, 2025

Back History Reset

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Types AB109 Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48079 - TRN-CCPIF AB109	$311,002	$166,439	$229,877	$390,954	$390,954
TRANSFERS TOTAL	**$311,002**	**$166,439**	**$229,877**	**$390,954**	**$390,954**
REVENUES TOTAL	**$311,002**	**$166,439**	**$229,877**	**$390,954**	**$390,954**
Expenses					
OTHER CHARGES					
531400 - EMERGENT SHELTER	$2,000	$868	$866	$3,000	$3,000
OTHER CHARGES TOTAL	**$2,000**	**$868**	**$866**	**$3,000**	**$3,000**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	–	–	$894	$500	$500
SALARIES & BENEFITS TOTAL	**–**	**–**	**$894**	**$500**	**$500**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	$1,600	$1,600	$1,600	$2,000	$2,000
521231 - COMPUTERS<1500.00	$1,000	$421	$611	$1,000	$1,000
524803 - DRUG TESTING	$5,700	$2,990	$1,829	$11,700	$11,700
524804 - DRUG TESTING SUPPLIES	$1,114	$755	$2,588	$7,000	$7,000
521904 - ELECTRONIC MONITORING	$8,000	$945	$2,549	$8,000	$8,000
524410 - NON-EMPLOYEE INCENTIVE	–	–	-$80	$500	$500
521800 - OFFICE EXPENSE	$810	$920	$1,036	$1,068	$1,068
525250 - OUTREACH & OTHER PROG EXP	$2,190	$1,395	$148	$3,000	$3,000
525000 - OVERHEAD	–	–	–	$3,812	$3,812
520201 - PHONE - LAND LINE (S)	$225	$203	$79	$250	$250

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521900 - PROFESSIONAL SVC	$29,698	$48,268	$44,608	$50,000	$50,000
52191 - PROF SVC-COMM PARTNERS	$154,392	–	$45,387	$124,470	$124,470
523670 - REF MANUAL/LAW,CODE BOOKS	$197	$200	–	$200	$200
520940 - SAFETY EQUIPMENT/EXPENSES	$1,200	–	–	$1,000	$1,000
520410 - SOFTWARE LICENSE	$4,700	$5,000	$5,912	$5,000	$5,000
527000 - TRAINING	$560	$310	$786	$3,500	$3,500
527400 - TRAVEL- IN COUNTY	$225	$381	$683	$1,500	$1,500
527500 - TRAVEL- OUT OF COUNTY	$3,769	$1,966	$2,652	$5,000	$5,000
SERVICES & SUPPLIES TOTAL	**$215,381**	**$65,352**	**$110,387**	**$229,000**	**$229,000**
TRANSFERS					
580000 - TRANSFER	$124,685	$100,218	$126,911	$196,777	$196,777
TRANSFERS TOTAL	**$124,685**	**$100,218**	**$126,911**	**$196,777**	**$196,777**
EXPENSES TOTAL	**$342,066**	**$166,439**	**$239,057**	**$429,277**	**$429,277**
Surplus (Deficit)	-$31,063	$0	-$9,180	-$38,323	-$38,323

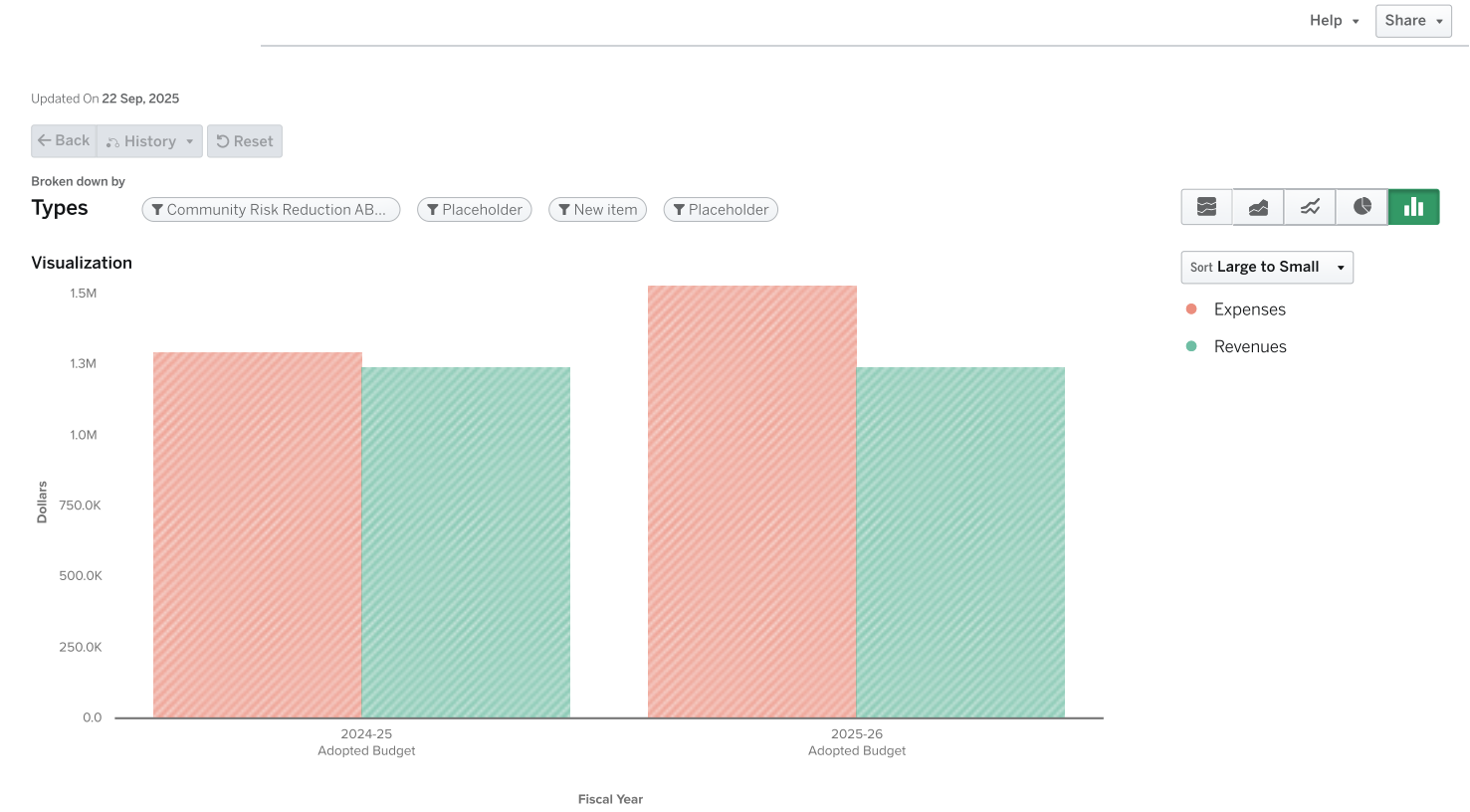
COMMUNITY RISK REDUCTION AB109

Fund: 0025 County Local Revenue AB109
Budget Unit: 20895 - Community Risk Reduction AB109
Function: 02 - Public Protection
Activity: 26 - Administration

DESCRIPTION

This is a holding place for AB109 dollars prior to allocation to various departments.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44079A - TRN-SO LOCAL COMM CORR	$1,180,672	$1,182,414	$1,085,884	$1,243,026	$1,243,026
STATE & FEDERAL AID TOTAL	**$1,180,672**	**$1,182,414**	**$1,085,884**	**$1,243,026**	**$1,243,026**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$4,947	$5,329	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$4,947**	**$5,329**	**–**	**$0**	**$0**
REVENUES TOTAL	**$1,185,620**	**$1,187,743**	**$1,085,884**	**$1,243,026**	**$1,243,026**
Expenses					
TRANSFERS					
58079A - CLRAB109 TRANSFERS-OUT	$1,014,927	$1,012,763	$1,142,604	$1,529,261	$1,529,261
TRANSFERS TOTAL	**$1,014,927**	**$1,012,763**	**$1,142,604**	**$1,529,261**	**$1,529,261**
EXPENSES TOTAL	**$1,014,927**	**$1,012,763**	**$1,142,604**	**$1,529,261**	**$1,529,261**
Surplus (Deficit)	$170,693	$174,981	-$56,720	-$286,235	-$286,235

DOMESTIC VIOLENCE ASSISTANCE

Fund: 0064 Domestic Violence Assistance
Budget Unit: 20413 - Domestic Violence Assistance
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

Domestic Violence Assistance is a small grant held by the Victim Witness department, which is currently embedded within the Plumas County Probation Department. Its sole funding is received from marriage license fees.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
LICENSES & PERMITS					
41055 - MARRIAGE LICENSE	$3,486	$2,829	$3,277	$3,000	$3,000
LICENSES & PERMITS TOTAL	**$3,486**	**$2,829**	**$3,277**	**$3,000**	**$3,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$396	$548	$385	$400	$400
43998 - UNREALZED GAINS/LOSSES	$123	$122	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$519**	**$670**	**$385**	**$400**	**$400**
REVENUES TOTAL	**$4,005**	**$3,499**	**$3,662**	**$3,400**	**$3,400**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	-$137	$1,673	–	$2,006	$2,006
524400 - SPECIAL DEPARTMENT EXPENSE	$2,538	$4,759	$4,053	$12,000	$12,000
SERVICES & SUPPLIES TOTAL	**$2,401**	**$6,432**	**$4,053**	**$14,006**	**$14,006**
EXPENSES TOTAL	**$2,401**	**$6,432**	**$4,053**	**$14,006**	**$14,006**
Surplus (Deficit)	$1,604	-$2,934	-$391	-$10,606	-$10,606

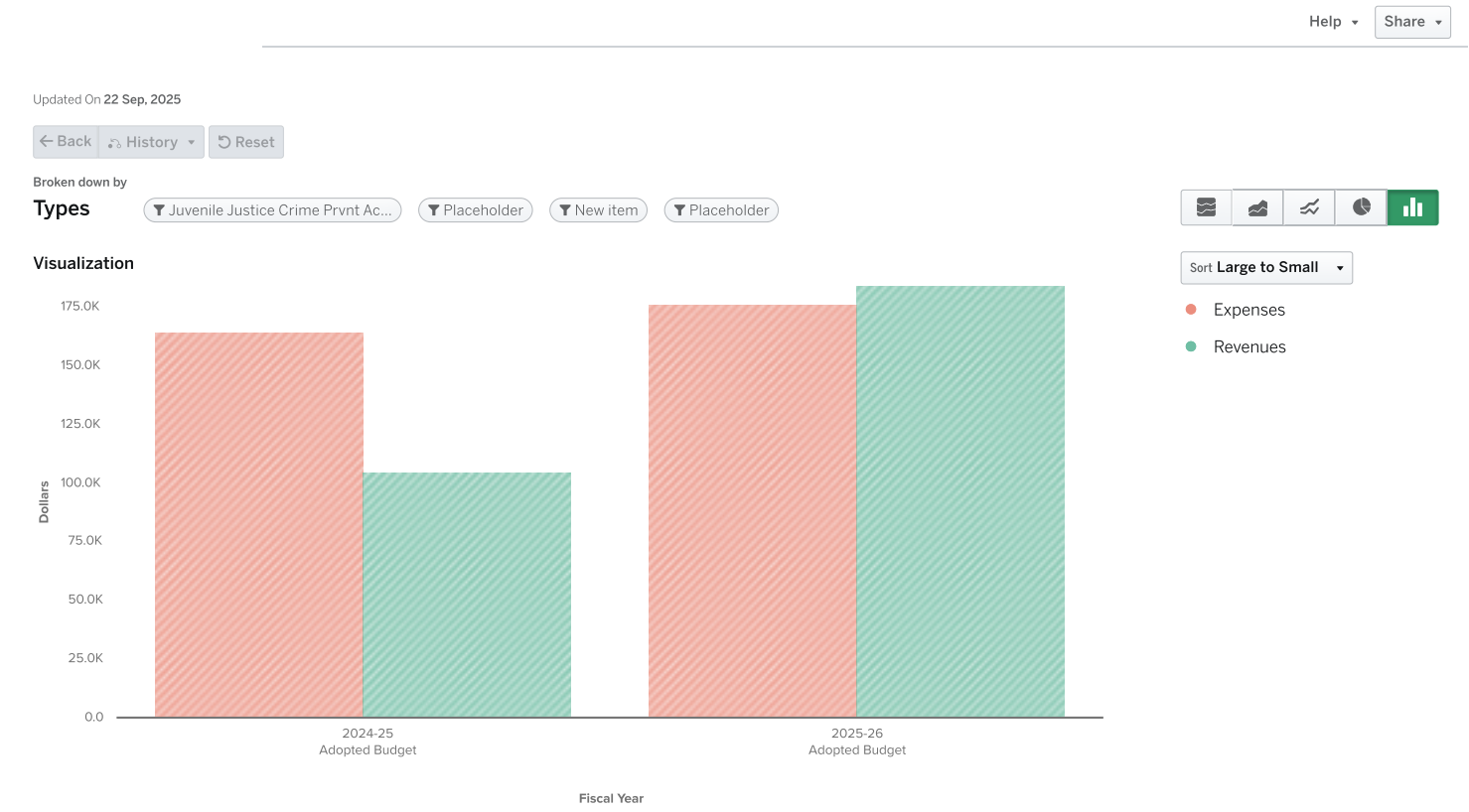
JUVENILE JUSTICE CRIME PREVENTION ACT - SUPPLEMENTAL LAW ENFORCEMENT

Fund: 0046 Probation Grant Department(s)
Budget Unit: 20402 - Probation-Juvenile Justice Crime Prevention Act - Supplemental Law Enforcement
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION

Supplemental Law Enforcement - The Juvenile Justice Crime Prevention Act (JJCPA) was created by the Crime Prevention Act of 2000 to provide a stable funding source for local juvenile justice programs aimed at curbing crime and delinquency among at-risk youth. In addition, JJCPA funding is used for Juvenile Justice Coordinating Council programs, which this year consist of a 16-week Parent Project Program and 2.5 hour Parent Project truancy prevention parenting class.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44393 - ST- SLESF & JUVNL JST	$131,715	$132,574	$101,029	$130,000	$130,000
STATE & FEDERAL AID TOTAL	**$131,715**	**$132,574**	**$101,029**	**$130,000**	**$130,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$20,344	$30,401	$45,562	$53,814	$53,814
43998 - UNREALZED GAINS/LOSSES	$14,746	$19,780	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$35,090**	**$50,181**	**$45,562**	**$53,814**	**$53,814**
REVENUES TOTAL	**$166,805**	**$182,755**	**$146,590**	**$183,814**	**$183,814**
Expenses					
OTHER CHARGES					
531200 - SUPPORT JUVENILE WARDS	–	–	–	$3,500	$3,500
OTHER CHARGES TOTAL	**–**	**–**	**–**	**$3,500**	**$3,500**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	–	–	$3,744	$1,894	$1,894
SALARIES & BENEFITS TOTAL	**–**	**–**	**$3,744**	**$1,894**	**$1,894**
SERVICES & SUPPLIES					
524803 - DRUG TESTING	–	–	–	$3,000	$3,000
524804 - DRUG TESTING SUPPLIES	–	–	–	$2,000	$2,000
524460 - JUVENILE OUTING/INCENTIVE	–	–	–	$5,000	$5,000
525250 - OUTREACH & OTHER PROG EXP	–	$1,669	$580	$2,000	$2,000
525000 - OVERHEAD	–	–	–	$413	$413
52091 - PARTS	–	$420	$0	$0	$0
521900 - PROFESSIONAL SVC	$5,075	$11,660	$999	$35,000	$35,000
52191 - PROF SVC-COMM PARTNERS	–	–	$2,591	$60,000	$60,000
527400 - TRAVEL- IN COUNTY	–	–	–	$1,000	$1,000
520902 - VEHICLE MAINTENANCE	$1,131	–	–	$1,500	$1,500
SERVICES & SUPPLIES TOTAL	**$6,206**	**$13,748**	**$4,171**	**$109,913**	**$109,913**
TRANSFERS					
580001 - TRANSFER	$38,549	$39,201	$50,338	$60,865	$60,865
TRANSFERS TOTAL	**$38,549**	**$39,201**	**$50,338**	**$60,865**	**$60,865**
EXPENSES TOTAL	**$44,755**	**$52,950**	**$58,253**	**$176,172**	**$176,172**
Surplus (Deficit)	$122,050	$129,805	$88,338	$7,642	$7,642

JUVENILE JUSTICE BLOCK GRANT

Fund: 0046 0046D Probation-Division of Juvenile Justice
Budget Unit: 20404 - Juvenile Justice Block Grant
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION

On September 30, 2020, the Governor signed SB 823, entitled Juvenile Justice Realignment: Office of Youth and Community Restoration. This bill transferred the responsibility of managing all youthful offenders to local jurisdictions. Funding allocations through the Juvenile Justice Realignment Block Grant will support the County in assuming this responsibility. These funds will be reserved for detention costs associated with youth placed in a Secure Youth Treatment Facility and potentially developing vocational and reentry programming for youth.

REVENUE VS. EXPENDITURE



BUDGET DETAIL -

SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44205 - JUV JUST DATA COLL	–	$42,909	$22,857	$22,900	$22,900
44204 - JUV JUSTICE REALIN BLCOK GRANT	–	–	–	$250,000	$250,000
44719 - ST-YTH PROGRAM FCL	–	$47,086	–	$0	$0
STATE & FEDERAL AID TOTAL	**–**	**$89,995**	**$22,857**	**$272,900**	**$272,900**
TRANSFERS					
48711 - TRANSFER-IN JUV JUST	$250,000	$250,000	$250,000	$0	$0
TRANSFERS TOTAL	**$250,000**	**$250,000**	**$250,000**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$11,395	$26,463	$32,233	$32,000	$32,000
USE OF MONEY & PROPERTY TOTAL	**$11,395**	**$26,463**	**$32,233**	**$32,000**	**$32,000**
REVENUES TOTAL	**$261,395**	**$366,458**	**$305,090**	**$304,900**	**$304,900**
Expenses					
OTHER CHARGES					
531200 - SUPPORT JUVENILE WARDS	–	–	$24,915	$500,000	$500,000
OTHER CHARGES TOTAL	**–**	**–**	**$24,915**	**$500,000**	**$500,000**
SERVICES & SUPPLIES					
521600 - MEMBERSHIPS/ANNUAL DUES	$1,250	–	–	$0	$0
521900 - PROFESSIONAL SVC	–	$50,000	$0	$50,000	$50,000
52191 - PROF SVC-COMM PARTNERS	$47,086	–	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$48,336**	**$50,000**	**$0**	**$50,000**	**$50,000**
EXPENSES TOTAL	**$48,336**	**$50,000**	**$24,915**	**$550,000**	**$550,000**
Surplus (Deficit)	$213,059	$316,458	$280,175	-$245,100	-$245,100

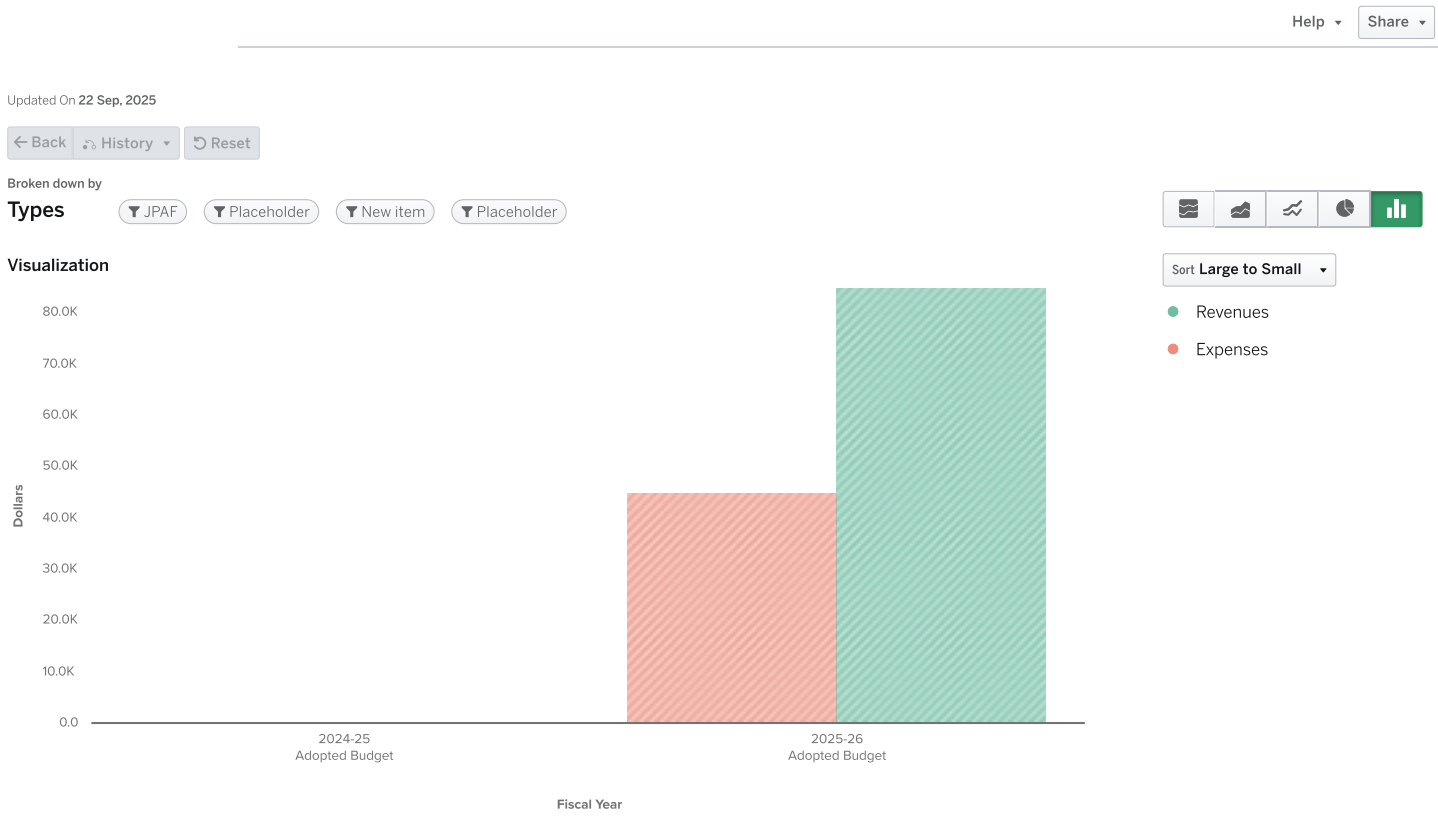
JUVENILE PROBATION ACTIVITIES FUND

Fund: 0046 Probation Grant Department(s)
Budget Unit: 20406 - Juvenile Probation Activities Fund
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION

The Juvenile Probation Activities fund is a small fund outlined in Welfare and Institutions Code 18220 and 18221. The funds are restricted for use only on items specified in WIC 18221.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48714 - TRN-JPA GROWTH ACCOUNT	–	–	$39,248	$43,264	$43,264
48713 - TRN-JPA BASE ACCOUNT	–	$41,452	$41,452	$41,452	$41,452
TRANSFERS TOTAL	**–**	**$41,452**	**$80,700**	**$84,716**	**$84,716**
REVENUES TOTAL	**–**	**$41,452**	**$80,700**	**$84,716**	**$84,716**
Expenses					
OTHER CHARGES					
531400 - EMERGENT SHELTER	–	–	–	$15,000	$15,000
OTHER CHARGES TOTAL	**–**	**–**	**–**	**$15,000**	**$15,000**
SERVICES & SUPPLIES					
525250 - OUTREACH & OTHER PROG EXP	–	–	$1,315	$15,000	$15,000
521900 - PROFESSIONAL SVC	–	–	–	$15,000	$15,000
SERVICES & SUPPLIES TOTAL	**–**	**–**	**$1,315**	**$30,000**	**$30,000**
EXPENSES TOTAL	**–**	**–**	**$1,315**	**$45,000**	**$45,000**
Surplus (Deficit)	$0	$41,452	$79,385	$39,716	$39,716

PRETRIAL SERVICES

Fund: 0046 0046P Probation-Pretrial
Budget Unit: 20405 - Probation-Pretrial Services
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION

In 2021, the Governor approved $137.9 million in funding to support pretrial services in California. Local Courts are responsible for setting up and overseeing local pretrial programs. In partnership with the Plumas County Superior Court, the Probation Department established a pretrial program in July 2022. Since that time, the department has screened over 2,000 individuals for pretrial release who were booked into the Plumas County Correctional facility. Services include screening, risk assessments, court reports, and monitoring of those released on pretrial supervision. Monitoring may include services such as; remote alcohol detection, electronic monitoring, drug testing, contact with a probation officer, and court date reminders.



REVENUE VS. EXPENDITURE

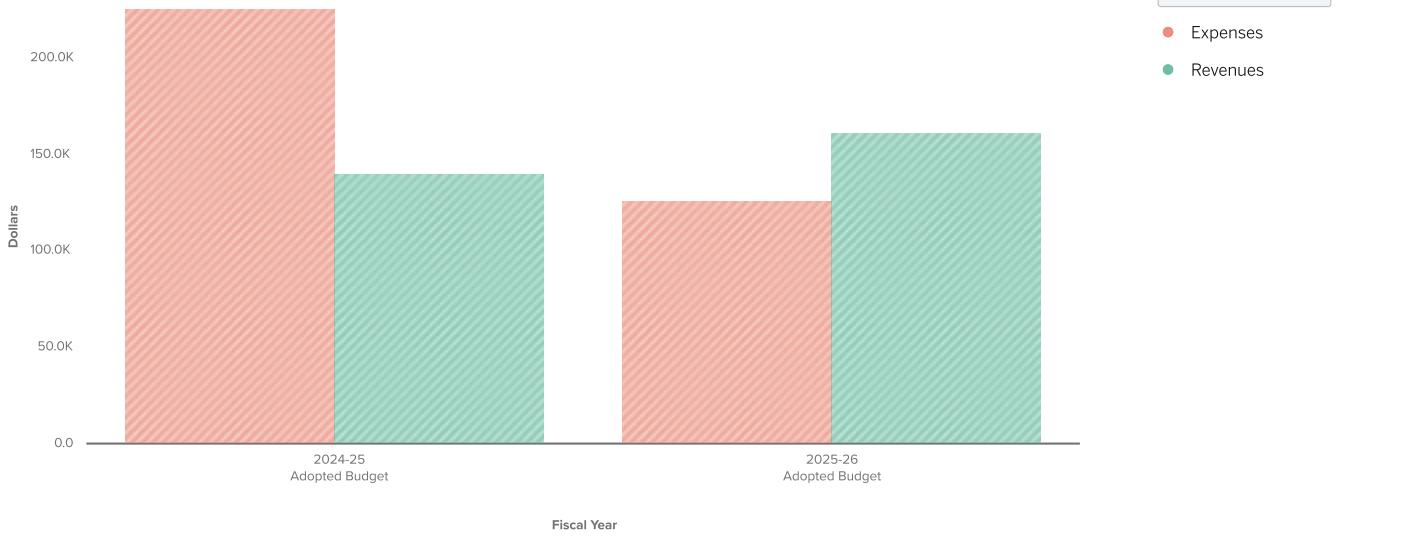
Updated On 22 Sep, 2025

Back History Reset

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Visualization



POSITION ALLOCATION

Position	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions				
Deputy Probation Officer I/II/III	1	1	1	0.7
FULL-TIME EQUIVALENT POSITIONS	**1**	**1**	**1**	**0.7**

BUDGET DETAIL - SCHEDULE 9

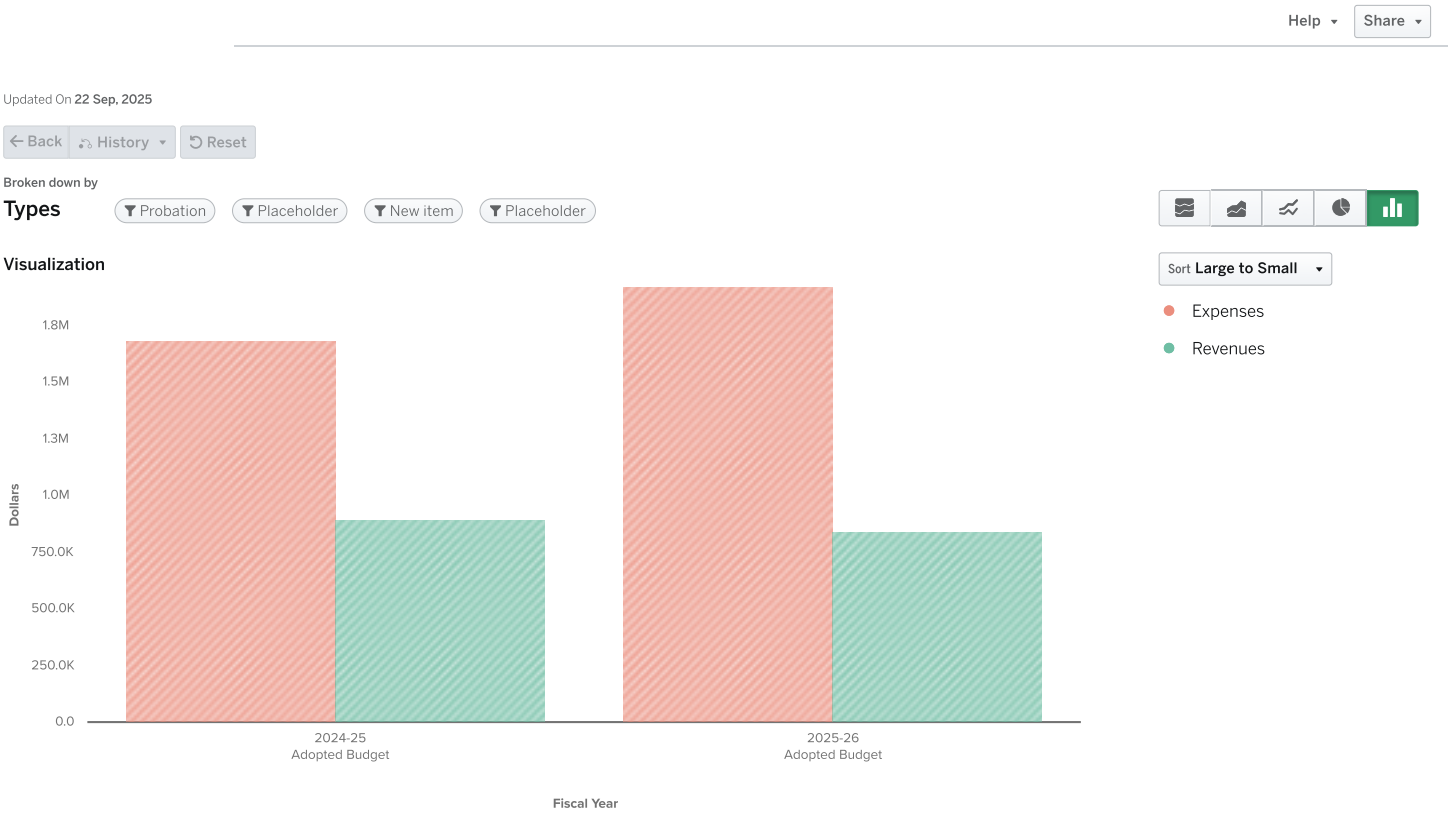
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44290 - STATE-OTHER	–	–	–	$124,000	$124,000
STATE & FEDERAL AID TOTAL	**–**	**–**	**–**	**$124,000**	**$124,000**
TRANSFERS					
48708 - PROB PRETRIAL-TRF IN	$41,756	$84,827	$77,200	$0	$0
48000 - TRANSFER-IN	–	$44,915	–	$34,000	$34,000
TRANSFERS TOTAL	**$41,756**	**$129,742**	**$77,200**	**$34,000**	**$34,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$377	$1,005	$2,997	$3,000	$3,000
USE OF MONEY & PROPERTY TOTAL	**$377**	**$1,005**	**$2,997**	**$3,000**	**$3,000**
REVENUES TOTAL	**$42,133**	**$130,747**	**$80,196**	**$161,000**	**$161,000**
Expenses					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
FIXED ASSETS					
541500 - VEHICLE	–	$36,603	–	$0	$0
FIXED ASSETS TOTAL	**–**	**$36,603**	**–**	**$0**	**$0**
OTHER CHARGES					
531400 - EMERGENT SHELTER	$5,634	$1,782	–	$10,500	$10,500
OTHER CHARGES TOTAL	**$5,634**	**$1,782**	**–**	**$10,500**	**$10,500**
SALARIES & BENEFITS					
51100 - FICA/MEDICARE OASDI	–	–	$8,473	$5,060	$3,542
51090 - GROUP INSURANCE	–	–	$8,379	$28,007	$19,605
51150 - LIFE INSURANCE	–	–	$1,368	$36	$25
51081 - OPEB LIABILITY	–	$2,415	$2,321	$2,686	$2,686
51060 - OVERTIME PAY	–	–	$3,355	$5,000	$5,000
51000 - REGULAR WAGES	–	–	$37,676	$66,143	$46,300
51080 - RETIREMENT	–	–	$12,737	$15,471	$13,819
SALARIES & BENEFITS TOTAL	**–**	**$2,415**	**$74,309**	**$122,403**	**$90,977**
SERVICES & SUPPLIES					
527402 - BUS PASSES-NON EMPLYEE	–	–	–	$100	$100
520202 - CELL PHONE SERVICE	–	$549	$128	$1,020	$1,020
521231 - COMPUTERS<1500.00	$911	$560	–	$0	$0
524803 - DRUG TESTING	–	$63	$76	$300	$300
524804 - DRUG TESTING SUPPLIES	–	$1,326	$318	$700	$700
521904 - ELECTRONIC MONITORING	$959	$8,084	$7,916	$10,000	$10,000
521600 - MEMBERSHIPS/ANNUAL DUES	$30	–	–	$60	$60
524410 - NON-EMPLOYEE INCENTIVE	–	–	$375	$1,000	$1,000
521800 - OFFICE EXPENSE	$286	$165	$330	$600	$600
520410 - SOFTWARE LICENSE	$3,784	$2,484	$4,008	$4,948	$4,948
527000 - TRAINING	$230	$6,218	–	$2,500	$2,500
527400 - TRAVEL- IN COUNTY	–	$349	$314	$600	$600
527500 - TRAVEL- OUT OF COUNTY	$491	$850	$673	$2,500	$2,500
520902 - VEHICLE MAINTENANCE	–	–	$158	$400	$400
SERVICES & SUPPLIES TOTAL	**$6,691**	**$20,648**	**$14,295**	**$24,728**	**$24,728**
EXPENSES TOTAL	**$12,325**	**$61,448**	**$88,604**	**$157,631**	**$126,205**
Surplus (Deficit)	$29,808	$69,299	-$8,408	$3,369	$34,795

PROBATION

Fund: 0001 General
Budget Unit: 20400 - Probation
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Management Analyst I/II	1	1	1	1	1
Supervising Deputy Probation Officer	1	1	1	1	1
Department Fiscal Officer I/II	1	1	1	1	1
Legal Services Assistant I/II OR Administrative Assistant I/II OR Office Assistant I/II/III	2	2	2	3	3
Chief Probation Officer	1	1	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Probation Assistant	4	4	4	2	2
Deputy Probation Officer I/II/III	7	6	6	5	5
FULL-TIME EQUIVALENT POSITIONS	**17**	**16**	**16**	**14**	**14**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45173 - CARE & MAIN. JUVENILE	$324	$250	$250	$325	$325
45427 - PROB.-DIVERSION	$2,369	$1,142	$1,380	$1,300	$1,300
45353 - PROB RPRT PREP FEE/FELONY	$1,164	–	$12	$0	$0
45350 - SUPERVISION FEE/PROB.	$20,104	$38,885	$19,442	$20,000	$20,000
CHARGES FOR SERVICES TOTAL	**$23,962**	**$40,276**	**$21,084**	**$21,625**	**$21,625**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$1,918	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$3,698	$8,015	$8,028	$8,000	$8,000
OTHER REVENUE TOTAL	**$5,615**	**$8,015**	**$8,028**	**$8,000**	**$8,000**
STATE & FEDERAL AID					
44413 - FED TITLE IV-E PROB.	$5,490	$9,171	$10,441	$10,000	$10,000
44070 - STATE-REBATE RESTIT.FINE	$2,085	$3,146	$1,093	$2,000	$2,000
44281 - STATE-STC JAIL TRAINING	$6,636	$3,955	$4,374	$6,952	$6,952
STATE & FEDERAL AID TOTAL	**$14,211**	**$16,271**	**$15,908**	**$18,952**	**$18,952**
TRANSFERS					
480000 - TRANSFER	$119,677	$150,673	$11,066	$20,000	$20,000
48000 - TRANSFER-IN	$124,685	$100,218	$126,278	$162,777	$162,777
48001 - TRANSFER-IN1	$38,549	$39,201	$50,338	$60,865	$60,865
48002 - TRANSFER-IN2	$53,015	$62,102	$81,278	$101,352	$101,352
48003 - TRANSFER-IN3	$129,924	$163,901	$232,774	$448,090	$448,090
48005 - TRANSFER-IN5	–	–	$33,174	$0	$0
TRANSFERS TOTAL	**$465,849**	**$516,096**	**$534,909**	**$793,084**	**$793,084**
REVENUES TOTAL	**$509,637**	**$580,659**	**$579,929**	**$841,661**	**$841,661**
Expenses					
OTHER CHARGES					
530440 - SUPPORT -PROB	–	$15,925	–	$0	$0
OTHER CHARGES TOTAL	**–**	**$15,925**	**–**	**$0**	**$0**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$18,003	$7,035	$8,105	$11,000	$11,000
51100 - FICA/MEDICARE OASDI	$47,648	$48,273	$48,298	$71,824	$71,824
51090 - GROUP INSURANCE	$127,796	$88,212	$152,133	$172,199	$172,199
51150 - LIFE INSURANCE	$340	$334	-$1,034	$606	$606
51081 - OPEB LIABILITY	$40,427	$38,638	$32,492	$37,598	$37,598
51020 - OTHER WAGES	$4,813	$37,810	$6,767	$40,000	$40,000
51060 - OVERTIME PAY	$28,063	$30,805	$28,213	$40,000	$40,000
51000 - REGULAR WAGES	$598,394	$557,788	$675,796	$937,051	$937,051
51080 - RETIREMENT	$58,576	$183,122	$194,586	$227,647	$227,647
51070 - UNEMPLOYMENT INSURANCE	$3,507	$1,979	$1,063	$1,030	$1,030
SALARIES & BENEFITS TOTAL	**$927,567**	**$993,996**	**$1,146,418**	**$1,538,955**	**$1,538,955**
SERVICES & SUPPLIES					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521100 - BADGES	$73	–	$57	$100	$100
524312 - CHAIRS/SEATING OFC FURN.	–	–	$4,293	$5,000	$5,000
520250 - COPY MACHINE LEASE	$3,496	$3,397	$3,574	$3,000	$3,000
520419 - COVID PPE & CLEANING COST	–	$107	$61	$110	$110
524803 - DRUG TESTING	$6,178	$9,943	$8,494	$8,000	$8,000
524804 - DRUG TESTING SUPPLIES	$1,114	$4,144	$2,598	$4,000	$4,000
529921 - FINGER PRINTING	$96	–	$79	$150	$150
527750 - IN CNTY HOSTING	$23	–	–	$500	$500
525119 - LIABILITY SELF-FUND INSURANCE	$11,587	$9,246	$10,428	$10,229	$10,229
521600 - MEMBERSHIPS/ANNUAL DUES	$1,135	$1,204	$2,574	$2,000	$2,000
521800 - OFFICE EXPENSE	$1,354	$1,909	$1,030	$2,000	$2,000
525000 - OVERHEAD	–	–	–	$293,337	$293,337
520201 - PHONE - LAND LINE (S)	$225	$203	$79	$250	$250
520210 - POSTAGE/SHIP, MAIL COST	$127	$18	$73	$150	$150
521107 - PRE-EMPLOYMENT COSTS	$1,862	$112	$2,455	$2,500	$2,500
520233 - PRINTING SVC/CHRGS	–	$222	$238	$250	$250
521900 - PROFESSIONAL SVC	$304	$461	$207	$300	$300
523670 - REF MANUAL/LAW,CODE BOOKS	$409	$200	–	$700	$700
524000 - RENT - OFFICE/SPACE	–	–	–	$15,000	$15,000
521986 - SECURITY	$7,967	$8,569	$11,140	$9,000	$9,000
520104 - SHIRTS/T'S/SWEATS	$500	$437	$394	$500	$500
520410 - SOFTWARE LICENSE	$2,000	$2,581	$2,000	$3,000	$3,000
524400 - SPECIAL DEPARTMENT EXPENSE	–	$0	$1,260	$1,500	$1,500
527000 - TRAINING	$2,260	$3,000	$585	$3,000	$3,000
527400 - TRAVEL- IN COUNTY	–	$289	$230	$1,000	$1,000
527500 - TRAVEL- OUT OF COUNTY	$2,958	$4,389	$10,009	$9,000	$9,000
520902 - VEHICLE MAINTENANCE	$2,000	$405	$1,987	$2,000	$2,000
SERVICES & SUPPLIES TOTAL	**$45,668**	**$50,836**	**$63,843**	**$376,576**	**$376,576**
TRANSFERS					
580000 - TRANSFER	$4,582	$3,625	$1,143	$3,100	$3,100
TRANSFERS TOTAL	**$4,582**	**$3,625**	**$1,143**	**$3,100**	**$3,100**
EXPENSES TOTAL	**$977,817**	**$1,064,382**	**$1,211,404**	**$1,918,631**	**$1,918,631**
Surplus (Deficit)	-$468,180	-$483,723	-$631,475	-$1,076,970	-$1,076,970

SB678 - ADULT HIGH RISK

Fund: 0046 0046R Probation-Adult High Risk
Budget Unit: 20409 - SB678 - Adult High Risk
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION

The Community Corrections Performance Incentive Act (CCPIA) provides funding to local jurisdictions for specified purposes relating to improving local probation supervision practices and capacities for felony offenders on formal probation.

The Legislature designed the California Community Corrections Performance Incentives Act of 2009, or SB 678 program, with two purposes: alleviating state prison overcrowding and saving state General Fund monies. These purposes are to be accomplished without compromising public safety by reducing the number of individuals on felony supervision (felony probation, mandatory supervision, or post-release community supervision) who are sent to state prison. The program is also designed to encourage county probation departments to use evidence-based supervision practices to accomplish these goals.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

SB678 - Adult High Risk | Placeholder | New item | Placeholder

Visualization



POSITION ALLOCATION

Program	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions				
SB678 - Adult High Risk	0	0	0	0.3
FULL-TIME EQUIVALENT POSITIONS	**0**	**0**	**0**	**0.3**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44290 - STATE-OTHER	$10,250	$10,250	–	$0	$0
44009 - STATE- SB678 PROB	$442,681	$332,011	$529,004	$391,802	$391,802
STATE & FEDERAL AID TOTAL	**$452,931**	**$342,261**	**$529,004**	**$391,802**	**$391,802**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$26,608	$36,885	$30,078	$30,000	$30,000
USE OF MONEY & PROPERTY TOTAL	**$26,608**	**$36,885**	**$30,078**	**$30,000**	**$30,000**
REVENUES TOTAL	**$479,539**	**$379,146**	**$559,082**	**$421,802**	**$421,802**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	–	$49,838	–	$50,000	$50,000
FIXED ASSETS TOTAL	**–**	**$49,838**	**–**	**$50,000**	**$50,000**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$608	$19,280	–	$0	$0
51100 - FICA/MEDICARE OASDI	–	–	–	$0	$1,518
51090 - GROUP INSURANCE	–	–	–	$0	$8,402
51150 - LIFE INSURANCE	–	–	–	–	$11
51000 - REGULAR WAGES	–	–	–	$0	$19,843
51080 - RETIREMENT	–	–	–	$0	$1,653
51070 - UNEMPLOYMENT INSURANCE	$59	$36	$17	$0	$0
SALARIES & BENEFITS TOTAL	**$667**	**$19,316**	**$17**	**$0**	**$31,427**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$197	$200	–	$500	$500
524220 - BULLET PROOF VESTS	$844	–	$2,562	$3,000	$3,000
520202 - CELL PHONE SERVICE	$3,278	$2,703	$3,023	$3,500	$3,500
521231 - COMPUTERS<1500.00	$580	$1,405	$2,395	$3,000	$3,000
524803 - DRUG TESTING	$3,574	$4,330	$1,368	$10,000	$10,000
524804 - DRUG TESTING SUPPLIES	$10,383	$814	$5,294	$12,000	$12,000
521904 - ELECTRONIC MONITORING	$16,765	$20,403	$23,151	$25,000	$25,000
529921 - FINGER PRINTING	$32	–	–	$250	$250
525119 - LIABILITY SELF-FUND INSURANCE	$449	$371	$227	$0	$0
524410 - NON-EMPLOYEE INCENTIVE	$75	–	$40	$1,000	$1,000
521800 - OFFICE EXPENSE	$1,029	$965	$987	$2,500	$2,500
521801 - Office Water	–	–	$163	$1,000	$1,000
525250 - OUTREACH & OTHER PROG EXP	–	$153	$672	$1,500	$1,500
525000 - OVERHEAD	–	–	–	$2,213	$2,213
520201 - PHONE - LAND LINE (S)	$225	$203	$79	$250	$250
520210 - POSTAGE/SHIP, MAIL COST	$106	$136	$73	$150	$150
521107 - PRE-EMPLOYMENT COSTS	$6,500	–	$618	$6,500	$6,500
520233 - PRINTING SVC/CHRGS	–	–	–	$100	$100
527410 - CLIENT SERVICE EXP	$3,473	$2,258	$1,350	$65,639	$65,639
521900 - PROFESSIONAL SVC	$46,373	$100,064	$104,441	$120,000	$120,000
520940 - SAFETY EQUIPMENT/EXPENSES	$429	–	$1,383	$2,000	$2,000
520104 - SHIRTS/T'S/SWEATS	$1,000	–	$933	$1,000	$1,000
520410 - SOFTWARE LICENSE	$4,755	$6,593	$8,817	$10,000	$10,000
524400 - SPECIAL DEPARTMENT EXPENSE	$336	–	$250	$2,500	$2,500
527000 - TRAINING	–	$506	$2,700	$3,000	$3,000
527400 - TRAVEL- IN COUNTY	$1,396	$431	$428	$2,000	$2,000
527503 - TRAVEL - NEW EMP TRAINING	$1,373	$4,134	–	$5,000	$5,000
527500 - TRAVEL- OUT OF COUNTY	$2,932	$934	$3,660	$10,000	$10,000
520902 - VEHICLE MAINTENANCE	$7,317	$7,053	$2,230	$8,000	$8,000
SERVICES & SUPPLIES TOTAL	**$113,422**	**$153,655**	**$166,844**	**$301,602**	**$301,602**
TRANSFERS					
580003 - INTER FUND TRANSFER	$129,924	$163,901	$232,774	$448,090	$448,090
TRANSFERS TOTAL	**$129,924**	**$163,901**	**$232,774**	**$448,090**	**$448,090**
EXPENSES TOTAL	**$244,012**	**$386,711**	**$399,635**	**$799,692**	**$831,119**
Surplus (Deficit)	$235,527	-$7,565	$159,447	-$377,890	-$409,317

VICTIM WITNESS

Fund: 0001 General
Budget Unit: 20420 - Victim Witness
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION



The Plumas County Victim/Witness Assistance Program is designed to assist people who have been involved in a crime. We are here to help make the criminal justice system more understandable, accessible, and responsive to the concerns of victims and witnesses. Our Victim Witness Advocate is available to ensure that crime victims and their family members are kept informed and supported throughout the criminal justice process and are treated with dignity, compassion, and respect.

The Victim/Witness Assistance Program serves all victims/witnesses of interpersonal crime. Victims/witnesses may suffer from physical injury, disability, emotional trauma, etc. The aftermath of a crime may leave people feeling alone and confused. Our Victim Advocates are here to help.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

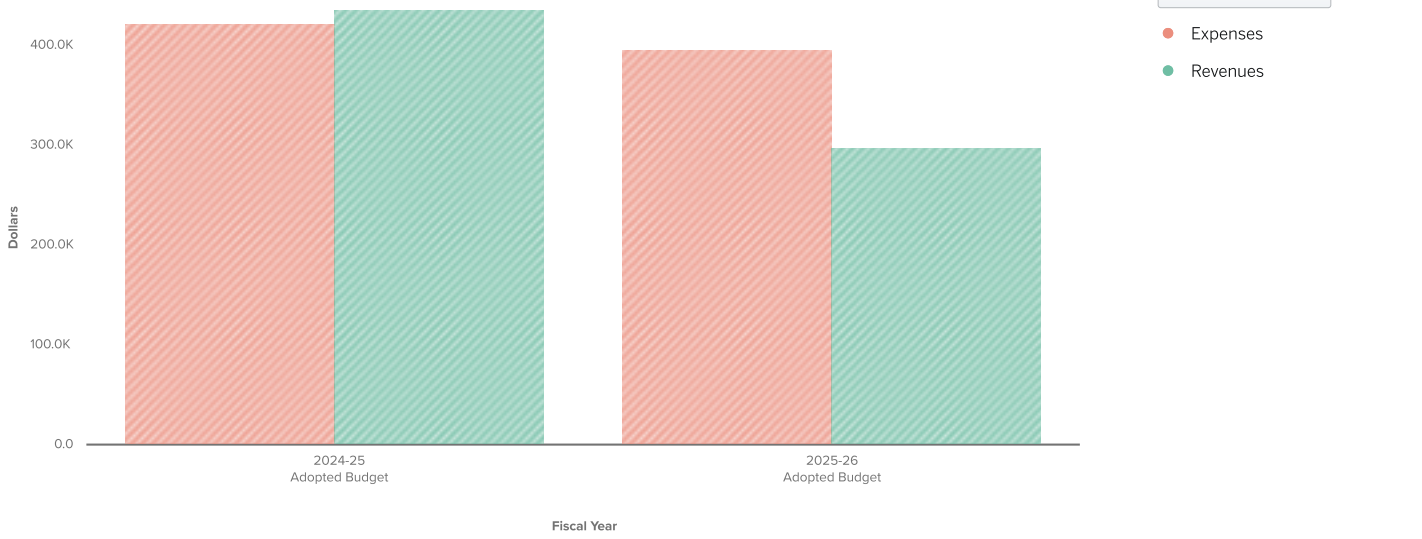
Back History Reset

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Types

Victim Witness Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Victim/Witness Advocate	2	2	2	2	1
Victim/Witness Coordinator	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**3**	**3**	**3**	**3**	**2**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44331P - CALEMA VWO	$25,674	$182,481	$60,740	$114,969	$114,969
44331 - STATE-OCJP VICTIM WIT.VW	$272,152	$210,246	$81,788	$182,798	$182,798
STATE & FEDERAL AID TOTAL	**$297,826**	**$392,727**	**$142,528**	**$297,767**	**$297,767**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$10,096	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$10,096**	**$0**	**$0**
REVENUES TOTAL	**$297,826**	**$392,727**	**$152,624**	**$297,767**	**$297,767**
Expenses					
OTHER CHARGES					
530140 - EMERGENT COSTS-CLIENT SVC	$758	$461	$968	$6,687	$6,687

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
OTHER CHARGES TOTAL	**$758**	**$461**	**$968**	**$6,687**	**$6,687**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$2,397	$2,800	$1,920	$0	$0
51110 - COMPENSATION INSURANCE	$945	$552	$1,203	$1,809	$1,809
51100 - FICA/MEDICARE OASDI	$13,444	$16,808	$15,039	$12,572	$12,572
51090 - GROUP INSURANCE	$33,496	$42,044	$31,866	$45,942	$45,942
51081 - OPEB LIABILITY	$7,135	$7,245	$6,963	$8,057	$8,057
51020 - OTHER WAGES	$1,632	–	–	$0	$0
51060 - OVERTIME PAY	$41,081	$39,176	$56,748	$0	$60,000
51000 - REGULAR WAGES	$136,054	$182,939	$143,938	$164,328	$164,328
51080 - RETIREMENT	$12,070	$45,018	$43,578	$39,179	$39,179
51070 - UNEMPLOYMENT INSURANCE	$92	$88	$98	$124	$124
SALARIES & BENEFITS TOTAL	**$248,346**	**$336,670**	**$301,353**	**$272,011**	**$332,011**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	–	–	–	$1,300	$1,300
525119 - LIABILITY SELF-FUND INSURANCE	$699	$918	$1,317	$1,584	$1,584
521800 - OFFICE EXPENSE	$23,557	$3,035	$2,576	$4,385	$4,385
525000 - OVERHEAD	–	–	–	$38,489	$38,489
520201 - PHONE - LAND LINE (S)	$642	$515	$639	$800	$800
520210 - POSTAGE/SHIP, MAIL COST	$2,000	$116	$190	$1,000	$1,000
520233 - PRINTING SVC/CHRGS	$619	$650	$1,536	$1,000	$1,000
527400 - TRAVEL- IN COUNTY	$6,400	$4,662	$5,256	$6,000	$6,000
527500 - TRAVEL- OUT OF COUNTY	$1,182	–	–	$0	$0
520902 - VEHICLE MAINTENANCE	$4,820	$1,142	$616	$3,000	$3,000
SERVICES & SUPPLIES TOTAL	**$39,920**	**$11,038**	**$12,129**	**$57,558**	**$57,558**
EXPENSES TOTAL	**$289,024**	**$348,170**	**$314,450**	**$336,256**	**$396,256**
Surplus (Deficit)	$8,802	$44,557	-$161,827	-$38,489	-$98,489

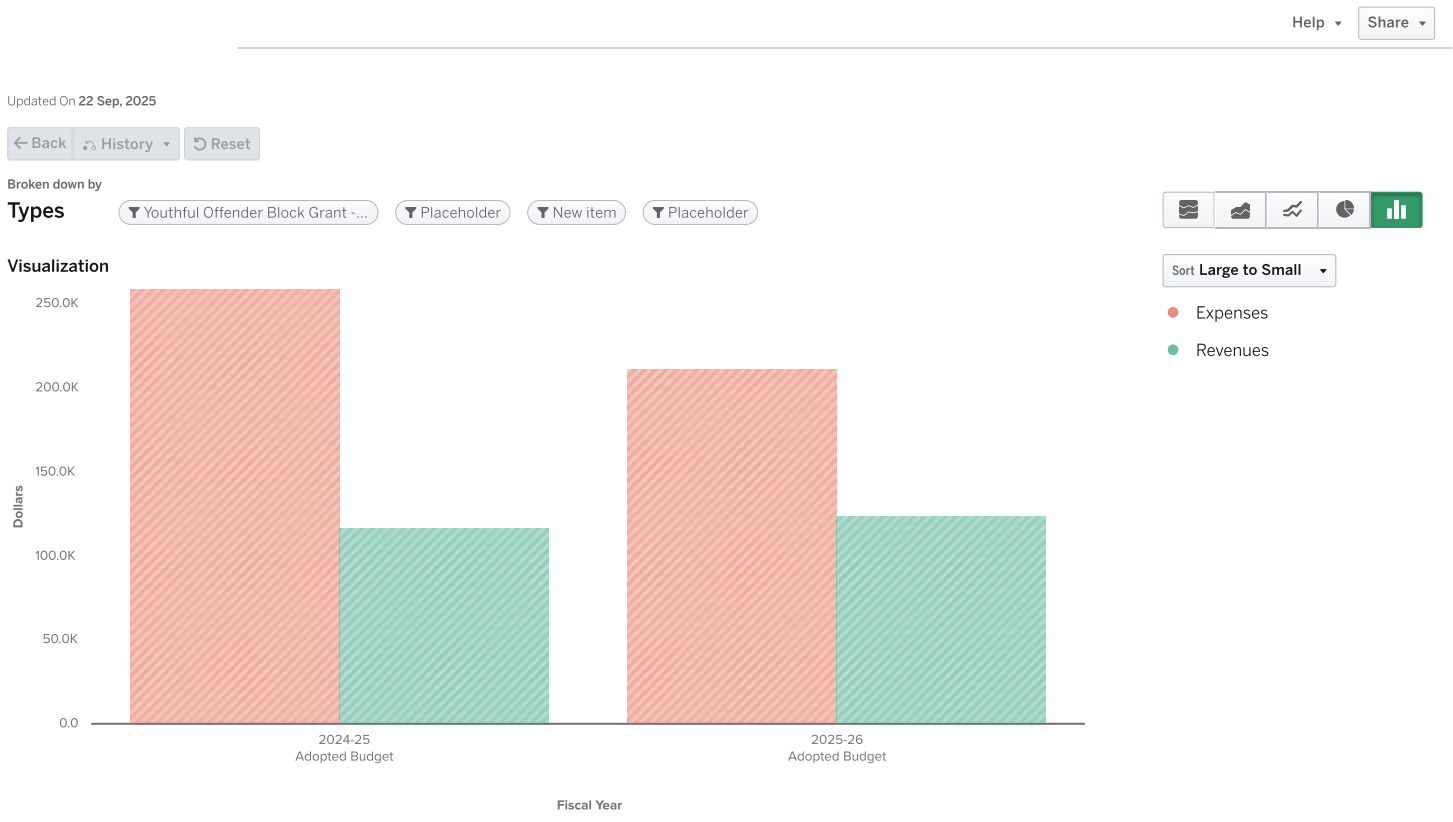
YOUTHFUL OFFENDER BLOCK GRANT - JUVENILE JUSTICE

Fund: 0046 Probation Grant Department(s)
Budget Unit: 20415 - Probation-Youthful Offender Block Grant - Juvenile Justice
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION

Juvenile Justice - The Youthful Offender Block Grant, as part of 2011 Realignment, provides State funding for counties to deliver appropriate rehabilitative and supervisory services to youthful offenders. These funds are used to support juvenile-related positions within the department, juvenile programs, mental health evaluations, staff training, and Juvenile Hall services.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48709 - TRN-PROB JJA YTH OFFNDR	$138,113	$133,522	$117,637	$124,106	$124,106
TRANSFERS TOTAL	**$138,113**	**$133,522**	**$117,637**	**$124,106**	**$124,106**
REVENUES TOTAL	**$138,113**	**$133,522**	**$117,637**	**$124,106**	**$124,106**
Expenses					
OTHER CHARGES					
531200 - SUPPORT JUVENILE WARDS	$4,923	$6,454	$2,518	$7,000	$7,000
530440 - SUPPORT -PROB	$44,201	$53,702	$54,115	$60,000	$60,000
OTHER CHARGES TOTAL	**$49,124**	**$60,156**	**$56,633**	**$67,000**	**$67,000**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$390	$0	–	$0	$0
51070 - UNEMPLOYMENT INSURANCE	$38	$21	$10	$0	$0
SALARIES & BENEFITS TOTAL	**$428**	**$21**	**$10**	**$0**	**$0**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$500	$500	–	$600	$600
520202 - CELL PHONE SERVICE	$1,700	$2,500	$1,700	$2,500	$2,500
521231 - COMPUTERS<1500.00	–	$43	$205	$1,000	$1,000
524803 - DRUG TESTING	$625	$1,266	$1,227	$1,500	$1,500
524804 - DRUG TESTING SUPPLIES	$1,114	$373	$1,055	$1,200	$1,200
524460 - JUVENILE OUTING/INCENTIVE	$105	$275	$95	$1,000	$1,000
525119 - LIABILITY SELF-FUND INSURANCE	$288	$216	$140	$0	$0
521800 - OFFICE EXPENSE	$817	$1,451	$1,090	$1,500	$1,500
525250 - OUTREACH & OTHER PROG EXP	$156	$1,123	–	$2,000	$2,000
525000 - OVERHEAD	–	–	–	$390	$390
520201 - PHONE - LAND LINE (S)	$225	$203	$79	$250	$250
520210 - POSTAGE/SHIP, MAIL COST	$106	–	$73	$100	$100
520233 - PRINTING SVC/CHRGS	–	–	–	$100	$100
521900 - PROFESSIONAL SVC	$8,138	$5,211	$2,932	$10,000	$10,000
520410 - SOFTWARE LICENSE	$3,705	$4,474	$5,567	$7,000	$7,000
527000 - TRAINING	–	$575	$920	$1,500	$1,500
527400 - TRAVEL- IN COUNTY	$237	$58	$294	$1,000	$1,000
527500 - TRAVEL- OUT OF COUNTY	$6,273	$5,995	$6,689	$10,000	$10,000
520902 - VEHICLE MAINTENANCE	$1,500	$509	$1,430	$1,500	$1,500
SERVICES & SUPPLIES TOTAL	**$25,488**	**$24,771**	**$23,496**	**$43,140**	**$43,140**
TRANSFERS					
580002 - TRANSFER	$53,015	$62,102	$81,899	$101,352	$101,352
TRANSFERS TOTAL	**$53,015**	**$62,102**	**$81,899**	**$101,352**	**$101,352**
EXPENSES TOTAL	**$128,055**	**$147,050**	**$162,038**	**$211,492**	**$211,492**
Surplus (Deficit)	$10,058	-$13,528	-$44,401	-$87,386	-$87,386

PUBLIC HEALTH

DEPARTMENT NARRATIVE

Department Head: Nicole Reinert
Title: 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
Public Health Agency

GROWING HEALTHY COMMUNITIES

HIGHLIGHTS FROM THE PAST YEAR

Senior Service Nutrition
The department successfully passed the annual site visit, which exceeded expectations and showcased our commitment to serving the community. Our target for this initiative was to provide 22,500 meals, a goal we achieved and surpassed with remarkable results. Upon completion of the site visit, it was concluded that we served 25,476 meals, reflecting a 13% increase over our target.

Veterans Services
- Compensation Secured: $1.4 million in new VA benefits awarded to county veterans and dependents.
- Claim Surge: Claims submitted grew from 95 in FY21–22 to 241 in FY24–25, reflecting enhanced outreach and efficiency.

HIV Program
- Client Services:
  - 68 clients enrolled, 100% received case management
  - 90% achieved viral suppression

Oral Health Program
- Direct Services to Children:
  - 323 children screened
  - 245 received fluoride varnish
  - 155 prescribed sealants

Family First Home Visiting Program
- Services Delivered:
  - 11 childbirth and 13 infant massage classes (6 families each)
  - 50 breastfeeding visits (22 mothers)
  - 59 nutritional assessments (21 infants)
  - 63 mental health screenings (17 parents)
- Resources Provided: Diapers, cribs, safe sleep kits, gas/grocery vouchers, oral hygiene kits.

Tobacco Use Reduction Program (TURP)
- Youth Engagement: Expanded “Evicting Nicotine” school-based youth coalition across four chapters.
- Internship Revamp: Public Health Pipeline Internship now supports youth 15–24 with stipends and hands-on experience.
- Community Grants: Funded 11 local projects with $34,000; projects included drama programs, sober grad nights, and radio ads.

CalFresh Healthy Living (CFHL)
- Delivered nutrition education to preschoolers and hosted adult cooking classes, including a class for Spanish-speaking individuals.
- Invested $4,100+ in school gardens; expanded community garden partnerships.
- Addressed food insecurity through education and access in rural food desert areas.

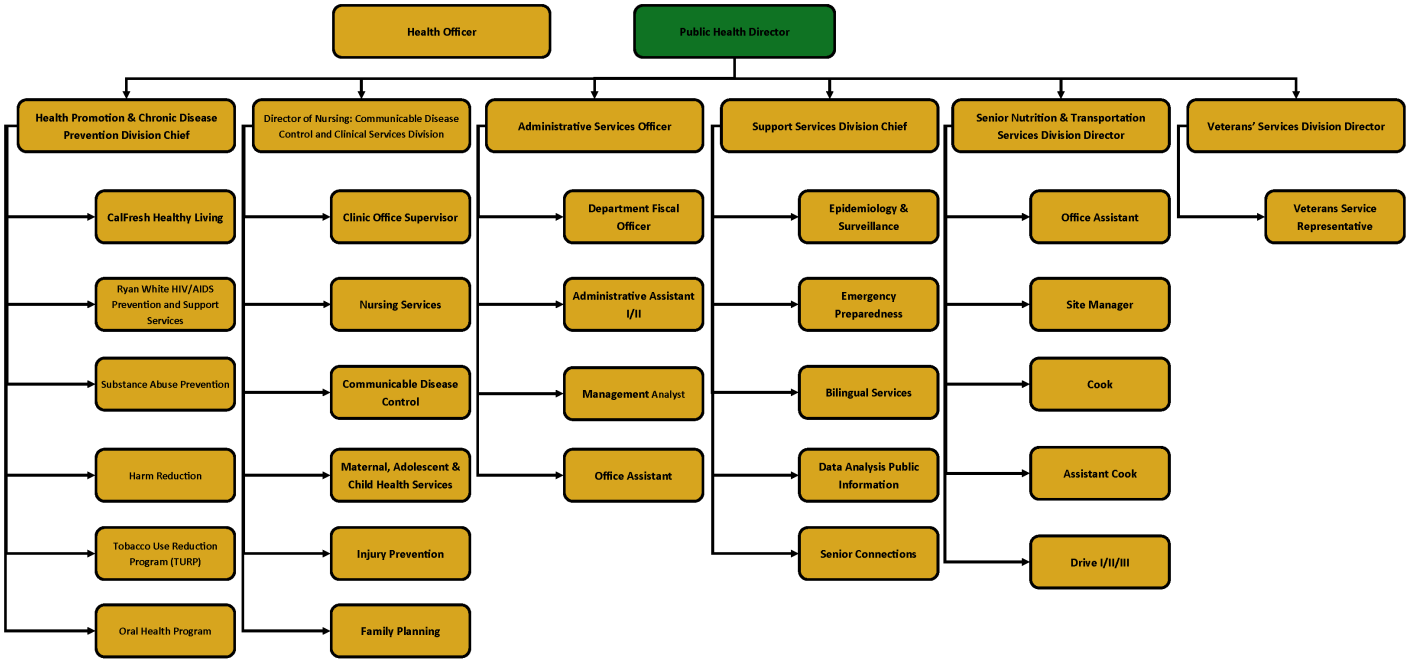
Emergency Preparedness
PCPHA launched a collaborative project to install “Stop the Bleed” trauma kits in the schools throughout the county. With the support of local hospitals, EMS providers, law enforcement, and the school district, these kits are being placed in strategic locations across school campuses.

PERSONNEL SUMMARY

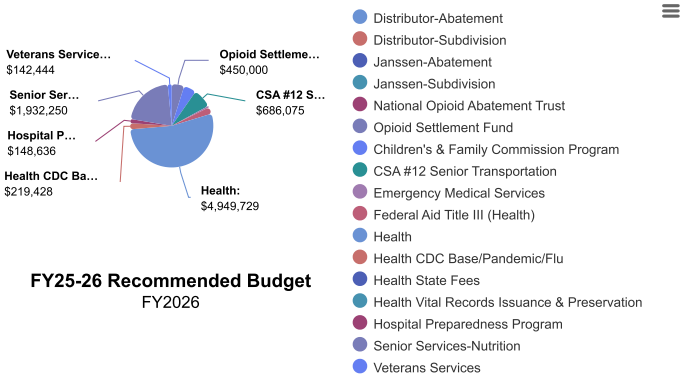
Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Health CDC Base/Pandemic/Flu	0.61	0.61	0.63	0.73	0.66
Veterans Services	2	2.5	2.5	2.5	2
Federal Aid Title III (Health)	0.685	0.685	0.685	0.685	0.645
Senior Services-Transporation	0	0	0	0	4.129
Senior Services-Nutrition	11.3	11.3	12.3	12.3	8.236
Health	27.845	32.37	36.2	36.81	29.215
Children's & Family Commission Program	1.5	1.5	1.5	1.5	0

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Hospital Preparedness Program	0.56	0.61	0.63	0.63	0.6
FULL-TIME EQUIVALENT POSITIONS	**44.5**	**49.575**	**54.445**	**55.155**	**45.485**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

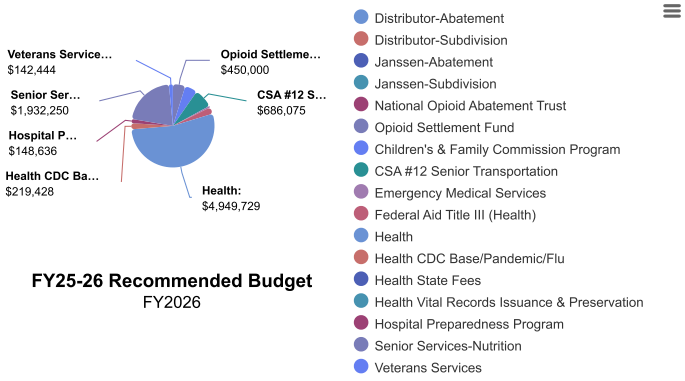


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45083 - GEN SVC CHARGES FOR SERVICES	–	–	$491	$0	$0
45140 - HEALTH FEES - OTHER	$11,800	$23,964	$34,145	$45,000	$45,000
45137 - HLTH B & D 1605.5	$4	$2	$2	$200	$200
45142 - HLTH EMS	$41,345	$44,508	$33,401	$54,205	$54,205
45144 - HLTH H&S 103525.5CERTIFIE	$797	$867	$949	$0	$0
45145 - HLTH H&S 103692 DIRECT FI	$768	$736	$812	$0	$0
45106 - HLTH. H&S 10605 (A) BASE	$3,699	$4,026	$4,210	$0	$0
45105 - HLTH. H & S 10610 REGULAR	$480	$460	$508	$0	$0
45085 - HLTH. VITAL STAT. - FEES	$27	$16	$14	$0	$0
45132 - HLTH. VRIP H & S 10605.3	$2,203	$2,390	$2,566	$1,800	$1,800
45143 - MISC HLTH CONTRACTS	$257,838	$529,012	$394,013	$4,500	$4,500
45143P - MISC HLTH CONTRACTS	–	$464,775	–	$0	$0
45140P - MNT HLTH FEES-PR YEAR	$143	$828	$1,409	$0	$0
CHARGES FOR SERVICES TOTAL	**$319,105**	**$1,071,585**	**$472,519**	**$105,705**	**$105,705**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$398,214	$396,745	$444,377	$443,786	$443,786
46211 - CONTRIB-GEN FUND	–	$48,513	–	$234,789	$234,789
46239 - DONATIONS	$92,342	$70,904	$70,468	$66,500	$66,500
46253 - REIMB - CO DISASTR RESPONS	$16	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$22,582	$33,928	$70,082	$0	$0
46082 - SALE OF SURPLUS PROP	–	–	$6,335	$0	$0
OTHER REVENUE TOTAL	**$513,154**	**$550,090**	**$591,262**	**$745,075**	**$745,075**
STATE & FEDERAL AID					
44419 - FAMILIES 1ST COVID	$4,855	$0	–	$0	$0
44427 - FED.AID HEALTH CAT.	–	–	$614,418	$244,319	$244,319
44408 - FEDERAL STIMULUS (ARRA)	$153,441	–	–	$0	$0
44141P - ST AID HLTH CAT PRIOR YR	$716,649	$1,187,269	$382,132	$0	$0
44141 - ST.-AID HLTH CAT. PROGRAM	$1,324,880	$2,059,771	$2,753,857	$2,876,118	$2,876,118

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
44142 - ST.-AID HLTH REALIGN. REV	$456,682	$554,372	$360,680	$120,000	$120,000
44220 - STATE-AID VETERANS AFFAIR	$58,594	$2,929	$24,811	$57,444	$57,444
44220P - STATE-AID VETERANS AFFAIR	$795	$46,648	$25,418	$0	$0
44169P - STATE- CHILD/FAM COMM	$39,539	$130,128	$45,561	$0	$0
44169 - STATE-CHILD & FAM. COMM.	$437,746	$342,819	$405,573	$420,418	$420,418
44145 - STATE-CHILD LEAD GRANT	–	–	$151,165	$0	$0
44145P - STATE-CHILD LEAD PR	$37,105	$14,046	–	$0	$0
44027 - STATE GRANT	$59,105	–	–	$0	$0
44149 - STATE-HEALTH ADMIN-TCS	$300,000	$300,000	$225,000	$300,000	$300,000
44290 - STATE-OTHER	$18,503	$17,319	$14,146	$0	$0
44213 - STATE - TITLE III (AAA)	$403,870	$619,459	$724,998	$566,081	$566,081
44212 - STATE - USDA FUNDS (AAA)	$16,877	$11,358	$46,028	$21,000	$21,000
44044 - STATE-VEH LIC FEES	$1,533,933	$1,004,242	$1,566,547	$1,300,000	$1,300,000
44054 - ST-OPIOID SETTLEMENT	$465,336	$277,147	$1,304,046	$450,000	$450,000
STATE & FEDERAL AID TOTAL	**$6,027,910**	**$6,567,506**	**$8,644,381**	**$6,355,380**	**$6,355,380**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$66,400	$300,415	$487,436	$1,366,464	$1,366,464
48000 - TRANSFER-IN	$50,000	$50,000	$95,000	$185,000	$185,000
48001 - TRANSFER-IN1	$89,280	$60,922	$76,897	$85,000	$85,000
48003 - TRANSFER-IN3	$4,582	$3,625	$1,143	$3,100	$3,100
48004 - TRANSFER-IN4	$89,763	$105,362	$92,305	$110,000	$110,000
48005 - TRANSFER-IN5	–	–	$29,488	$0	$0
48008 - TRANSFER-IN8	–	–	–	$257,780	$257,780
TRANSFERS TOTAL	**$300,025**	**$520,324**	**$782,269**	**$2,007,344**	**$2,007,344**
USE OF MONEY & PROPERTY					
43016 - INTEREST INCOME	$16	$8	$2,843	$0	$0
43010 - INTEREST-INVESTED FUNDS	$66,521	$98,321	$125,757	$64,000	$64,000
43998 - UNREALZED GAINS/LOSSES	$14,662	$16,415	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$81,198**	**$114,745**	**$128,600**	**$64,000**	**$64,000**
REVENUES TOTAL	**$7,241,391**	**$8,824,250**	**$10,619,030**	**$9,277,504**	**$9,277,504**
Expenses					
FIXED ASSETS					
549122 - BIOTERRORISM EQUIP	–	–	–	$15,540	$15,540
542600 - EQUIPMENT	–	$10,734	–	$0	$0
541500 - VEHICLE	$134,207	–	$89,983	$60,000	$60,000
FIXED ASSETS TOTAL	**$134,207**	**$10,734**	**$89,983**	**$75,540**	**$75,540**
OTHER CHARGES					
530120 - SUPPORT & CARE HOPWA	$37,321	$33,461	$40,907	$49,492	$49,492
530100 - SUPPORT - CARE OF PERSONS	$56,335	$46,432	$53,908	$47,362	$47,362
OTHER CHARGES TOTAL	**$93,655**	**$79,893**	**$94,815**	**$96,854**	**$96,854**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$805	$420	$420	$840	$840
51120 - CELL PHONE ALLOW	$5,255	$11,750	$11,700	$12,992	$11,792
51110 - COMPENSATION INSURANCE	$81,372	$96,888	$113,417	$46,551	$46,551
51100 - FICA/MEDICARE OASDI	$199,850	$221,592	$240,510	$255,133	$245,929
51090 - GROUP INSURANCE	$344,648	$450,392	$530,787	$523,658	$588,058
51150 - LIFE INSURANCE	$334	$70	$334	$371	$371
51081 - OPEB LIABILITY	$126,040	$127,988	$131,000	$150,242	$150,242
51020 - OTHER WAGES	$315,786	$320,392	$272,180	$484,000	$484,000
51060 - OVERTIME PAY	$15,381	$50,345	$33,824	$4,000	$4,000
51000 - REGULAR WAGES	$2,282,726	$2,530,244	$2,827,905	$3,277,105	$3,156,795
51080 - RETIREMENT	$191,362	$695,097	$771,922	$757,718	$747,694
51070 - UNEMPLOYMENT INSURANCE	$10,890	$10,128	$9,303	$9,118	$9,118
SALARIES & BENEFITS TOTAL	**$3,574,450**	**$4,515,306**	**$4,943,302**	**$5,521,728**	**$5,445,390**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	–	–	$1,095	$1,095
523710 - ANNUAL PUB/REF MANUALS	$375	$213	–	$500	$500
520215 - ANSWERING SERVICE	$1,483	$1,965	$2,134	$4,500	$4,500
520930 - CAR SEATS	$1,466	$2,031	$2,000	$2,000	$2,000
522400 - CCS TREATMENT	–	–	$1,350	$0	$0
520202 - CELL PHONE SERVICE	$4,217	$2,083	$5,185	$7,620	$7,620
52020 - COMMUNICATIONS	$270	$150	$220	$3,000	$3,000
529500 - COMPUTER	$27,646	$38,865	$1,271	$8,136	$8,136
520250 - COPY MACHINE LEASE	$4,400	$13,584	$17,820	$25,025	$25,025
520404 - CUSTODIAL SERVICE	–	$2,700	$2,700	$3,000	$3,000
524419 - DOT EXAM	$240	$777	–	$900	$900
523300 - EDUCATE MATERIAL/INCENT	$11,962	$5,538	$18,844	$89,422	$89,422
52330 - EDUCATIONAL NAT/INCENTIVE	–	–	-$1,931	$3,000	$3,000
527802 - ELECTRIC CHARGES	$1,128	$1,748	$1,314	$1,500	$1,500
524226 - ENVRNMNTL INSPECTION	$945	$945	$1,890	$1,000	$1,000
520900 - EQUIPMENT MAINTENANCE	$38,388	$35,543	$39,850	$42,500	$42,500
520300 - FOOD	$281,147	$274,940	$283,937	$275,000	$275,000
521102 - FUEL - VEHICLE	$85,617	$70,460	$83,694	$90,000	$90,000
520931 - HELMETS	$1,921	$1,319	$662	$2,000	$2,000
520400 - HOUSEHOLD EXPENSE	$77,125	$57,307	$74,249	$72,985	$72,985
527750 - IN CNTY HOSTING	–	$155	–	$0	$0
52775 - IN-COUNTY HOSTING EVENTS	–	–	–	$8,000	$8,000
52050 - INSURANCE	–	$8,000	$10,000	$12,384	$12,384
520500 - INSURANCE	$40,427	$30,587	$39,308	$39,000	$39,000
521501 - LAB TESTS	–	-$3,702	-$1,343	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	$88,072	$49,184	$51,439	$48,624	$48,624
52340 - MEDIA/PROMOTIONAL ITEMS	–	–	–	$2,000	$2,000
521980 - MEDICAL SERVICE - PROF SV	–	–	–	$182	$182
521500 - MEDICAL SUPPLIES	$40,623	$40,204	$22,628	$114,831	$114,831
52160 - MEMBERSHIPS	–	$2,875	$4,075	$6,500	$6,500
521600 - MEMBERSHIPS/ANNUAL DUES	$16,568	$11,394	$23,475	$26,413	$26,413
52170 - MISCELLANEOUS EXPENSE	$5,608	$6,308	$4,627	$0	$0
521700 - MISC EXPENSES	–	–	$265	$0	$0
527380 - NON EMPLOYEE TRAVEL	$17,937	$2,820	$3,796	$4,082	$4,082
520901 - OFFICE EQUIP MAINTENANCE	–	$454	–	$8,000	$8,000
52180 - OFFICE EXPENSE	$484	$794	$500	$2,500	$2,500
521800 - OFFICE EXPENSE	$27,710	$16,741	$16,003	$21,370	$21,370
521230 - OFFICE FURNITURE/EQUIP	$2,515	$6,016	$186	$4,305	$4,305
525250 - OUTREACH & OTHER PROG EXP	$2,277	$1,892	$823	$13,200	$13,200
525000 - OVERHEAD	$503,163	$541,821	–	$925,889	$925,889
520220 - PAPER/PAPER SUPPLIES	–	$1,780	–	$0	$0
520201 - PHONE - LAND LINE (S)	$8,756	$13,047	$12,225	$12,700	$12,700
520210 - POSTAGE/SHIP, MAIL COST	$3,095	$1,677	$979	$2,000	$2,000
520261 - PRE-PRINTED FORMS	$644	–	$1,853	$2,200	$2,200
527410 - CLIENT SERVICE EXP	$251	$792	$750	$5,000	$5,000
52190 - PROFESSIONAL SERVICES	$356,217	$269,446	$301,485	$203,470	$203,470
521900 - PROFESSIONAL SVC	$988,649	$619,678	$538,455	$670,104	$670,104
523000 - PROMOTIONAL MATERIAL	$19,744	$13,308	$16,718	$15,200	$15,200
527803 - PROPANE/OTHR HEATING FUEL	$2,903	$3,455	$2,759	$3,500	$3,500
52370 - PUBLICATIONS-LEGAL NOTICE	$425	–	–	$0	$0
520407 - REFUSE DISPOSAL	$169	$940	$173	$1,500	$1,500
524200 - RENTS/LEASES STRUCTURES	$9,000	$7,200	$7,200	$9,700	$9,700
521986 - SECURITY	$21,723	$23,362	$30,374	$25,228	$25,228

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520410 - SOFTWARE LICENSE	$7,505	$7,861	$5,360	$810	$810
52525 - SPEC. DEPT. OUTREACH ACT.	$6,931	$8,599	$8,760	$15,000	$15,000
524400 - SPECIAL DEPARTMENT EXPENSE	$222,099	$575,736	$260,889	$904,703	$904,703
527400 - TRAVEL- IN COUNTY	$7,723	$19,985	$20,249	$20,593	$20,593
527500 - TRAVEL- OUT OF COUNTY	$74,912	$106,214	$106,814	$97,608	$97,608
52740 - TRAVEL ROUTINE	$2,155	$1,078	$109	$2,500	$2,500
52750 - TRAVEL-SPECIAL	$1,271	$3,776	$1,835	$2,000	$2,000
520902 - VEHICLE MAINTENANCE	$17,373	$17,463	$4,363	$13,200	$13,200
527807 - WATER/SEWER CHARGES	$913	$816	$1,112	$1,500	$1,500
SERVICES & SUPPLIES TOTAL	**$3,036,172**	**$2,921,923**	**$2,033,434**	**$3,878,979**	**$3,878,979**
TRANSFERS					
570000 - TRANSFERS IN/OUT–IT	–	–	$255	$0	$0
580004 - INTERFUND TRASNFER	$136,960	$178,101	$29,486	$41,969	$41,969
580000 - TRANSFER	$206,466	$206,909	$205,224	$207,000	$207,000
580001 - TRANSFER	$4,999	$4,999	$6,375	$4,999	$4,999
580002 - TRANSFER	$2,000	$2,000	$2,000	$102,000	$102,000
58000 - TRANSFER-OUT	–	–	–	$257,780	$257,780
TRANSFERS TOTAL	**$350,426**	**$392,009**	**$243,339**	**$613,748**	**$613,748**
EXPENSES TOTAL	**$7,188,910**	**$7,919,866**	**$7,404,873**	**$10,186,849**	**$10,110,511**
Surplus (Deficit)	$52,481	$904,384	$3,214,158	-$909,345	-$833,007

CSA #12 SENIOR TRANSPORTATION

Fund: 0016 - CSA #12 Senior Transportation
Budget Unit: 20480 - CSA #12 Senior Transportation
Function: 09 - District Function
Activity: 99 - District Attorney

DESCRIPTION

This program was designed to address the unique transportation challenges faced by older adults in our community, ensuring they can access essential services such as out-of-town medical appointments with ease and confidence. Throughout the initiative, we successfully implemented a range of services tailored specifically for seniors. With positive feedback and strong community support, we are excited to continue expanding and improving our services to ensure that every senior has the transportation they need to thrive.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

CSA #12 Senior Transportation | Placeholder | New item | Placeholder

Visualization



POSITION ALLOCATION

Position	FY2026
Full-Time Equivalent Positions	
Site Manager	0.899
Senior Services Division Director	0.33
Driver I/II/III	2.9
FULL-TIME EQUIVALENT POSITIONS	**4.129**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$359,788	$376,652	$409,483	$414,786	$414,786
46211 - CONTRIB-GEN FUND	–	$48,513	–	$234,789	$234,789
46239 - DONATIONS	$5,806	$4,551	$5,035	$6,500	$6,500
46082 - SALE OF SURPLUS PROP	–	–	$6,335	$0	$0
OTHER REVENUE TOTAL	**$365,594**	**$429,716**	**$420,853**	**$656,075**	**$656,075**
STATE & FEDERAL AID					
44213 - STATE - TITLE III (AAA)	$30,139	$30,000	$30,095	$30,000	$30,000
STATE & FEDERAL AID TOTAL	**$30,139**	**$30,000**	**$30,095**	**$30,000**	**$30,000**
TRANSFERS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
48005 - TRANSFER-IN5	–	–	$2,307	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$2,307**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43016 - INTEREST INCOME	$1	$1	$0	$0	$0
43998 - UNREALZED GAINS/LOSSES	-$6	-$528	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**-$5**	**-$527**	**$0**	**$0**	**$0**
REVENUES TOTAL	**$395,729**	**$459,189**	**$453,255**	**$686,075**	**$686,075**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	–	–	$317	$317
51110 - COMPENSATION INSURANCE	$3,144	$1,256	$2,432	$3,376	$3,376
51100 - FICA/MEDICARE OASDI	$18,810	$22,518	$26,713	$16,281	$16,281
51090 - GROUP INSURANCE	$20,645	$29,817	$39,227	$36,004	$36,004
51081 - OPEB LIABILITY	$6,659	$6,762	$6,498	$7,520	$7,520
51020 - OTHER WAGES	$141,950	$146,636	$151,693	$150,000	$150,000
51060 - OVERTIME PAY	$390	$1,732	$4,742	$4,000	$4,000
51000 - REGULAR WAGES	$105,032	$142,936	$192,239	$211,447	$211,447
51080 - RETIREMENT	$9,034	$38,993	$58,657	$50,418	$50,418
51070 - UNEMPLOYMENT INSURANCE	$2,471	$2,960	$2,760	$2,931	$2,931
SALARIES & BENEFITS TOTAL	**$308,135**	**$393,610**	**$484,962**	**$482,294**	**$482,294**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	$1,662	$996	$1,636	$1,500	$1,500
524419 - DOT EXAM	$240	$777	–	$900	$900
520900 - EQUIPMENT MAINTENANCE	$36,026	$33,611	$38,029	$40,000	$40,000
521102 - FUEL - VEHICLE	$85,617	$70,460	$83,694	$90,000	$90,000
525119 - LIABILITY SELF-FUND INSURANCE	$36,362	$9,106	$10,915	$11,096	$11,096
521800 - OFFICE EXPENSE	$300	$92	$129	$300	$300
525000 - OVERHEAD	$12,924	$19,281	–	$27,484	$27,484
521986 - SECURITY	$95	$102	$132	$114	$114
SERVICES & SUPPLIES TOTAL	**$173,226**	**$134,424**	**$134,535**	**$171,394**	**$171,394**
EXPENSES TOTAL	**$481,361**	**$528,035**	**$619,497**	**$653,688**	**$653,688**
Surplus (Deficit)	-$85,633	-$68,845	-$166,242	$32,387	$32,387

EMERGENCY MEDICAL SERVICES

Fund: 0015 0015DE E.M.S.
Budget Unit: 20621 - Emergency Medical Services
Function: 02 - Public Protection
Activity: 24 - Health

DESCRIPTION

This funding is accumulated from Plumas County court fees, collected by Plumas County Public Health Agency, and distributed to the local Sheriff's Office and Emergency Medical Services (EMS).

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45142 - HLTH EMS	$41,345	$44,508	$33,401	$54,205	$54,205
CHARGES FOR SERVICES TOTAL	**$41,345**	**$44,508**	**$33,401**	**$54,205**	**$54,205**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$541	$633	$458	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$541**	**$633**	**$458**	**$0**	**$0**
REVENUES TOTAL	**$41,885**	**$45,141**	**$33,859**	**$54,205**	**$54,205**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	$231	$869	–	$965	$965
521900 - PROFESSIONAL SVC	$32,678	$31,279	$31,318	$46,240	$46,240
SERVICES & SUPPLIES TOTAL	**$32,909**	**$32,148**	**$31,318**	**$47,205**	**$47,205**
TRANSFERS					
580000 - TRANSFER	$6,466	$6,909	$5,224	$7,000	$7,000
TRANSFERS TOTAL	**$6,466**	**$6,909**	**$5,224**	**$7,000**	**$7,000**
EXPENSES TOTAL	**$39,375**	**$39,057**	**$36,542**	**$54,205**	**$54,205**
Surplus (Deficit)	$2,510	$6,083	-$2,683	$0	$0

FEDERAL AID TITLE III (HEALTH)

Fund: 0015 Public Health
Budget Unit: 70559 - Federal Aid Title III (Health)
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

Plumas County Public Health receives both Title III funding and Health Resources and Services Administration (HRSA) funds for our Ryan White HIV/AIDS Program to improve access to treatment and specialty care for low-income and underserved people living with HIV. This program aims to prevent new infections and is a crucial component of the National HIV/AIDS Strategy to end the HIV epidemic in the United States by 2030.

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Public Health Program Division Chief	0.435	0.025	0.025	0.025	0
Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	0.14	0.42	0.55	0.55	0.55
Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer	0.11	0.11	0.11	0.11	0.075
Public Health Nurse I/II/III OR Registered Nurse I/II OR Licensed Vocational Nurse I/II	0	0.13	0	0	0
Pubic Health Director	0	0	0	0	0.02
FULL-TIME EQUIVALENT POSITIONS	**0.685**	**0.685**	**0.685**	**0.685**	**0.645**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44427 - FED.AID HEALTH CAT.	–	–	$614,418	$244,319	$244,319
STATE & FEDERAL AID TOTAL	**–**	**–**	**$614,418**	**$244,319**	**$244,319**
REVENUES TOTAL	**–**	**–**	**$614,418**	**$244,319**	**$244,319**
Expenses					
OTHER CHARGES					
530100 - SUPPORT - CARE OF PERSONS	$18,872	$19,479	$21,608	$13,682	$13,682
OTHER CHARGES TOTAL	**$18,872**	**$19,479**	**$21,608**	**$13,682**	**$13,682**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	–	–	$1	$1
51110 - COMPENSATION INSURANCE	$605	$580	$720	$702	$702
51100 - FICA/MEDICARE OASDI	$2,670	$2,506	$2,505	$3,164	$3,164
51090 - GROUP INSURANCE	$6,916	$5,045	$8,153	$7,899	$7,899
51150 - LIFE INSURANCE	–	–	–	$1	$1
51081 - OPEB LIABILITY	$1,629	$1,654	$1,590	$1,840	$1,840
51060 - OVERTIME PAY	$232	$513	$75	$0	$0
51000 - REGULAR WAGES	$36,058	$31,904	$34,117	$41,356	$41,356
51080 - RETIREMENT	$3,049	$9,632	$9,570	$9,892	$9,892
51070 - UNEMPLOYMENT INSURANCE	$59	$50	$45	$43	$43
SALARIES & BENEFITS TOTAL	**$51,218**	**$51,885**	**$56,774**	**$64,898**	**$64,898**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$447	$519	$612	$546	$546
521800 - OFFICE EXPENSE	–	$130	–	$0	$0
525000 - OVERHEAD	$5,305	$4,538	–	$6,718	$6,718
521900 - PROFESSIONAL SVC	$106,703	$151,636	$133,581	$154,603	$154,603
527500 - TRAVEL- OUT OF COUNTY	–	$952	$903	$4,177	$4,177
SERVICES & SUPPLIES TOTAL	**$112,455**	**$157,776**	**$135,096**	**$166,044**	**$166,044**
EXPENSES TOTAL	**$182,545**	**$229,139**	**$213,478**	**$244,624**	**$244,624**
Surplus (Deficit)	-$182,545	-$229,139	$400,940	-$305	-$305

HEALTH

Fund: 0015 Public Health
Budget Unit: 70560 - Health
Function: 04 - Health & Sanitation
Activity: 24 - Health

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Public Health Emergency Preparedness Coordinator	0	1	0.8	0.8	0.3
Administrative Assistant I/II OR Office Assistant I/II/III OR Fiscal and Technical Services Assistant I/II/III	2.75	2.75	2.75	3.55	3.55
Director of Nursing	0.69	0.69	0.69	0.69	0.8
Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	10.06	11.33	12.025	12.025	9

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Pubic Health Director	1	1	1	1	1
Public Health Database Analyst	0	1	2	2	0.84
Office Supervisor	1	0.825	1	1	1
Physicians Assistant OR Nurse Practioner	0.5	1	1	1	0
Department Fiscal Officer I/II OR Management Analyst I/II OR Grant Compliance Officer OR PH Administrative Services Officer	3.73	3.73	3.89	2.8	3.875
Public Health Nurse I/II/III OR Registered Nurse I/II OR Licensed Vocational Nurse I/II	5.8	6.07	8.07	8.07	6.05
Registered Dental Assistant I/II	0.75	0	0	0	0
Public Health Administrative Services Officer	0	0	0	0	0
Epidemiologist	0	1	1	1	1
Assistant Public Health Director	1	1	1	1	0
Public Health Program Division Chief	0.565	0.975	0.975	1.875	1.8
FULL-TIME EQUIVALENT POSITIONS	**27.845**	**32.37**	**36.2**	**36.81**	**29.215**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45083 - GEN SVC CHARGES FOR SERVICES	–	–	$491	$0	$0
45140 - HEALTH FEES - OTHER	$11,800	$23,964	$34,145	$45,000	$45,000
45143 - MISC HLTH CONTRACTS	$257,838	$529,012	$394,013	$4,500	$4,500
45143P - MISC HLTH CONTRACTS	–	$464,775	–	$0	$0
45140P - MNT HLTH FEES-PR YEAR	$143	$828	$1,409	$0	$0
CHARGES FOR SERVICES TOTAL	**$269,782**	**$1,018,580**	**$430,058**	**$49,500**	**$49,500**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	–	–	$15,719	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$94	$3,886	$51	$0	$0
OTHER REVENUE TOTAL	**$94**	**$3,886**	**$15,770**	**$0**	**$0**
STATE & FEDERAL AID					
44141P - ST AID HLTH CAT PRIOR YR	$620,486	$995,038	$146,222	$0	$0
44141 - ST.-AID HLTH CAT. PROGRAM	$1,242,106	$2,059,771	$2,601,835	$2,608,054	$2,608,054
44142 - ST.-AID HLTH REALIGN. REV	$456,682	$554,372	$360,680	$120,000	$120,000
44145 - STATE-CHILD LEAD GRANT	–	–	$151,165	$0	$0
44145P - STATE-CHILD LEAD PR	$37,105	$14,046	–	$0	$0
44149 - STATE-HEALTH ADMIN-TCS	$300,000	$300,000	$225,000	$300,000	$300,000
44044 - STATE-VEH LIC FEES	$1,533,933	$1,004,242	$1,566,547	$1,300,000	$1,300,000
STATE & FEDERAL AID TOTAL	**$4,190,311**	**$4,927,469**	**$5,051,450**	**$4,328,054**	**$4,328,054**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$66,400	$66,295	$66,295	$66,295	$66,295
48001 - TRANSFER-IN1	$89,280	$60,922	$76,897	$85,000	$85,000
48003 - TRANSFER-IN3	$4,582	$3,625	$1,143	$3,100	$3,100
48004 - TRANSFER-IN4	$89,763	$105,362	$92,305	$110,000	$110,000
48008 - TRANSFER-IN8	–	–	–	$257,780	$257,780
TRANSFERS TOTAL	**$250,025**	**$236,204**	**$236,640**	**$522,175**	**$522,175**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$36,344	$50,519	$47,908	$50,000	$50,000
43998 - UNREALZED GAINS/LOSSES	$9,557	$9,254	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$45,901**	**$59,773**	**$47,908**	**$50,000**	**$50,000**
REVENUES TOTAL	**$4,756,113**	**$6,245,912**	**$5,781,825**	**$4,949,729**	**$4,949,729**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
FIXED ASSETS					
541500 - VEHICLE	–	–	–	$60,000	$60,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$60,000**	**$60,000**
OTHER CHARGES					
530120 - SUPPORT & CARE HOPWA	$37,321	$33,461	$40,907	$49,492	$49,492
530100 - SUPPORT - CARE OF PERSONS	$37,462	$26,953	$32,300	$33,680	$33,680
OTHER CHARGES TOTAL	**$74,783**	**$60,414**	**$73,207**	**$83,172**	**$83,172**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$805	$420	$420	$840	$840
51120 - CELL PHONE ALLOW	$5,255	$10,680	$10,600	$10,278	$9,078
51110 - COMPENSATION INSURANCE	$69,482	$89,806	$101,586	$32,514	$32,514
51100 - FICA/MEDICARE OASDI	$122,496	$134,631	$150,444	$172,768	$163,564
51090 - GROUP INSURANCE	$242,193	$312,454	$361,819	$325,053	$389,453
51150 - LIFE INSURANCE	$334	$70	$334	$370	$370
51081 - OPEB LIABILITY	$85,427	$86,440	$88,425	$105,003	$105,003
51020 - OTHER WAGES	$75,752	$67,771	$30,803	$200,000	$200,000
51060 - OVERTIME PAY	$11,103	$42,650	$18,159	$0	$0
51000 - REGULAR WAGES	$1,531,857	$1,694,222	$1,921,047	$2,251,154	$2,130,844
51080 - RETIREMENT	$134,354	$489,046	$571,425	$520,962	$510,938
51070 - UNEMPLOYMENT INSURANCE	$4,492	$4,126	$3,857	$4,572	$4,572
SALARIES & BENEFITS TOTAL	**$2,283,549**	**$2,932,317**	**$3,258,919**	**$3,623,514**	**$3,547,176**
SERVICES & SUPPLIES					
520215 - ANSWERING SERVICE	$1,483	$1,965	$2,134	$4,500	$4,500
520930 - CAR SEATS	$1,466	$2,031	$2,000	$2,000	$2,000
522400 - CCS TREATMENT	–	–	$1,350	$0	$0
520202 - CELL PHONE SERVICE	$2,517	$895	$3,549	$6,120	$6,120
529500 - COMPUTER	$26,290	$37,417	$1,271	$6,610	$6,610
520250 - COPY MACHINE LEASE	$4,400	$13,334	$17,820	$24,525	$24,525
520404 - CUSTODIAL SERVICE	–	$2,700	$2,700	$3,000	$3,000
523300 - EDUCATE MATERIAL/INCENT	$11,680	$5,538	$18,844	$88,422	$88,422
527802 - ELECTRIC CHARGES	$1,128	$1,748	$1,314	$1,500	$1,500
520931 - HELMETS	$1,921	$1,319	$662	$2,000	$2,000
527750 - IN CNTY HOSTING	–	$155	–	$0	$0
520500 - INSURANCE	$40,427	$30,587	$39,308	$39,000	$39,000
521501 - LAB TESTS	–	-$3,702	-$1,343	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	$45,103	$32,125	$30,722	$27,781	$27,781
521500 - MEDICAL SUPPLIES	$40,623	$40,204	$22,628	$114,831	$114,831
521600 - MEMBERSHIPS/ANNUAL DUES	$13,568	$8,394	$20,475	$23,413	$23,413
527380 - NON EMPLOYEE TRAVEL	$14,783	$2,328	$608	$0	$0
520901 - OFFICE EQUIP MAINTENANCE	–	$454	–	$8,000	$8,000
521800 - OFFICE EXPENSE	$25,056	$15,896	$15,198	$20,000	$20,000
521230 - OFFICE FURNITURE/EQUIP	$2,515	$6,016	$186	$4,305	$4,305
525250 - OUTREACH & OTHER PROG EXP	$91	$277	–	$0	$0
525000 - OVERHEAD	$444,721	$498,221	–	$776,683	$776,683
520220 - PAPER/PAPER SUPPLIES	–	$1,780	–	$0	$0
520201 - PHONE - LAND LINE (S)	$6,853	$10,018	$9,593	$9,000	$9,000
520210 - POSTAGE/SHIP, MAIL COST	$975	$1,677	$979	$2,000	$2,000
527410 - CLIENT SERVICE EXP	$251	$792	$750	$5,000	$5,000
521900 - PROFESSIONAL SVC	$842,486	$414,771	$347,035	$456,000	$456,000
523000 - PROMOTIONAL MATERIAL	$19,744	$13,308	$16,718	$15,200	$15,200
527803 - PROPANE/OTHR HEATING FUEL	$2,903	$3,455	$2,759	$3,500	$3,500
520407 - REFUSE DISPOSAL	$169	$940	$173	$1,500	$1,500
524200 - RENTS/LEASES STRUCTURES	–	–	–	$2,500	$2,500

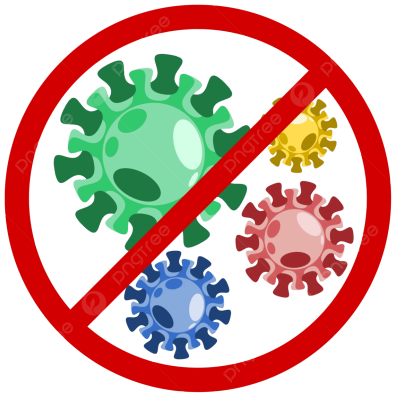
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521986 - SECURITY	$21,534	$23,159	$30,110	$25,000	$25,000
520410 - SOFTWARE LICENSE	$7,505	$7,861	$5,360	$0	$0
524400 - SPECIAL DEPARTMENT EXPENSE	$194,778	$541,337	$247,600	$150,763	$150,763
527400 - TRAVEL- IN COUNTY	$6,328	$18,565	$18,453	$17,843	$17,843
527500 - TRAVEL- OUT OF COUNTY	$58,419	$67,620	$76,019	$84,878	$84,878
520902 - VEHICLE MAINTENANCE	$16,432	$16,670	$4,248	$12,000	$12,000
527807 - WATER/SEWER CHARGES	$913	$816	$1,112	$1,500	$1,500
SERVICES & SUPPLIES TOTAL	**$1,857,061**	**$1,820,670**	**$940,334**	**$1,939,374**	**$1,939,374**
TRANSFERS					
580004 - INTERFUND TRASNFER	$136,960	$178,101	$29,486	$41,969	$41,969
580000 - TRANSFER	$200,000	$200,000	$200,000	$200,000	$200,000
580001 - TRANSFER	$4,999	$4,999	$6,375	$4,999	$4,999
580002 - TRANSFER	–	–	–	$100,000	$100,000
TRANSFERS TOTAL	**$341,959**	**$383,100**	**$235,860**	**$346,968**	**$346,968**
EXPENSES TOTAL	**$4,557,353**	**$5,196,500**	**$4,508,320**	**$6,053,028**	**$5,976,690**
Surplus (Deficit)	$198,760	$1,049,412	$1,273,506	-$1,103,299	-$1,026,961

HEALTH CDC BASE/PANDEMIC/FLU

Fund: 0015 0015P Public Health Emergency Preparedness
Budget Unit: 70561 - Health CDC Base/Pandemic/Flu
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

This program is dedicated to preventing and controlling the spread of infectious diseases with the primary goal of protecting the health of the community and our most vulnerable populations. This is achieved by conducting surveillance of potential infectious diseases and identifying potential outbreaks by tracking disease trends. Response efforts are then coordinated by mobilizing resources, deploying personnel, and effectively communicating to increase public awareness about preventative measures, vaccinations, and disease transmission.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

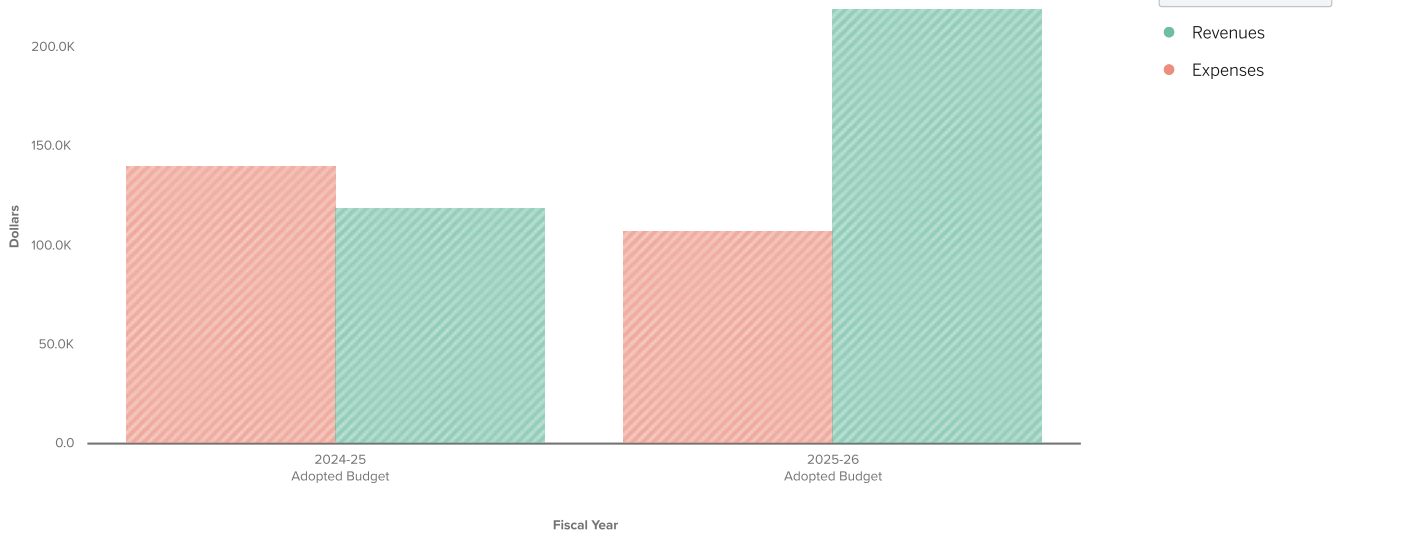
Back History Reset

Broken down by

Types

Health CDC Base/Pandemic/Flu | Placeholder | New item | Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Public Health Emergency Preparedness Coordinator	0	0	0.1	0.1	0.3
Director of Nursing	0.18	0.18	0.18	0.18	0.1
Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	0.35	0.35	0.35	0.35	0
Department Fiscal Officer I/II OR Grant Compliance Officer OR Management Analyst I/II OR PH Administrative Services Officer	0.08	0.08	0	0	0
Public Health Database Analyst	0	0	0	0	0.16
Public Health Program Division Chief	0	0	0	0.1	0.1
FULL-TIME EQUIVALENT POSITIONS	**0.61**	**0.61**	**0.63**	**0.73**	**0.66**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44141P - ST AID HLTH CAT PRIOR YR	$74,279	$89,651	$133,225	$0	$0
44141 - ST.-AID HLTH CAT. PROGRAM	$17,850	–	$81,370	$119,428	$119,428
STATE & FEDERAL AID TOTAL	**$92,129**	**$89,651**	**$214,595**	**$119,428**	**$119,428**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$100,000	$100,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
TRANSFERS TOTAL	–	–	–	**$100,000**	**$100,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$2,841	-$188	-$3,201	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$2,841**	**-$188**	**-$3,201**	**$0**	**$0**
REVENUES TOTAL	**$94,970**	**$89,463**	**$211,394**	**$219,428**	**$219,428**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	$6	–	$576	$576
51110 - COMPENSATION INSURANCE	$832	$797	$1,045	$976	$976
51100 - FICA/MEDICARE OASDI	$3,735	$3,865	$2,628	$4,736	$4,736
51090 - GROUP INSURANCE	$4,618	$7,008	$9,247	$14,576	$14,576
51081 - OPEB LIABILITY	$1,299	$1,473	$1,694	$1,961	$1,961
51020 - OTHER WAGES	–	-$49	-$16	$0	$0
51060 - OVERTIME PAY	$203	$532	$705	$0	$0
51000 - REGULAR WAGES	$50,138	$50,737	$35,580	$61,728	$61,728
51080 - RETIREMENT	$4,325	$14,743	$12,861	$14,768	$14,768
51070 - UNEMPLOYMENT INSURANCE	$81	$77	$66	$64	$64
SALARIES & BENEFITS TOTAL	**$65,230**	**$79,190**	**$63,809**	**$99,385**	**$99,385**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	$38	–	–	$0	$0
523300 - EDUCATE MATERIAL/INCENT	$282	–	–	$1,000	$1,000
525119 - LIABILITY SELF-FUND INSURANCE	$686	$803	$891	$812	$812
525000 - OVERHEAD	$27,031	$2,102	–	-$5,958	-$5,958
521900 - PROFESSIONAL SVC	$3,782	$18,992	$0	$0	$0
520410 - SOFTWARE LICENSE	–	–	–	$810	$810
524400 - SPECIAL DEPARTMENT EXPENSE	$2,186	$3,392	$2,154	$6,320	$6,320
527400 - TRAVEL- IN COUNTY	$123	–	$56	$500	$500
527500 - TRAVEL- OUT OF COUNTY	$8,517	$20,951	$15,387	$4,803	$4,803
SERVICES & SUPPLIES TOTAL	**$42,645**	**$46,240**	**$18,488**	**$8,287**	**$8,287**
EXPENSES TOTAL	**$107,875**	**$125,430**	**$82,297**	**$107,672**	**$107,672**
Surplus (Deficit)	-$12,904	-$35,967	$129,096	$111,756	$111,756

HEALTH VITAL RECORDS ISSUANCE & PRESERVATION

Fund: 0015 0015V Health Vital Statistics
Budget Unit: 20565 - Health Vital Records Issuance & Preservation
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

This department is responsible for maintaining the integrity and accessibility of birth and death certificates. Our commitment to accuracy, security, and customer service is paramount in serving the needs of our residents.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45137 - HLTH B & D 1605.5	$4	$2	$2	$200	$200
45132 - HLTH. VRIP H & S 10605.3	$2,203	$2,390	$2,566	$1,800	$1,800
CHARGES FOR SERVICES TOTAL	**$2,207**	**$2,392**	**$2,568**	**$2,000**	**$2,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$262	$368	$388	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$262**	**$368**	**$388**	**$0**	**$0**
REVENUES TOTAL	**$2,469**	**$2,760**	**$2,956**	**$2,000**	**$2,000**
Expenses					
SERVICES & SUPPLIES					
521800 - OFFICE EXPENSE	–	–	–	$100	$100
525000 - OVERHEAD	$1,150	$1,852	–	$631	$631
520261 - PRE-PRINTED FORMS	$644	–	$1,853	$2,200	$2,200
SERVICES & SUPPLIES TOTAL	**$1,794**	**$1,852**	**$1,853**	**$2,931**	**$2,931**
EXPENSES TOTAL	**$1,794**	**$1,852**	**$1,853**	**$2,931**	**$2,931**
Surplus (Deficit)	$676	$908	$1,103	-$931	-$931

HOSPTIAL PREPAREDNESS PROGRAM

Fund: 0015 0015P Public Health Emergency Preparedness
Budget Unit: 70566 - Hospital Preparedness Program
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

This program has been an essential component of our commitment to ensuring the safety, resilience, and health of our community. This program aims to strengthen the capability of hospitals and healthcare systems to respond effectively to emergencies, disasters, and other public health threats and is funded by a federal grant through the California Administration for Strategic Preparedness as a Response (CASPR).



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

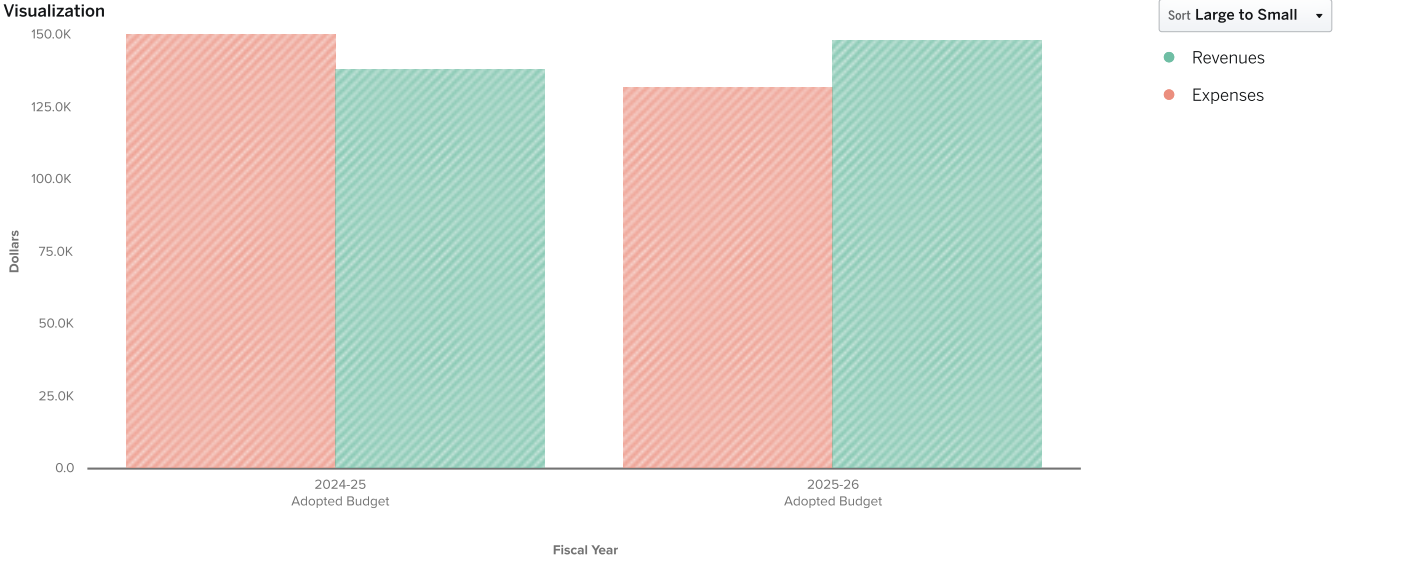
Back History Reset

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Types

Hospital Preparedness Program | Placeholder | New item | Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Public Health Emergency Preparedness Coordinator	0	0	0.1	0.1	0.4
Director of Nursing	0.13	0.13	0.13	0.13	0.1
Health Education Coordinator I/II OR Health Education Specialist OR Community Outreach Coordinator	0.35	0.4	0.4	0.4	0
Department Fiscal Officer I/II OR Grant Compliance Officer OR Management Analyst I/II OR PH Administrative Services Officer	0.08	0.08	0	0	0
Public Health Database Analyst	0	0	0	0	0
Public Health Program Division Chief	0	0	0	0	0.1
FULL-TIME EQUIVALENT POSITIONS	**0.56**	**0.61**	**0.63**	**0.63**	**0.6**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44141P - ST AID HLTH CAT PRIOR YR	$21,885	$102,580	$102,685	$0	$0
44141 - ST.-AID HLTH CAT. PROGRAM	$64,924	–	$70,652	$148,636	$148,636
STATE & FEDERAL AID TOTAL	**$86,809**	**$102,580**	**$173,337**	**$148,636**	**$148,636**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$4,660	$2,530	-$605	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
USE OF MONEY & PROPERTY TOTAL	**$4,660**	**$2,530**	**-$605**	**$0**	**$0**
REVENUES TOTAL	**$91,469**	**$105,110**	**$172,732**	**$148,636**	**$148,636**
Expenses					
FIXED ASSETS					
549122 - BIOTERRORISM EQUIP	–	–	–	$15,540	$15,540
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$15,540**	**$15,540**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	$14	–	$576	$576
51110 - COMPENSATION INSURANCE	$648	$661	$890	$877	$877
51100 - FICA/MEDICARE OASDI	$3,528	$3,451	$1,882	$4,390	$4,390
51090 - GROUP INSURANCE	$3,386	$6,012	$7,591	$17,410	$17,410
51081 - OPEB LIABILITY	$1,299	$1,473	$1,462	$1,692	$1,692
51060 - OVERTIME PAY	$157	$355	$238	$0	$0
51000 - REGULAR WAGES	$47,105	$45,270	$25,715	$57,311	$57,311
51080 - RETIREMENT	$4,045	$15,582	$10,258	$13,716	$13,716
51070 - UNEMPLOYMENT INSURANCE	$64	$63	$57	$55	$55
SALARIES & BENEFITS TOTAL	**$60,232**	**$72,881**	**$48,093**	**$96,027**	**$96,027**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$550	$655	$772	$704	$704
527380 - NON EMPLOYEE TRAVEL	$3,155	$493	$3,188	$4,082	$4,082
525000 - OVERHEAD	$4,372	$2,415	–	$4,756	$4,756
521900 - PROFESSIONAL SVC	–	–	$24,021	$3,011	$3,011
524400 - SPECIAL DEPARTMENT EXPENSE	$25,134	$31,007	$11,135	$5,400	$5,400
527400 - TRAVEL- IN COUNTY	–	–	$365	$250	$250
527500 - TRAVEL- OUT OF COUNTY	$195	$11,785	$11,675	$750	$750
SERVICES & SUPPLIES TOTAL	**$33,406**	**$46,355**	**$51,156**	**$18,953**	**$18,953**
TRANSFERS					
580002 - TRANSFER	$2,000	$2,000	$2,000	$2,000	$2,000
TRANSFERS TOTAL	**$2,000**	**$2,000**	**$2,000**	**$2,000**	**$2,000**
EXPENSES TOTAL	**$95,638**	**$121,236**	**$101,250**	**$132,520**	**$132,520**
Surplus (Deficit)	-$4,169	-$16,126	$71,482	$16,116	$16,116

NATIONAL OPIOID ABATEMENT TRUST

Fund: 0054 00541 National Opioid Abatement Trust
Budget Unit: 20541 - National Opioid Abatement Trust
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

These funds are received from the settlements with pharmaceutical companies due to their role in the opioid epidemic. Funds are allocated to address the ongoing opioid crisis by supporting the community at the prevention, treatment, recovery, and educational levels regarding opioid misuse and dependence.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	–	$3,730	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**$3,730**	**–**	**$0**	**$0**
REVENUES TOTAL	**–**	**$3,730**	**–**	**$0**	**$0**
Surplus (Deficit)	$0	$3,730	$0	$0	$0

OPIOID SETTLEMENT FUND

Fund: 0054 Opioid Settlement Fund
Budget Unit: 20054 - Opioid Settlement Fund
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

Sub Funds
20541 - National Opioid Abatement Trust
20542 - Distributor-Subdivision
20543 - Distributor-Abatement
20544 - Jannsen-Subdivision
20545 - Janssen-Abatement

California has joined national lawsuits against manufacturers, distributors, and other entities responsible for aiding the opioid epidemic and anticipates receiving funds from several opioid judgments. Plumas County receives annual allocations for a variety of different settlements. These funds will be used in an internal grant program to provide assistance to the community as related to the Opioid Epidemic. In FY 2025, the program will go live with funds distributed (and budgeted) in the FY 26 Recommended Budget.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

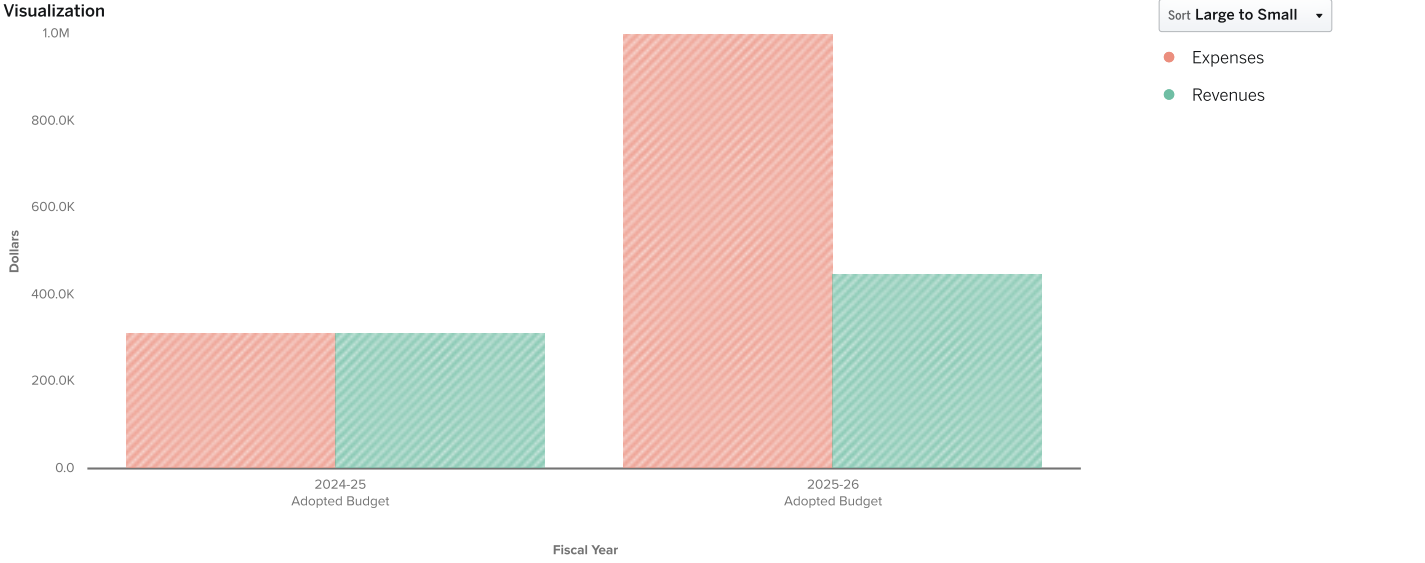
Back History Reset

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Types

Opioid Settlement Fund | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44054 - ST-OPIOID SETTLEMENT	$465,336	$208,480	$1,168,909	$450,000	$450,000
STATE & FEDERAL AID TOTAL	**$465,336**	**$208,480**	**$1,168,909**	**$450,000**	**$450,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$6,410	$25,700	$54,580	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$6,410**	**$25,700**	**$54,580**	**$0**	**$0**
REVENUES TOTAL	**$471,746**	**$234,179**	**$1,223,488**	**$450,000**	**$450,000**
Expenses					
SERVICES & SUPPLIES					
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	–	$742,220	$742,220
SERVICES & SUPPLIES TOTAL	**–**	**–**	**–**	**$742,220**	**$742,220**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	–	$257,780	$257,780
TRANSFERS TOTAL	**–**	**–**	**–**	**$257,780**	**$257,780**
EXPENSES TOTAL	**–**	**–**	**–**	**$1,000,000**	**$1,000,000**
Surplus (Deficit)	$471,746	$234,179	$1,223,488	-$550,000	-$550,000

SENIOR SERVICES-NUTRITION

Fund: 0001 0001N Senior Citizens Nutrition
Budget Unit: 20830 - Senior Services-Nutrition
Function: 05 - Public Assistance
Activity: 38 - Other Assistance

DESCRIPTION

The Senior Nutrition Department plays a vital role in promoting the health and well-being of older adults through tailored nutritional programs and services. Nutritious meal delivery services are offered throughout the county for those who qualify, and congregate dining options are encouraged in the Portola, Quincy, and Chester communities, ensuring seniors receive balanced meals and social experiences.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

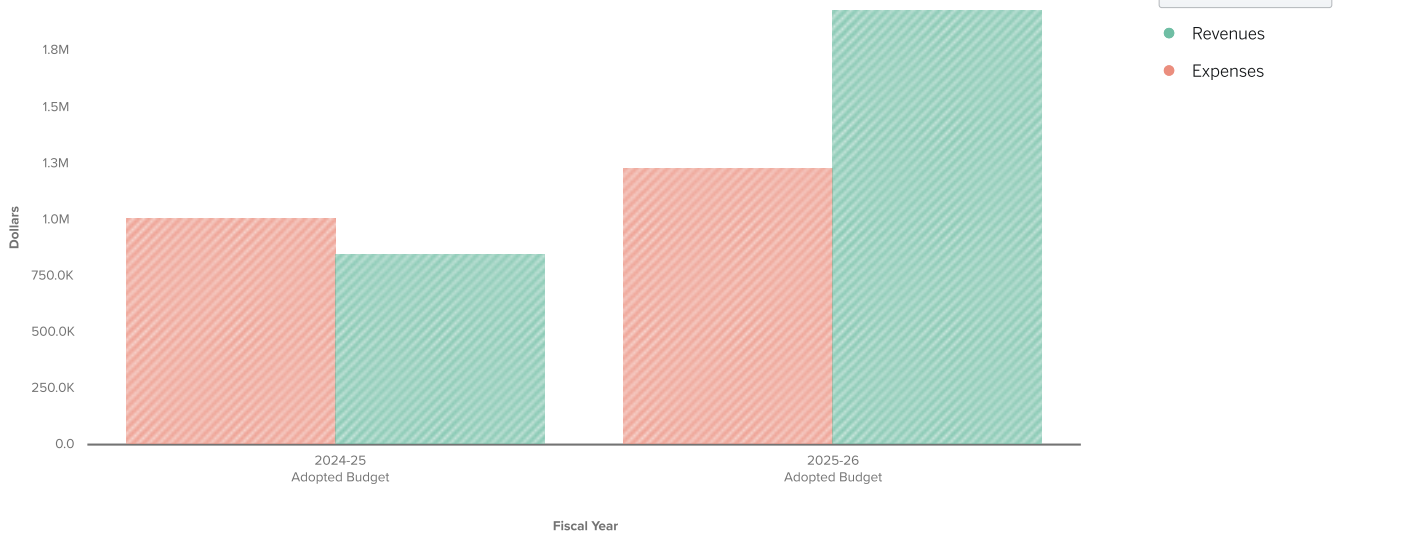
Back History Reset

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Types

Senior Services-Nutrition Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Office Assistant I/II/III	0	0	1	1	1
Head Cook	2.625	2.625	2.625	2.625	2.625
Assistant Cook	2.125	2.125	2.125	2.125	2.125
Senior Services Division Director	1	1	1	1	0.66
Site Manager	2.75	2.75	2.75	2.75	1.826
Driver I/II/III	2.8	2.8	2.8	2.8	0
FULL-TIME EQUIVALENT POSITIONS	**11.3**	**11.3**	**12.3**	**12.3**	**8.236**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$37,426	$20,093	$17,575	$15,000	$15,000
46239 - DONATIONS	$86,291	$66,353	$65,433	$60,000	$60,000
46253 - REIMB - CO DISASTR RESPONS	$16	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$746	$1,183	$102	$0	$0
OTHER REVENUE TOTAL	**$124,479**	**$87,629**	**$83,110**	**$75,000**	**$75,000**
STATE & FEDERAL AID					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
44419 - FAMILIES 1ST COVID	$4,855	$0	–	$0	$0
44408 - FEDERAL STIMULUS (ARRA)	$153,441	–	–	$0	$0
44027 - STATE GRANT	$59,105	–	–	$0	$0
44213 - STATE - TITLE III (AAA)	$373,731	$589,459	$694,904	$536,081	$536,081
44212 - STATE - USDA FUNDS (AAA)	$16,877	$11,358	$46,028	$21,000	$21,000
STATE & FEDERAL AID TOTAL	**$608,009**	**$600,817**	**$740,931**	**$557,081**	**$557,081**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	–	$234,120	$421,141	$1,300,169	$1,300,169
48005 - TRANSFER-IN5	–	–	$27,181	$0	$0
TRANSFERS TOTAL	**–**	**$234,120**	**$448,322**	**$1,300,169**	**$1,300,169**
USE OF MONEY & PROPERTY					
43016 - INTEREST INCOME	$15	$8	$2,842	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$15**	**$8**	**$2,842**	**$0**	**$0**
REVENUES TOTAL	**$732,503**	**$922,573**	**$1,275,207**	**$1,932,250**	**$1,932,250**
Expenses					
FIXED ASSETS					
542600 - EQUIPMENT	–	$10,734	–	$0	$0
541500 - VEHICLE	$134,207	–	$89,983	$0	$0
FIXED ASSETS TOTAL	**$134,207**	**$10,734**	**$89,983**	**$0**	**$0**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	–	–	$644	$644
51110 - COMPENSATION INSURANCE	$3,779	$1,897	$3,790	$5,234	$5,234
51100 - FICA/MEDICARE OASDI	$30,344	$36,390	$36,922	$35,365	$35,365
51090 - GROUP INSURANCE	$60,430	$82,856	$98,150	$85,017	$85,017
51081 - OPEB LIABILITY	$20,214	$20,526	$22,048	$25,512	$25,512
51020 - OTHER WAGES	$55,715	$75,086	$53,160	$54,000	$54,000
51060 - OVERTIME PAY	$114	$517	$2,207	$0	$0
51000 - REGULAR WAGES	$325,895	$372,160	$417,180	$459,110	$459,110
51080 - RETIREMENT	$28,284	$90,352	$79,993	$109,859	$109,859
51070 - UNEMPLOYMENT INSURANCE	$2,551	$1,877	$1,604	$997	$997
SALARIES & BENEFITS TOTAL	**$527,327**	**$681,662**	**$715,054**	**$775,738**	**$775,738**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	–	–	$1,095	$1,095
520202 - CELL PHONE SERVICE	–	$192	–	$0	$0
524226 - ENVRNMNTL INSPECTION	$945	$945	$1,890	$1,000	$1,000
520900 - EQUIPMENT MAINTENANCE	$2,362	$1,932	$1,820	$2,500	$2,500
520300 - FOOD	$281,147	$274,940	$283,937	$275,000	$275,000
520400 - HOUSEHOLD EXPENSE	$77,125	$57,307	$74,249	$72,985	$72,985
525119 - LIABILITY SELF-FUND INSURANCE	$2,794	$3,499	$4,517	$4,867	$4,867
521980 - MEDICAL SERVICE - PROF SV	–	–	–	$182	$182
521800 - OFFICE EXPENSE	$734	$204	$677	$770	$770
525000 - OVERHEAD	–	–	–	$78,420	$78,420
520201 - PHONE - LAND LINE (S)	$1,700	$3,029	$2,632	$3,300	$3,300
521900 - PROFESSIONAL SVC	$3,000	$3,000	$2,500	$10,250	$10,250
524200 - RENTS/LEASES STRUCTURES	$9,000	$7,200	$7,200	$7,200	$7,200
521986 - SECURITY	$95	$102	$132	$114	$114
SERVICES & SUPPLIES TOTAL	**$378,902**	**$352,348**	**$379,555**	**$457,683**	**$457,683**
EXPENSES TOTAL	**$1,040,436**	**$1,044,745**	**$1,184,592**	**$1,233,421**	**$1,233,421**
Surplus (Deficit)	-$307,933	-$122,171	$90,614	$698,829	$698,829

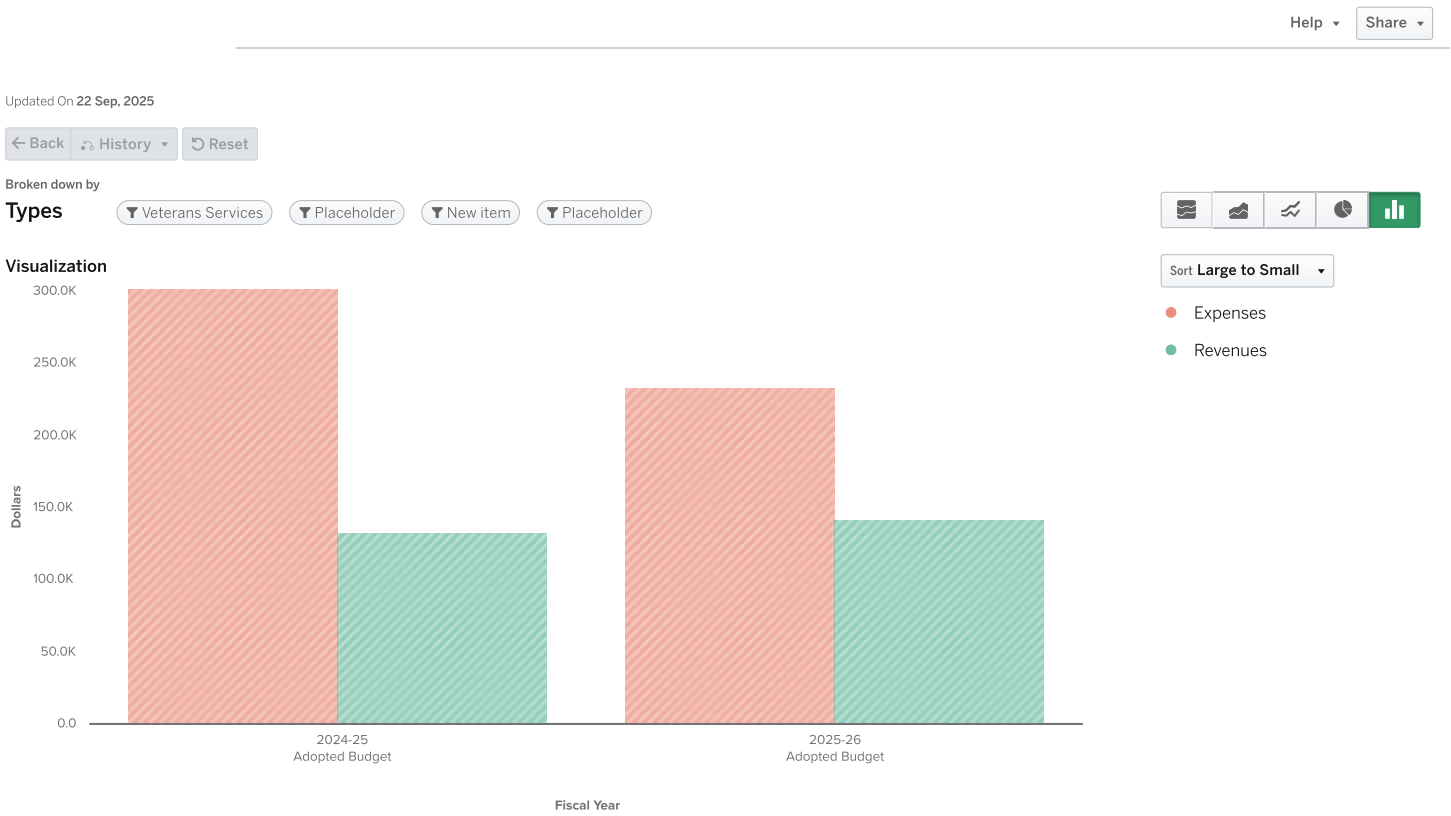
VETERANS SERVICES

Fund: 0001 General
Budget Unit: 20640 - Veterans Services
Function: 05 - Public Assistance
Activity: 31 - Veterans Service

DESCRIPTION

The Veterans Services Department is dedicated to honoring and supporting our nation's veterans by providing claims assistance, client advocacy, case maintenance, information, referrals, and other resources tailored to their unique needs. This department ensures that every Veteran receives the respect, assistance, and opportunities they deserve as they transition to civilian life and beyond.

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Veterans Service Representative I/II OR Administrative Assistant I/II	1	1.5	1.5	1.5	1
Division Director Veteran Service Officer	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**2**	**2.5**	**2.5**	**2.5**	**2**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46239 - DONATIONS	$244	–	–	$0	$0
OTHER REVENUE TOTAL	**$244**	**–**	**–**	**$0**	**$0**
STATE & FEDERAL AID					
44220 - STATE-AID VETERANS AFFAIR	$58,594	$2,929	$24,811	$57,444	$57,444
44220P - STATE-AID VETERANS AFFAIR	$795	$46,648	$25,418	$0	$0
STATE & FEDERAL AID TOTAL	**$59,389**	**$49,577**	**$50,229**	**$57,444**	**$57,444**
TRANSFERS					
48000 - TRANSFER-IN	$50,000	$50,000	$95,000	$85,000	$85,000
TRANSFERS TOTAL	**$50,000**	**$50,000**	**$95,000**	**$85,000**	**$85,000**
REVENUES TOTAL	**$109,633**	**$99,577**	**$145,229**	**$142,444**	**$142,444**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	$1,050	$1,100	$600	$600
51110 - COMPENSATION INSURANCE	$1,461	$545	$1,054	$1,372	$1,372
51100 - FICA/MEDICARE OASDI	$8,296	$8,719	$9,073	$8,429	$8,429
51090 - GROUP INSURANCE	$6,459	$7,200	$6,600	$37,699	$37,699
51081 - OPEB LIABILITY	$5,946	$6,038	$5,802	$6,714	$6,714
51020 - OTHER WAGES	$5,830	–	–	$0	$0
51060 - OVERTIME PAY	$3,183	$4,046	$7,699	$0	$0
51000 - REGULAR WAGES	$92,851	$99,632	$103,364	$109,499	$109,499
51080 - RETIREMENT	$8,272	$23,943	$29,156	$26,103	$26,103
51070 - UNEMPLOYMENT INSURANCE	$1,034	$853	$823	$256	$256
SALARIES & BENEFITS TOTAL	**$133,333**	**$152,027**	**$164,671**	**$190,672**	**$190,672**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$375	$213	–	$500	$500
529500 - COMPUTER	$1,356	$1,449	–	$1,526	$1,526
520250 - COPY MACHINE LEASE	–	$250	–	$500	$500
525119 - LIABILITY SELF-FUND INSURANCE	$1,080	$1,205	$1,396	$1,318	$1,318
521600 - MEMBERSHIPS/ANNUAL DUES	$3,000	$3,000	$3,000	$3,000	$3,000
521700 - MISC EXPENSES	–	–	$265	$0	$0
521800 - OFFICE EXPENSE	$1,619	$419	–	$200	$200
525250 - OUTREACH & OTHER PROG EXP	$2,185	$1,615	$823	$13,200	$13,200
525000 - OVERHEAD	–	–	–	$16,190	$16,190
520201 - PHONE - LAND LINE (S)	$203	–	–	$400	$400
520210 - POSTAGE/SHIP, MAIL COST	$2,120	–	–	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
527400 - TRAVEL- IN COUNTY	$1,273	$1,420	$1,375	$2,000	$2,000
527500 - TRAVEL- OUT OF COUNTY	$7,780	$4,905	$2,830	$3,000	$3,000
520902 - VEHICLE MAINTENANCE	$942	$793	$116	$1,200	$1,200
SERVICES & SUPPLIES TOTAL	**$21,934**	**$15,268**	**$9,805**	**$43,034**	**$43,034**
TRANSFERS					
570000 - TRANSFERS IN/OUT--IT	–	–	$255	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$255**	**$0**	**$0**
EXPENSES TOTAL	**$155,267**	**$167,295**	**$174,731**	**$233,706**	**$233,706**
Surplus (Deficit)	-$45,633	-$67,718	-$29,502	-$91,262	-$91,262

PUBLIC WORKS

DEPARTMENT NARRATIVE



Department Head: Rob Thorman
Title: 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

HIGHLIGHTS FROM THE PAST YEAR

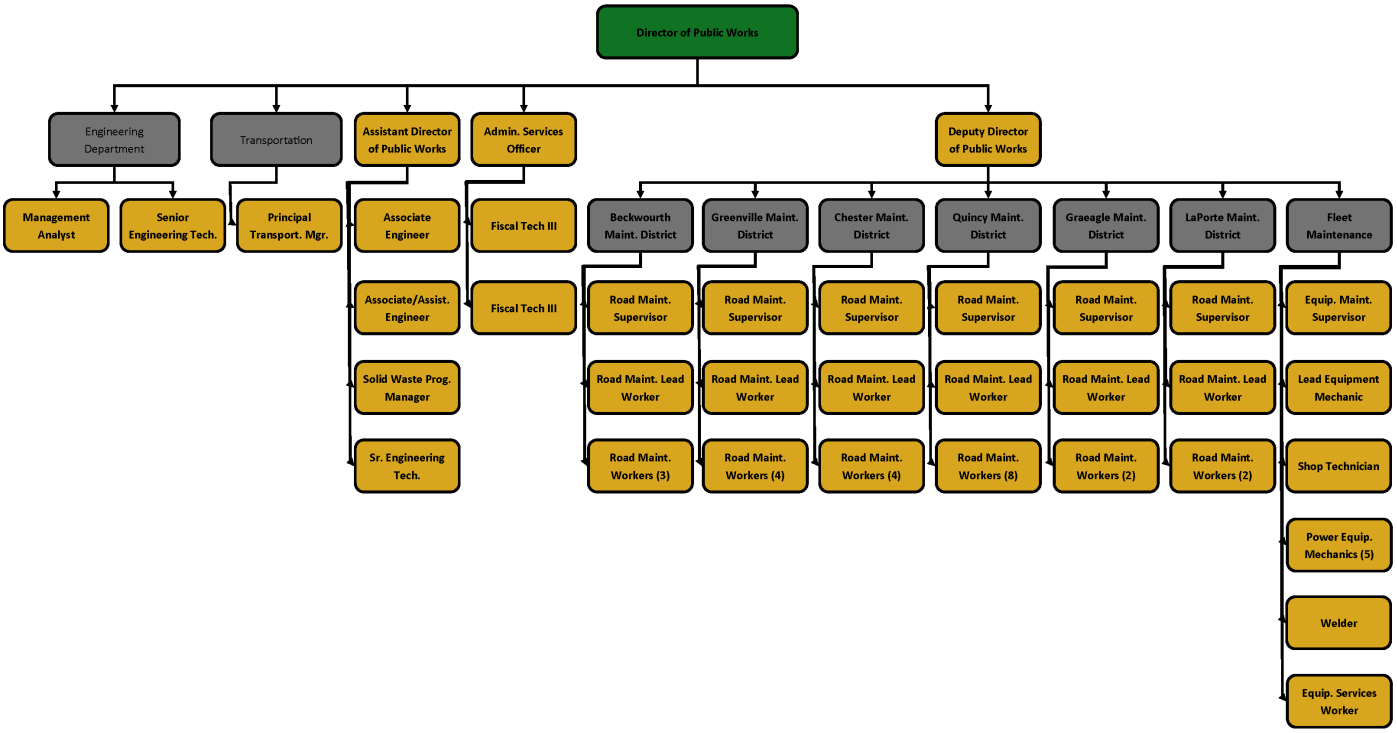
- Public Works has been successful at filling Road Worker positions, but struggles to hire Assistant Director, Transportation Planner and Assistant Engineer positions. Eric Braswell was promoted to Deputy Director in April after Joe Blackwell's retirement. Rob Thorman was appointed Director after John Mannle's retirement.
- Snake Lake Bridge project received authorization for construction funding
- Beckwourth-Calpine received authorization from Ca Transportation Commission for construction of paving overlay from Dyson Lane to the Sierra County Line.
- Flood Control was successful at selling 2,025 acre feet of water thereby keeping Flood Control sustainable.
- Solid Waste managed repair of three columns at the East Quincy transfer station paid for by Waste Management insurance.
- Solid Waste partnered with CalFire and Intermountain Disposal in acquiring an air curtain burner on loan as a pilot program for efficiently burning pinecones and needles.
- The Engineering Department instituted a revised Fire Safe Driveway fee to conduct additional site visits prior to permit and after construction.
- Beckwourth CSA continues to operate the sewer grinder pump that was added a few years back with no breakdowns to date.

- The Transportation Commission was successful at installing two dual port level 2 charging stations at Dame Shirley Park. An Electric Vehicle Master Plan is also underway County wide.
- CSA 12 received three new buses through a grant to maintain capital improvements.
- Quincy Lighting District upgraded the lighting fixtures to more efficient LED lighting.
- Crescent Mills Lighting District has no highlights for the year, and that is a good thing!

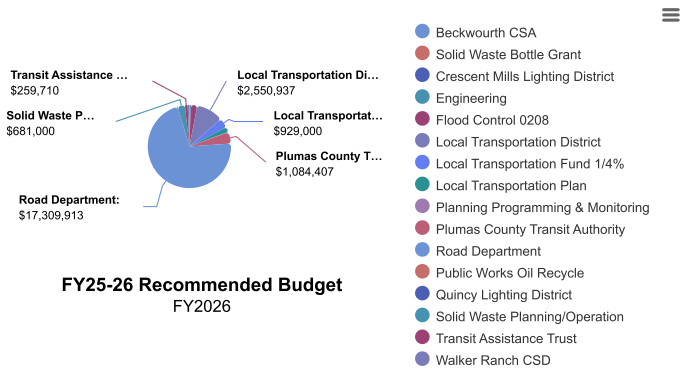
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Road Department	57	56	57	57	57
Engineering	2.5	2	2	2	2
FULL-TIME EQUIVALENT POSITIONS	**59.5**	**58**	**59**	**59**	**59**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

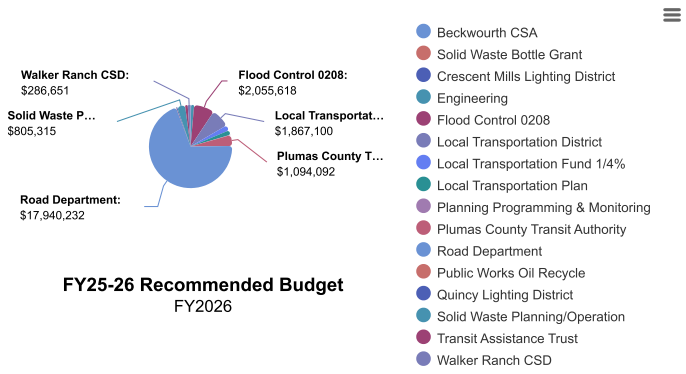


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES	$1,451,806	$1,746,729	$1,597,708	$1,790,500	$1,790,500
LICENSES & PERMITS					
41050 - FRANCHISES	$94,390	$94,096	$113,227	$100,000	$100,000
LICENSES & PERMITS TOTAL	**$94,390**	**$94,096**	**$113,227**	**$100,000**	**$100,000**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$1,268,497	$1,079,162	$1,038,904	$1,156,325	$1,156,325
46607 - OTHER MISCELLANEOUS	$1,000,000	$1,000,000	$1,374,625	$0	$0
46060 - OTHER-MISCELLANEOUS	$170,149	$111,671	$70,177	$18,500	$18,500
46253 - REIMB - CO DISASTR RESPONS	$9,824	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$156,234	$330,537	$258,801	$238,000	$238,000
46082 - SALE OF SURPLUS PROP	$573	$2,156	$2,677	$5,000	$5,000
OTHER REVENUE TOTAL	**$2,605,277**	**$2,523,526**	**$2,745,184**	**$1,417,825**	**$1,417,825**
STATE & FEDERAL AID					
44384 - 5339 BUS ACQUISITION GRANT	$502,599	$300	$36,161	$507,000	$507,000
44414 - FEDERAL FTA5311	$127,807	$420,182	$242,522	$192,000	$192,000
44418 - FEDERAL FTAS311(F)	$609,506	$266,013	$518,795	$425,000	$425,000
44415 - FEDERAL - OTHER	$68,976	$219,186	$0	$400,000	$400,000
44417 - FEDERAL RIP/STIP	$17,935	$90,150	$7,283	$50,000	$50,000
44428 - FED - HBRR BRIDGE	$607,364	$162,505	$6,983	$4,500,000	$4,500,000
44428P - FED -HBRR BRIDGE	–	–	$16,635	$0	$0
44429 - FED- HR3	$227,968	$151,352	$0	$0	$0
44005 - GRANT REVENUE	–	–	–	$168,207	$168,207
44512 - HR 2389	$1,441,141	$1,475,370	$248,083	$2,750,000	$2,750,000
44383 - LCTOP REVENUE	$0	$53,705	$58,048	$56,280	$56,280
44039 - PP&M STIP	$51,000	$19,000	$49,306	$43,000	$43,000
44031 - SB125 TIRCP	–	–	$1,257,263	$1,259,680	$1,259,680
44037 - STATE AID-1/4 CONT	$927,543	$908,376	$1,394,314	$906,500	$906,500
44210 - STATE-AID FOR DISASTER	$236,341	$106,971	$0	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
44109 - STATE-AID OHV (LIC FEES)	$10,261	$27,382	$27,040	$30,000	$30,000
44033 - STATE AID STIP	–	–	–	$1,500,000	$1,500,000
44027 - STATE GRANT	$132,323	$98,216	$28,267	$120,000	$120,000
44030 - STATE-HIGHWAY USERS TAX	$2,647,468	$2,795,590	$2,896,544	$2,902,011	$2,902,011
44230 - STATE-HOMEOWNERS PROP.TAX	$972	$930	$910	$825	$825
44120 - STATE-OHV GRANT RD MAINT	–	$73,469	$39,644	$314,000	$314,000
44382 - STATE- PROP 1B	$2,442,199	$2,800,850	$3,011,031	$2,999,007	$2,999,007
44053 - STATE RSTP EXCH	–	$205,670	$121,740	$105,977	$105,977
44354 - STATE-TEA21 RSTP	$238,395	$238,395	$238,395	$238,395	$238,395
44355 - STATE - TEA APPRT EXCHNG	$100,000	$100,000	$100,000	$100,000	$100,000
44508 - ST-DIESEL TX/OIL RECYL	$12,075	$13,531	$7,837	$5,000	$5,000
44508P - ST-DIESEL TX/OIL RECYL	$388	$0	$1,311	$0	$0
44035 - ST RURAL PLANNING ASSIST	$333,552	$451,190	$159,020	$216,500	$216,500
STATE & FEDERAL AID TOTAL	**$10,735,813**	**$10,678,331**	**$10,467,131**	**$19,789,382**	**$19,789,382**
TAX REVENUE					
40010 - CURRENT SECURED TAXES	$169,921	$175,693	$190,053	$175,800	$175,800
40020 - CURRENT UNSECURED TAXES	$4,263	$5,034	$4,507	$4,420	$4,420
40040 - PRIOR UNSECURED TAXES	$95	$71	$162	$90	$90
40130 - SUPPLEMENTAL TAXES	$3,483	$3,176	$2,761	$2,220	$2,220
40070 - TIMBER YIELD TAX	$4,155	$2,813	$3,216	$4,025	$4,025
40060 - USE TAX	$300,030	$303,747	$22,071	$259,710	$259,710
TAX REVENUE TOTAL	**$481,946**	**$490,534**	**$222,771**	**$446,265**	**$446,265**
TRANSFERS					
480000 - TRANSFER	$4,976	$5,920	$3,553	$35,000	$35,000
48000 - TRANSFER-IN	$240,414	$538,058	$338,898	$336,000	$349,731
48021 - TRF IN - ARPA FUNDS	$253,000	–	–	$0	$0
48100 - TRF IN DISASTER	$406,322	–	$408,335	$0	$0
48005 - TRANSFER-IN5	–	–	$200,412	$0	$0
TRANSFERS TOTAL	**$904,712**	**$543,978**	**$951,199**	**$371,000**	**$384,731**
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	–	-$2,878	–	$0	$0
43010 - INTEREST-INVESTED FUNDS	$312,936	$485,519	$558,113	$330,522	$330,522
43020 - RENTS & CONCESSIONS	$48,837	$50,259	$50,271	$40,000	$40,000
43998 - UNREALZED GAINS/LOSSES	$101,421	$104,927	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$463,194**	**$637,827**	**$608,385**	**$370,522**	**$370,522**
REVENUES TOTAL	**$16,737,138**	**$16,715,022**	**$16,705,605**	**$24,285,494**	**$24,299,225**
Expenses					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	–	–	–	$143,000	$143,000
548210 - CHESTER TRF ST RECYCLE FC	–	$36,688	–	$15,000	$15,000
549500 - COMPUTER HARDWARE	–	–	$0	$10,000	$10,000
543260 - DOORS	–	–	–	$35,000	$35,000
548211 - E.QUINCY TRF ST RECYCLE	–	–	–	$70,000	$70,000
542600 - EQUIPMENT	–	–	–	$106,000	$106,000
548212 - GRAEAGLE TRF ST RECYCLE	–	–	–	$60,000	$60,000
545310 - LK DAVIS CONSTR PROJ	–	–	–	$30,000	$30,000
54050 - OFFICE EQUIPMENT	–	–	–	$60,000	$60,000
541900 - PW INDUSTRIAL EQUIP	$491,853	$27,132	$202,782	$710,000	$710,000
548213 - DELLEKER TRF ST	–	–	–	$15,000	$15,000
FIXED ASSETS TOTAL	**$491,853**	**$63,820**	**$202,782**	**$1,254,000**	**$1,254,000**
OTHER CHARGES					
530608 - COMUPTER SUPPORT	$9,000	$10,500	$11,301	$14,000	$14,000
53200 - CONTRIB.TO OTHER AGNCY.	$278,733	$175,250	$112,806	$71,918	$71,918
532500 - RIGHT OF WAY	$1,950	$950	$500	$40,000	$40,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
530601 - WE601 REG TRNS PLNNING	$5,257	$65,222	$41,096	$19,425	$19,425
530602 - WE602 TRSN SYS PLN& MNG	$63,802	$67,118	$90,485	$96,330	$96,330
530603 - WE603 ADMN & COORD	$103,463	$97,208	$113,420	$96,600	$96,600
530604 - WE604 TRNS SUPP TDA	$69,122	$39,997	$66,756	$40,000	$40,000
530605 - WE605 POLICY & PROCEDURE	$10,689	–	–	$0	$0
530609 - WE609 BICYCLE	$231,190	$344,773	$45,653	$190,000	$190,000
530610 - WE610-OVRLL WRK PROG	$26,012	–	–	$0	$0
OTHER CHARGES TOTAL	**$799,219**	**$801,018**	**$482,016**	**$568,273**	**$568,273**
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	$18,900	$18,556	$24,768	$30,600	$30,600
51110 - COMPENSATION INSURANCE	$210,803	$163,912	$236,261	$339,076	$339,076
51100 - FICA/MEDICARE OASDI	$249,044	$269,025	$276,876	$313,112	$313,112
51090 - GROUP INSURANCE	$592,667	$677,138	$817,469	$940,272	$940,272
51150 - LIFE INSURANCE	$334	$293	$273	$370	$370
51081 - OPEB LIABILITY	$140,312	$142,479	$136,929	$158,445	$158,445
51020 - OTHER WAGES	$106,322	$121,617	$133,607	$140,000	$140,000
51060 - OVERTIME PAY	$221,961	$122,763	$127,090	$150,000	$150,000
51200 - PER DIEM	$11,531	$3,600	$3,500	$6,000	$6,000
51000 - REGULAR WAGES	$2,870,680	$3,186,023	$3,295,230	$4,061,716	$4,061,716
51080 - RETIREMENT	$256,745	$821,103	$891,880	$979,524	$979,524
51123 - TOOL ALLOWANCE	$6,000	$4,925	$4,379	$7,500	$7,500
51070 - UNEMPLOYMENT INSURANCE	$13,975	$11,589	$10,509	$10,572	$10,572
SALARIES & BENEFITS TOTAL	**$4,699,276**	**$5,543,024**	**$5,958,769**	**$7,137,187**	**$7,137,187**
SERVICES & SUPPLIES					
527900 - ADMINISTRATION	$167,802	$173,473	$166,733	$175,000	$175,000
524768 - BUS YARD	$697	–	–	$0	$0
524601 - CARB COMPLIANCE EXP	–	$2,039	$8,056	$9,000	$9,000
520202 - CELL PHONE SERVICE	$1,411	$1,477	$1,511	$2,000	$2,000
529874 - CHAINS, VEHICLE	$49,358	$62,409	$162	$70,000	$70,000
528500 - CHESTER DIVERSION DAM	$7,935	$11,863	$2,187	$25,000	$25,000
524765 - CHIP SEAL	$78,620	$94,078	$162,371	$0	$0
521850 - CLOSURE/POST CLOSURE	–	–	–	$10,000	$10,000
524764 - COLD MIX	$68,035	$184,376	$163,443	$230,000	$230,000
529851 - COMPUTER HARDWARE/SUPPL	$14,069	$1,917	$3,676	$10,000	$10,000
52846 - CONTRI FOR BUS	$570,872	–	$36,161	$597,000	$597,000
520230 - COPY CHARGES	$528	$439	$554	$1,150	$1,150
520250 - COPY MACHINE LEASE	$2,985	$8,763	$7,898	$11,000	$11,000
520980 - CUTTING EDGES -SUPPLY	$29,419	$23,272	$5,271	$40,000	$40,000
524304 - DIGITAL CAMERA	–	–	$143	$500	$500
527802 - ELECTRIC CHARGES	$75,712	$70,022	$80,443	$80,000	$80,000
520900 - EQUIPMENT MAINTENANCE	$390,979	$350,722	$511,797	$490,000	$490,000
523800 - EQUIP RENT/LEASE	$9,915	–	–	$20,000	$20,000
521102 - FUEL - VEHICLE	$590,223	$461,924	$409,201	$600,000	$600,000
520400 - HOUSEHOLD EXPENSE	$12,168	$12,913	$13,431	$14,000	$14,000
520500 - INSURANCE	$8,472	$9,865	$9,724	$10,000	$10,000
520203 - INTERNET SERVICE	$6,562	$8,715	$11,211	$12,000	$12,000
525119 - LIABILITY SELF-FUND INSURANCE	$188,742	$136,831	$147,355	$241,953	$241,953
529550 - LOAN REPAYMENT	–	$100,000	–	$0	$0
521300 - MAINT.-BLDG. & GROUNDS	$9,614	$13,639	$43,383	$39,500	$39,500
521600 - MEMBERSHIPS/ANNUAL DUES	$3,907	$3,859	$3,790	$4,850	$4,850
521700 - MISC EXPENSES	-$181	–	–	$0	$0
521800 - OFFICE EXPENSE	$10,515	$6,868	$6,064	$12,350	$12,350
521230 - OFFICE FURNITURE/EQUIP	$1,078	$2,070	$412	$1,000	$1,000
521104 - OIL, GREASE, LUBES--FLEET	$29,482	$39,430	$28,681	$30,000	$30,000

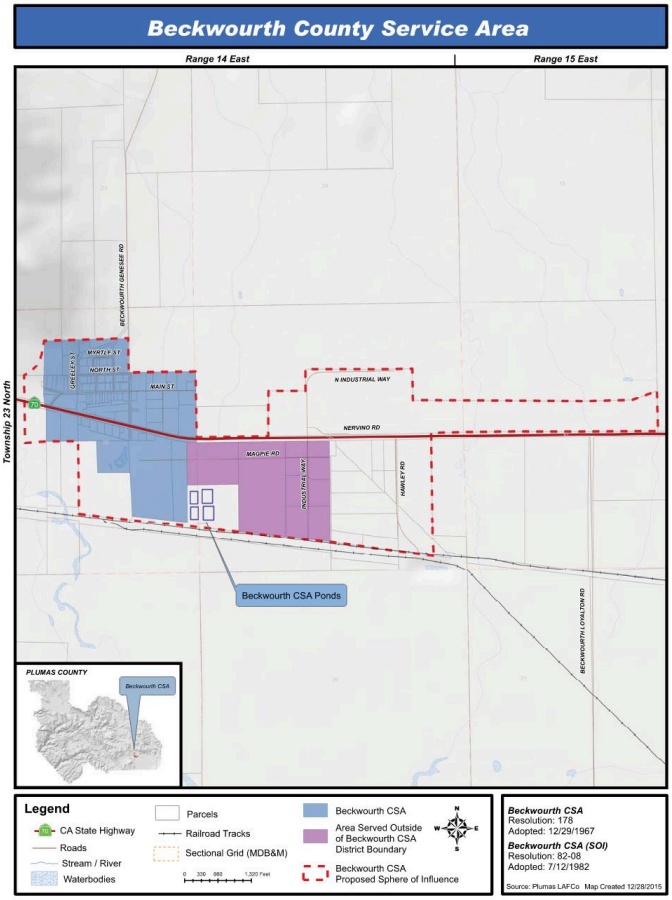
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
528000 - OPERATIONS	$621	$584	$839	$2,000	$2,000
525000 - OVERHEAD	$260,112	$385,957	$13	$612,346	$612,346
524766 - PAINT HWY/BEADS	$48,171	$92,610	$92,944	$85,000	$85,000
520220 - PAPER/PAPER SUPPLIES	$400	$90	–	$500	$500
524763 - PAVING MATERIAL	$91,910	$279,972	$181,415	$330,000	$330,000
520201 - PHONE - LAND LINE (S)	$8,020	$8,265	$9,245	$10,300	$10,300
520210 - POSTAGE/SHIP, MAIL COST	$4,372	$1,343	$1,650	$2,100	$2,100
521107 - PRE-EMPLOYMENT COSTS	$230	–	–	$400	$400
521820 - PRINTER	$624	$225	$86	$1,000	$1,000
520234 - PRINTER SUPPLIES	$1,439	$1,973	$3,432	$3,700	$3,700
52190 - PROFESSIONAL SERVICES	$94,829	$300,954	$272,621	$170,000	$170,000
521900 - PROFESSIONAL SVC	$1,900,719	$2,072,687	$1,882,500	$9,447,307	$9,447,307
521902 - PROFESSIONAL SVC - GRANT	$2,834	–	–	$0	$0
527803 - PROPANE/OTHR HEATING FUEL	$136,752	$104,433	$94,435	$130,000	$130,000
523700 - PUBLICATIONS-LEGAL NOTICE	$630	$709	$128	$4,250	$4,250
52896 - PUBLIC TRANSIT	$1,513,815	$1,392,725	$1,997,483	$1,862,957	$1,862,957
526003 - RADIO/PHONE -MOBILE	–	–	$1,965	$12,000	$12,000
521220 - RECLMTN MINE-ROCKY PNT	$5,257	$5,312	$1,997	$21,000	$21,000
521210 - RECLMTN MINE-WILLOW CRK	$5,069	$5,123	$1,997	$21,000	$21,000
520407 - REFUSE DISPOSAL	$10,950	$11,410	$12,078	$12,000	$12,000
524200 - RENTS/LEASES STRUCTURES	$34,302	$33,815	$32,079	$40,100	$40,100
520940 - SAFETY EQUIPMENT/EXPENSES	$5,636	$3,892	$2,920	$5,000	$5,000
524760 - SALT	$14,760	$6,599	$2,328	$23,660	$23,660
524761 - SAND	$62,559	$85,222	$80,941	$60,000	$60,000
524767 - SIGNS	$40,686	$38,495	$41,278	$50,000	$50,000
524300 - SMALL TOOLS/INSTRUMENTS	$9,480	$14,326	$12,829	$17,000	$17,000
520410 - SOFTWARE LICENSE	$24,182	$19,130	$35,374	$45,500	$45,500
524400 - SPECIAL DEPARTMENT EXPENSE	$149,291	$163,593	$240,459	$207,000	$207,000
525500 - TAX ADMIN FEE	$4,177	$4,115	$4,115	$4,422	$4,422
529800 - TIRES, VEHCILE	$20,118	$29,832	$66,244	$30,000	$30,000
520226 - TONER/COPY MACH SUPPL	$942	$108	–	$600	$600
527000 - TRAINING	–	$1,589	$3,590	$9,000	$9,000
527400 - TRAVEL- IN COUNTY	$7	–	–	$200	$200
527500 - TRAVEL- OUT OF COUNTY	$2,735	$4,973	$5,483	$13,250	$13,250
527800 - UTILITIES	$122,787	$135,263	$165,033	$162,500	$162,500
527807 - WATER/SEWER CHARGES	$307,422	$263,019	$281,408	$325,000	$325,000
522150 - WELL TESTING PROF SVC	$1,048	$2,408	$4,229	$4,500	$4,500
SERVICES & SUPPLIES TOTAL	**$7,215,806**	**$7,251,715**	**$7,356,799**	**$16,461,895**	**$16,461,895**
TRANSFERS					
570000 - TRANSFERS IN/OUT–IT	–	–	–	$18,897	$18,897
580000 - TRANSFER	$835,318	$295,558	$120,639	$283,306	$283,306
580001 - TRANSFER	$79,151	$56,863	$164,691	$28,000	$28,000
58000 - TRANSFER-OUT	$46,683	–	–	$0	$0
580717 - TRF-GRN WST INTR DPT CST	$58,413	$57,267	$72,407	$75,000	$75,000
TRANSFERS TOTAL	**$1,019,564**	**$409,688**	**$357,737**	**$405,203**	**$405,203**
EXPENSES TOTAL	**$14,225,718**	**$14,069,264**	**$14,358,104**	**$25,826,558**	**$25,826,558**
Surplus (Deficit)	$2,511,420	$2,645,758	$2,347,501	-$1,541,064	-$1,527,333

BECKWOURTH COUNTY SERVICE AREA (CSA)

Fund: 0206 Beckwourth County Service Area
Budget Unit: 26080 - Beckwourth County Service Area
Function: 09 - District Function
Activity: 99 - District Activity

DESCRIPTION

Beckwourth CSA is a County Service Area managed by Engineering Department staff. This District provides sewer disposal service to customers in the district.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

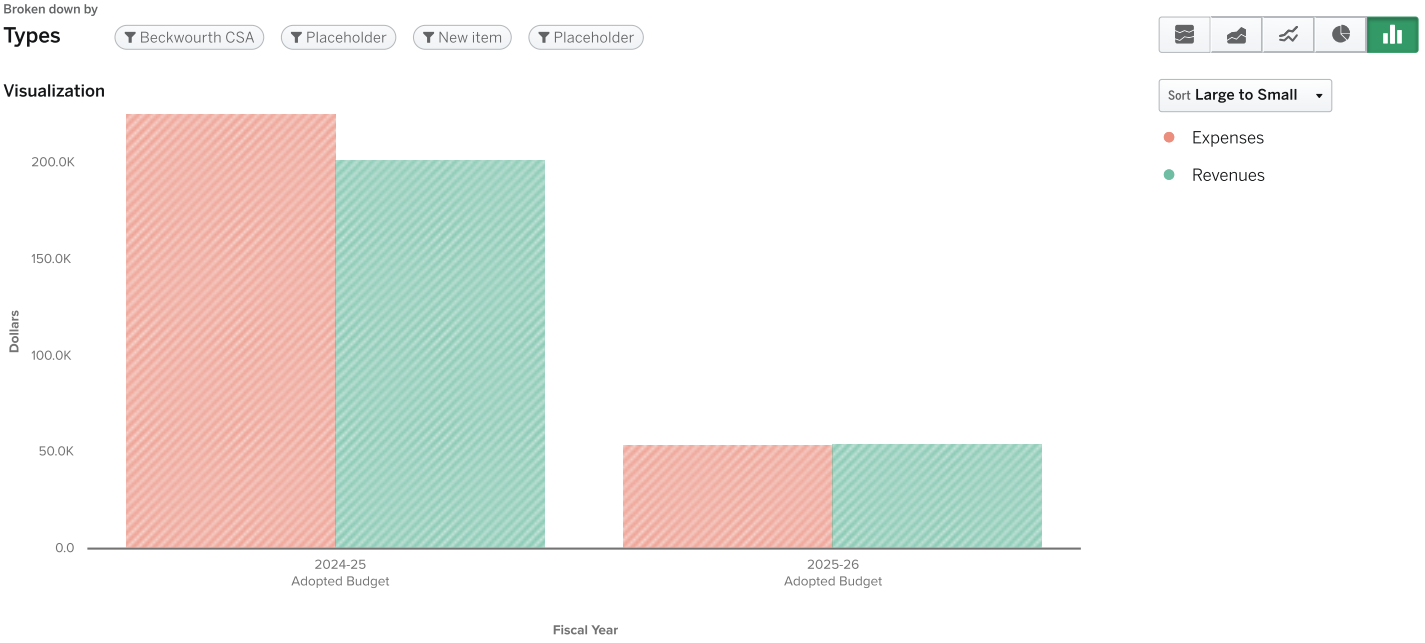
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Types

Beckwourth CSA Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45250 - SERVICE CHARGES	$34,709	$36,597	$40,588	$41,000	$41,000
CHARGES FOR SERVICES TOTAL	**$34,709**	**$36,597**	**$40,588**	**$41,000**	**$41,000**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$3,304	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$120,060	$135,578	$157,928	$0	$0
OTHER REVENUE TOTAL	**$123,364**	**$135,578**	**$157,928**	**$0**	**$0**
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	$67	$57	$56	$70	$70
STATE & FEDERAL AID TOTAL	**$67**	**$57**	**$56**	**$70**	**$70**
TAX REVENUE					
40010 - CURRENT SECURED TAXES	$10,881	$10,715	$11,011	$10,000	$10,000
40020 - CURRENT UNSECURED TAXES	$293	$308	$275	$300	$300
40040 - PRIOR UNSECURED TAXES	$7	$4	$10	$10	$10
40130 - SUPPLEMENTAL TAXES	$239	$194	$169	$200	$200
40070 - TIMBER YIELD TAX	$16	$11	$13	$25	$25
TAX REVENUE TOTAL	**$11,436**	**$11,233**	**$11,478**	**$10,535**	**$10,535**
TRANSFERS					
48000 - TRANSFER-IN	–	$294,596	–	$0	$0
TRANSFERS TOTAL	**–**	**$294,596**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$3,357	$2,423	$2,420	$3,000	$3,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
43998 - UNREALZED GAINS/LOSSES	$1,378	$612	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$4,735**	**$3,035**	**$2,420**	**$3,000**	**$3,000**
REVENUES TOTAL	**$174,311**	**$481,096**	**$212,470**	**$54,605**	**$54,605**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$90	$81	$156	$202	$202
51100 - FICA/MEDICARE OASDI	$1,106	$1,102	$1,106	$1,148	$1,148
51020 - OTHER WAGES	$14,455	$14,400	$14,455	$15,000	$15,000
51070 - UNEMPLOYMENT INSURANCE	$236	$238	$273	$16	$16
SALARIES & BENEFITS TOTAL	**$15,888**	**$15,821**	**$15,990**	**$16,366**	**$16,366**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$67	$112	$172	$200	$200
529550 - LOAN REPAYMENT	–	$100,000	–	$0	$0
521800 - OFFICE EXPENSE	$301	$184	$167	$300	$300
525000 - OVERHEAD	$1,835	$845	–	$656	$656
520201 - PHONE - LAND LINE (S)	$293	$343	$409	$300	$300
520210 - POSTAGE/SHIP, MAIL COST	$645	$551	$568	$500	$500
521900 - PROFESSIONAL SVC	$155,237	$342,075	$4,839	$8,000	$8,000
524400 - SPECIAL DEPARTMENT EXPENSE	$11,956	$29,887	$7,370	$8,000	$8,000
525500 - TAX ADMIN FEE	$252	$238	$238	$300	$300
527800 - UTILITIES	$2,410	$1,749	$1,788	$1,500	$1,500
SERVICES & SUPPLIES TOTAL	**$172,997**	**$475,983**	**$15,551**	**$19,756**	**$19,756**
TRANSFERS					
580001 - TRANSFER	$47,179	$45,556	$161,382	$18,000	$18,000
TRANSFERS TOTAL	**$47,179**	**$45,556**	**$161,382**	**$18,000**	**$18,000**
EXPENSES TOTAL	**$236,063**	**$537,361**	**$192,923**	**$54,122**	**$54,122**
Surplus (Deficit)	-$61,752	-$56,265	$19,547	$483	$483

CRESCENT MILLS LIGHTING DISTRICT

Fund: 0202 Crescent Mills Lighting
Budget Unit: 26020 - Crescent Mills Lighting District
Function: 09 - District Function
Activity: 99 - District Activity

DESCRIPTION

Crescent Mills is a dependent lighting district managed by Engineering Department staff. This District provides street lighting for the community of Crescent Mills and is funded by property taxes and Road Department contributions.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

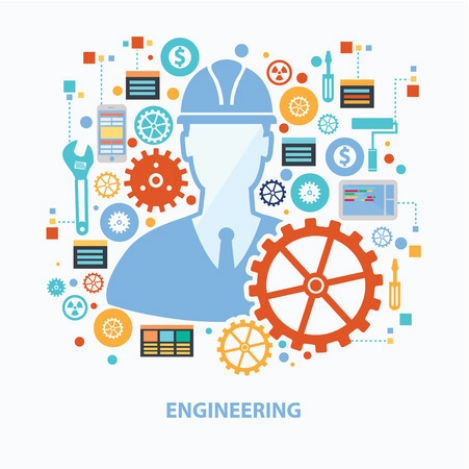
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	$5	$4	$4	$5	$5
STATE & FEDERAL AID TOTAL	**$5**	**$4**	**$4**	**$5**	**$5**
TAX REVENUE					
40010 - CURRENT SECURED TAXES	$823	$841	$899	$800	$800
40020 - CURRENT UNSECURED TAXES	$21	$24	$21	$20	$20
40040 - PRIOR UNSECURED TAXES	$0	$0	$1	$0	$0
40130 - SUPPLEMENTAL TAXES	$17	$15	$13	$20	$20
TAX REVENUE TOTAL	**$861**	**$881**	**$935**	**$840**	**$840**
TRANSFERS					
48000 - TRANSFER-IN	$1,000	$1,000	–	$0	$0
TRANSFERS TOTAL	**$1,000**	**$1,000**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$453	$469	$507	$300	$300
43998 - UNREALZED GAINS/LOSSES	$149	$116	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$602**	**$585**	**$507**	**$300**	**$300**
REVENUES TOTAL	**$2,468**	**$2,470**	**$1,446**	**$1,145**	**$1,145**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	$1,533	-$178	–	-$800	-$800
525500 - TAX ADMIN FEE	$21	$19	$19	$22	$22
527800 - UTILITIES	$664	$857	$745	$1,000	$1,000
SERVICES & SUPPLIES TOTAL	**$2,218**	**$698**	**$765**	**$222**	**$222**
TRANSFERS					
580000 - TRANSFER	$2,388	$1,178	$102	$2,000	$2,000
TRANSFERS TOTAL	**$2,388**	**$1,178**	**$102**	**$2,000**	**$2,000**
EXPENSES TOTAL	**$4,606**	**$1,877**	**$867**	**$2,222**	**$2,222**
Surplus (Deficit)	-$2,138	$593	$579	-$1,077	-$1,077

ENGINEERING

Fund: 0001 General
Budget Unit: 20210 - Engineering
Function: 01 - General Government
Activity: 16 - Other General

DESCRIPTION

The Engineering Department is tasked with a multitude of responsibilities including, but not limited to project development and mapping, map checking, code compliance of infrastructure improvements, Fire Safe Driveways, surveying, subdivision map act, large format copier/scanner service, as well as management of independent special districts.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

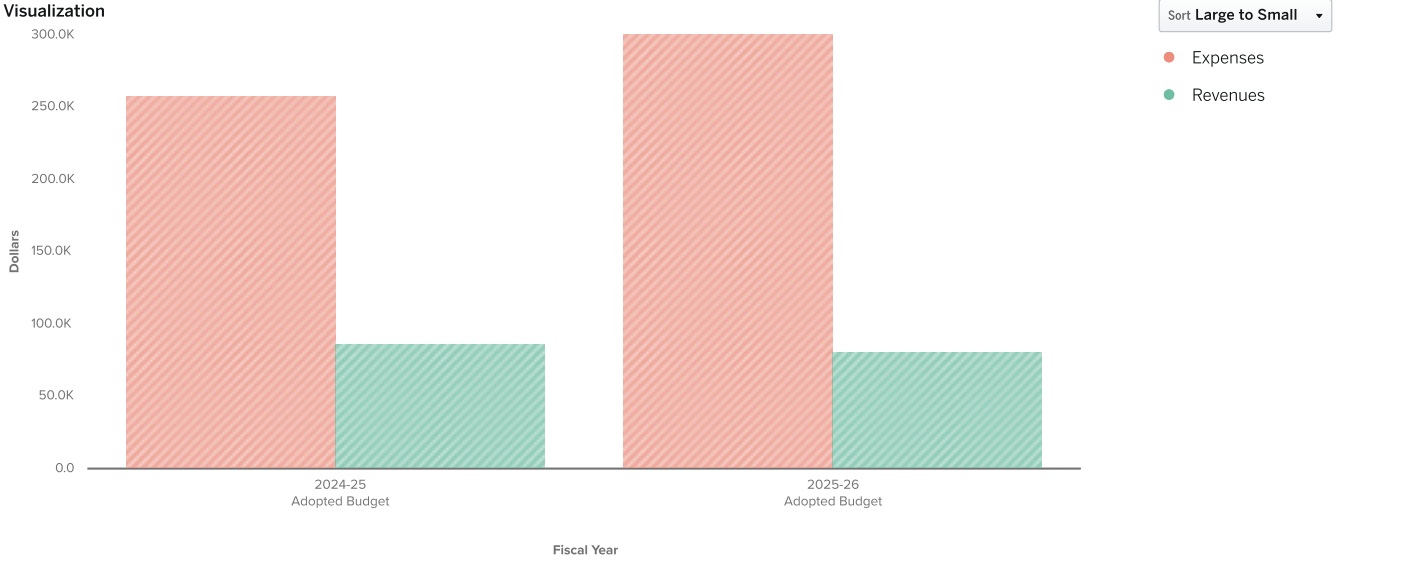
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Engineering Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Recording Secretary	0.5	0	0	0	0
Senior Engineering Technician OR Engineering Technician I/II	1	1	1	1	1
Fiscal & Technical Service Assistant I/II/III	1	0	0	0	0
Management Analyst I/II	0	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**2.5**	**2**	**2**	**2**	**2**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45424 - ENGINEERING COPIES	$7,046	$7,550	$8,069	$7,000	$7,000
45060 - ENGINEERING SERVICES .	$28,038	$24,847	$33,928	$28,000	$28,000
45200 - OTHR SVC OR SVC TO CRTS	$25,245	$16,619	$16,571	$20,000	$20,000
CHARGES FOR SERVICES TOTAL	**$60,329**	**$49,016**	**$58,569**	**$55,000**	**$55,000**
TRANSFERS					
480000 - TRANSFER	$4,976	$5,920	$3,553	$0	$0
48000 - TRANSFER-IN	$18,072	$18,407	$13,538	$26,000	$26,000
48005 - TRANSFER-IN5	–	–	$3,712	$0	$0

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
TRANSFERS TOTAL	**$23,048**	**$24,328**	**$20,803**	**$26,000**	**$26,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$88	$108	$108	$100	$100
USE OF MONEY & PROPERTY TOTAL	**$88**	**$108**	**$108**	**$100**	**$100**
REVENUES TOTAL	**$83,465**	**$73,451**	**$79,479**	**$81,100**	**$81,100**
Expenses					
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	$450	$450	$600	$600	$600
51110 - COMPENSATION INSURANCE	$1,696	$504	$1,035	$1,417	$1,417
51100 - FICA/MEDICARE OASDI	$8,105	$9,091	$10,009	$11,292	$11,292
51090 - GROUP INSURANCE	$18,073	$23,847	$20,503	$16,228	$16,228
51081 - OPEB LIABILITY	$4,757	$4,830	$4,642	$5,371	$5,371
51060 - OVERTIME PAY	–	$203	–	$0	$0
51000 - REGULAR WAGES	$108,054	$117,731	$130,820	$146,922	$146,922
51080 - RETIREMENT	$9,573	$28,940	$31,279	$35,442	$35,442
51070 - UNEMPLOYMENT INSURANCE	$212	$201	$177	$177	$177
SALARIES & BENEFITS TOTAL	**$150,919**	**$185,798**	**$199,064**	**$217,449**	**$217,449**
SERVICES & SUPPLIES					
520230 - COPY CHARGES	$495	$439	$385	$650	$650
520250 - COPY MACHINE LEASE	–	$4,888	$4,808	$6,000	$6,000
525119 - LIABILITY SELF-FUND INSURANCE	$1,254	$1,358	$1,503	$1,395	$1,395
521800 - OFFICE EXPENSE	$957	$480	$388	$800	$800
521230 - OFFICE FURNITURE/EQUIP	$471	–	–	$0	$0
525000 - OVERHEAD	–	–	–	$51,719	$51,719
520220 - PAPER/PAPER SUPPLIES	$400	$90	–	$500	$500
520210 - POSTAGE/SHIP, MAIL COST	$188	$146	$898	$300	$300
521900 - PROFESSIONAL SVC	$2,942	$5,060	$3,232	$5,000	$5,000
520410 - SOFTWARE LICENSE	–	–	$352	$500	$500
520226 - TONER/COPY MACH SUPPL	$942	$108	–	$600	$600
527400 - TRAVEL- IN COUNTY	$7	–	–	$50	$50
527500 - TRAVEL- OUT OF COUNTY	–	–	$1,503	$750	$750
SERVICES & SUPPLIES TOTAL	**$7,656**	**$12,570**	**$13,068**	**$68,264**	**$68,264**
TRANSFERS					
580000 - TRANSFER	$9,252	$13,112	$13,683	$15,000	$15,000
TRANSFERS TOTAL	**$9,252**	**$13,112**	**$13,683**	**$15,000**	**$15,000**
EXPENSES TOTAL	**$167,827**	**$211,479**	**$225,815**	**$300,713**	**$300,713**
Surplus (Deficit)	-$84,362	-$138,028	-$146,336	-$219,613	-$219,613

FLOOD CONTROL 0208

Fund: 0208 Flood Control 0208
Budget Unit: 26100 - Flood Control 0208
Function: 09 - District Function
Activity: 99 - District Activity

DESCRIPTION

Flood Control and Water Conservation District primarily manages the maintenance responsibility of the Chester Diversion Dam and administers the State Water Project for Plumas county including payment of State Water Allocation and invoicing of County water customers. A small amount of funding comes from property taxes.

REVENUE VS. EXPENDITURE



BUDGET DETAIL -

SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45500 - WATER SERVICE FEE	$162,385	$211,809	$183,129	$408,000	$408,000
45500P - WATER SERVICE FEE	$2,599	$0	–	$0	$0
CHARGES FOR SERVICES TOTAL	**$164,984**	**$211,809**	**$183,129**	**$408,000**	**$408,000**
OTHER REVENUE					
46607 - OTHER MISCELLANEOUS	$1,000,000	$1,000,000	$1,374,625	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$27,652	$32,979	$35,868	$15,000	$15,000
OTHER REVENUE TOTAL	**$1,027,652**	**$1,032,979**	**$1,410,493**	**$15,000**	**$15,000**
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	$646	$622	$609	$500	$500
STATE & FEDERAL AID TOTAL	**$646**	**$622**	**$609**	**$500**	**$500**
TAX REVENUE					
40010 - CURRENT SECURED TAXES	$115,942	$120,084	$130,051	$120,000	$120,000
40020 - CURRENT UNSECURED TAXES	$2,834	$3,366	$3,014	$3,000	$3,000
40040 - PRIOR UNSECURED TAXES	$63	$48	$108	$50	$50
40130 - SUPPLEMENTAL TAXES	$2,315	$2,124	$1,847	$1,000	$1,000
40070 - TIMBER YIELD TAX	$2,757	$1,866	$2,134	$3,000	$3,000
TAX REVENUE TOTAL	**$123,910**	**$127,489**	**$137,154**	**$127,050**	**$127,050**
TRANSFERS					
48000 - TRANSFER-IN	–	–	$145,000	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$145,000**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$29,066	$52,089	$77,104	$50,000	$50,000
43998 - UNREALZED GAINS/LOSSES	$9,223	$10,071	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$38,288**	**$62,159**	**$77,104**	**$50,000**	**$50,000**
REVENUES TOTAL	**$1,355,481**	**$1,435,057**	**$1,953,489**	**$600,550**	**$600,550**
Expenses					
FIXED ASSETS					
545310 - LK DAVIS CONSTR PROJ	–	–	–	$30,000	$30,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$30,000**	**$30,000**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$78	$60	$59	$14	$14
51070 - UNEMPLOYMENT INSURANCE	$8	$5	$2	$1	$1
SALARIES & BENEFITS TOTAL	**$86**	**$65**	**$61**	**$15**	**$15**
SERVICES & SUPPLIES					
527900 - ADMINISTRATION	$62,869	$57,746	$71,042	$75,000	$75,000
528500 - CHESTER DIVERSION DAM	$7,935	$11,863	$2,187	$25,000	$25,000
525119 - LIABILITY SELF-FUND INSURANCE	$58	$53	$25	$12	$12
528000 - OPERATIONS	$621	$584	$839	$2,000	$2,000
525000 - OVERHEAD	$8,555	$20,611	–	$25,591	$25,591
521900 - PROFESSIONAL SVC	–	–	$182,293	$1,533,000	$1,533,000
525500 - TAX ADMIN FEE	$2,866	$2,816	$2,816	$3,000	$3,000
527500 - TRAVEL- OUT OF COUNTY	$0	–	–	$2,000	$2,000
527807 - WATER/SEWER CHARGES	$300,921	$256,956	$274,048	$315,000	$315,000
SERVICES & SUPPLIES TOTAL	**$383,825**	**$350,629**	**$533,249**	**$1,980,603**	**$1,980,603**
TRANSFERS					
580000 - TRANSFER	$734,623	$148,699	$24,354	$45,000	$45,000
TRANSFERS TOTAL	**$734,623**	**$148,699**	**$24,354**	**$45,000**	**$45,000**
EXPENSES TOTAL	**$1,118,534**	**$499,392**	**$557,663**	**$2,055,618**	**$2,055,618**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	$236,947	$935,665	$1,395,826	-$1,455,068	-$1,455,068

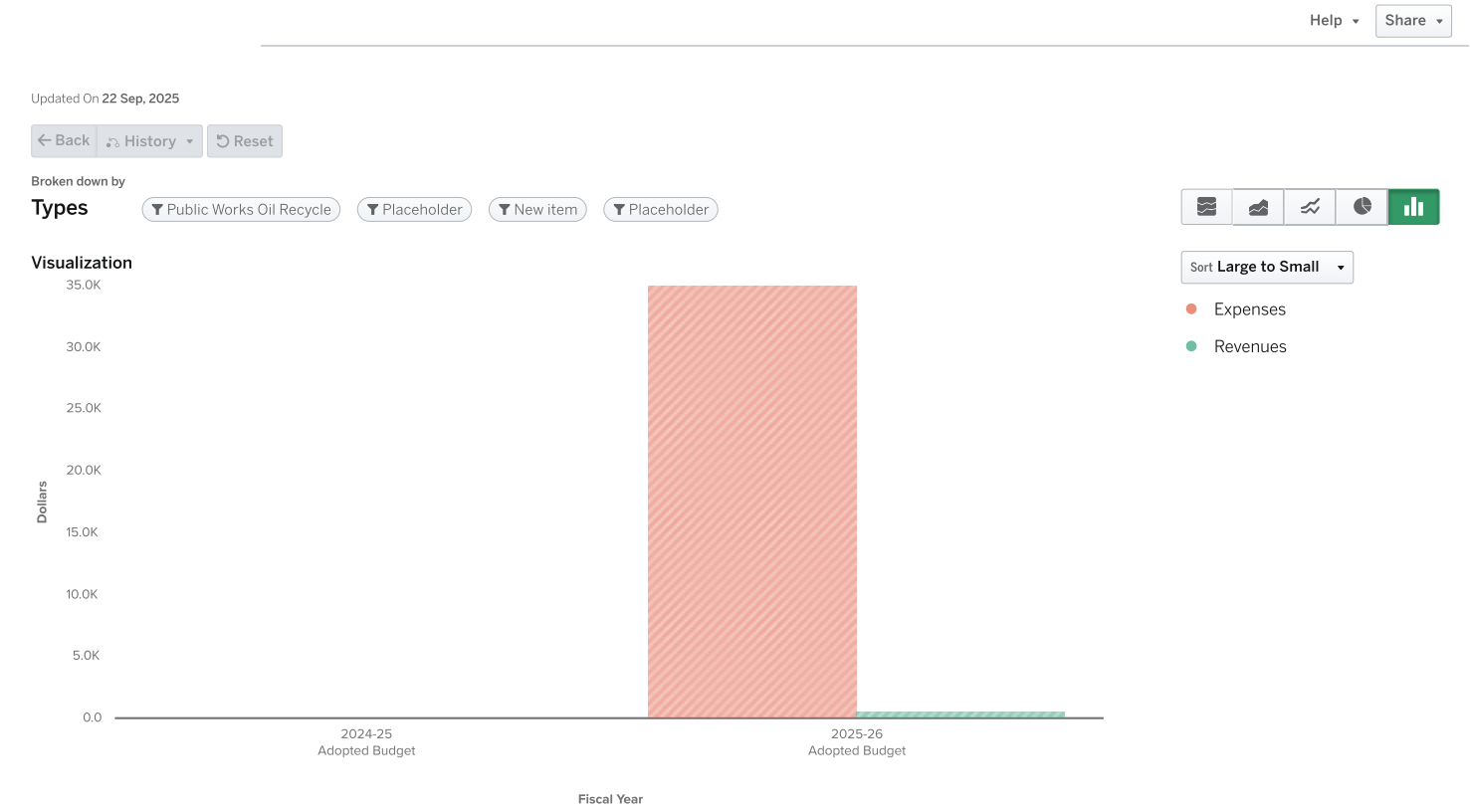
OIL RECYCLE GRANT

Fund: 0057 Solid Waste Grants (Public Works)
Budget Unit: 20704 - Oil Recycle Grant
Function: 03 - Public Ways & Facilities
Activity: 22 - Public Ways

DESCRIPTION

Appropriate expenditures in FY25/26 are needed to spend down the remaining cash balance in this fund so it can be closed and made inactive.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$366	–	–	$0	$0
OTHER REVENUE TOTAL	**$366**	**–**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$787	$557	$603	$622	$622
USE OF MONEY & PROPERTY TOTAL	**$787**	**$557**	**$603**	**$622**	**$622**
REVENUES TOTAL	**$1,153**	**$557**	**$603**	**$622**	**$622**
Expenses					
SERVICES & SUPPLIES					
521700 - MISC EXPENSES	-$10,000	–	–	$0	$0
525000 - OVERHEAD	–	$124	–	$0	$0
SERVICES & SUPPLIES TOTAL	**-$10,000**	**$124**	**–**	**$0**	**$0**
TRANSFERS					
580000 - TRANSFER	–	–	–	$35,000	$35,000
TRANSFERS TOTAL	**–**	**–**	**–**	**$35,000**	**$35,000**
EXPENSES TOTAL	**-$10,000**	**$124**	**–**	**$35,000**	**$35,000**
Surplus (Deficit)	$11,153	$433	$603	-$34,378	-$34,378

PLUMAS COUNTY TRANSIT AUTHORITY

Fund: 0115 Plumas County Transit Authority
Budget Unit: 20481 - Plumas County Transit Authority
Function: 03 - Public Ways & Facilities
Activity: 22 - Public Ways

DESCRIPTION

This is a congregate fund through which the County's 3rd Party Operator for the transit system is funded. Funding is from the Local Transportation Plan, Planning Programming & Monitoring, Transit Assistance Trust, Local Transportation District, and Local Transportation Fund 1/4%.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$829,234	$903,912	$926,098	$1,084,407	$1,084,407
OTHER REVENUE TOTAL	**$829,234**	**$903,912**	**$926,098**	**$1,084,407**	**$1,084,407**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$2,940	$1,731	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$2,940**	**$1,731**	**–**	**$0**	**$0**
REVENUES TOTAL	**$832,174**	**$905,643**	**$926,098**	**$1,084,407**	**$1,084,407**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	–	–	–	$9,685	$9,685
521900 - PROFESSIONAL SVC	$829,234	$903,912	$926,098	$1,084,407	$1,084,407
SERVICES & SUPPLIES TOTAL	**$829,234**	**$903,912**	**$926,098**	**$1,094,092**	**$1,094,092**
EXPENSES TOTAL	**$829,234**	**$903,912**	**$926,098**	**$1,094,092**	**$1,094,092**
Surplus (Deficit)	$2,940	$1,731	$0	-$9,685	-$9,685

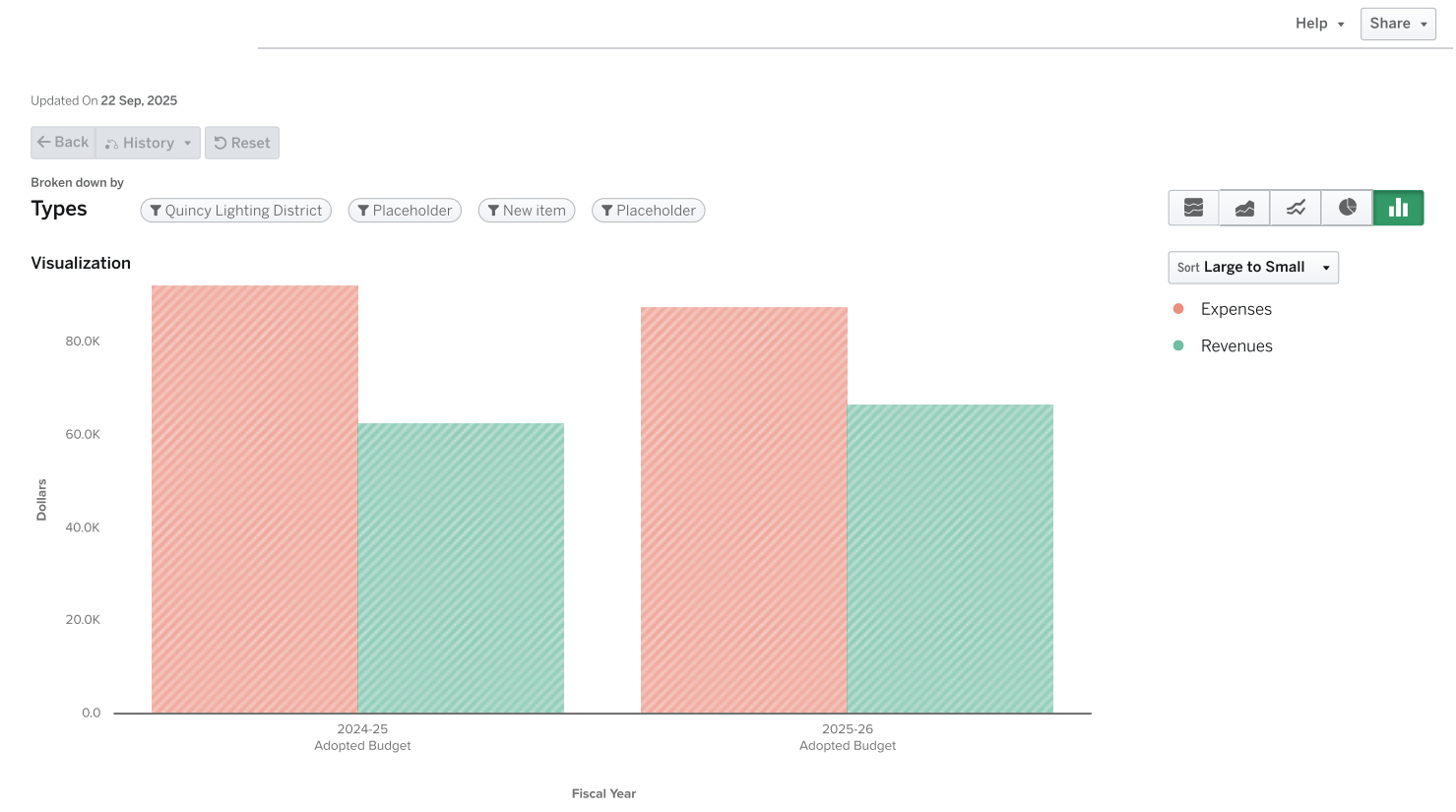
QUINCY LIGHTING DISTRICT

Fund: 0204 Quincy Lighting
Budget Unit: 26040 - Quincy Lighting District
Function: 09 - District Function
Activity: 99 - District Activity

DESCRIPTION

Quincy Lighting District is a dependent lighting district managed by Engineering Department staff. This District provides street lighting for the community of Quincy and is funded by property taxes and Road Department contributions.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44230 - STATE-HOMEOWNERS PROP.TAX	$254	$247	$242	$250	$250
STATE & FEDERAL AID TOTAL	**$254**	**$247**	**$242**	**$250**	**$250**
TAX REVENUE					
40010 - CURRENT SECURED TAXES	$42,275	$44,052	$48,091	$45,000	$45,000
40020 - CURRENT UNSECURED TAXES	$1,116	$1,336	$1,196	$1,100	$1,100
40040 - PRIOR UNSECURED TAXES	$25	$19	$43	$30	$30
40130 - SUPPLEMENTAL TAXES	$912	$843	$733	$1,000	$1,000
TAX REVENUE TOTAL	**$44,327**	**$46,249**	**$50,063**	**$47,130**	**$47,130**
TRANSFERS					
48000 - TRANSFER-IN	$36,000	$18,000	–	$18,000	$18,000
TRANSFERS TOTAL	**$36,000**	**$18,000**	**–**	**$18,000**	**$18,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$2,388	$2,034	$1,913	$1,500	$1,500
43998 - UNREALZED GAINS/LOSSES	$737	$625	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$3,124**	**$2,659**	**$1,913**	**$1,500**	**$1,500**
REVENUES TOTAL	**$83,706**	**$67,155**	**$52,218**	**$66,880**	**$66,880**
Expenses					
SERVICES & SUPPLIES					
521300 - MAINT.-BLDG. & GROUNDS	–	–	$6,288	$8,000	$8,000
525000 - OVERHEAD	$739	$120	–	-$196	-$196
524400 - SPECIAL DEPARTMENT EXPENSE	–	$800	–	$1,000	$1,000
525500 - TAX ADMIN FEE	$1,039	$1,042	$1,042	$1,100	$1,100
527800 - UTILITIES	$53,586	$63,023	$69,378	$70,000	$70,000
SERVICES & SUPPLIES TOTAL	**$55,363**	**$64,985**	**$76,707**	**$79,904**	**$79,904**
TRANSFERS					
580000 - TRANSFER	$0	–	$3,062	$8,000	$8,000
580001 - TRANSFER	$27,845	$6,690	–	$0	$0
TRANSFERS TOTAL	**$27,845**	**$6,690**	**$3,062**	**$8,000**	**$8,000**
EXPENSES TOTAL	**$83,208**	**$71,675**	**$79,769**	**$87,904**	**$87,904**
Surplus (Deficit)	$497	-$4,519	-$27,551	-$21,024	-$21,024

ROAD DEPARTMENT

Fund: 0002 Road
Budget Unit: 20521 - Road Department
Function: 03 - Public Ways & Facilities
Activity: 22 - Public Ways

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Public Works Maintenance Worker I/II/III	24	24	24	24	24
Director of Public Works	1	1	1	1	1
Senior Engineering Technician	0	0	1	1	1
Assistant Director of Public Works	1	1	1	1	1
Equipment Maintenance Supervisor	1	1	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Principal Transporation Planner	0	1	1	1	1
Public Works Maintenance Supervisor	6	6	6	6	6
Public Works Administrative Services Officer	0	1	1	1	1
Associate Engineer OR Solid Waste Program Manager/Associate Engineer OR Assistant Engineer OR Engineering Technician I/II	4	3	3	3	3
Welder	1	1	1	1	1
Power Equipment Mechanic I/II OR Mechanic/Shop Technician	6	6	6	6	6
Lead Power Equipment Mechanic	1	1	1	1	1
Deputy Director of Public Works	1	1	1	1	1
Engineering Technician I/II	0	0	0	0	0
Fiscal and Technical Services Assistant I/II/III	2	2	2	2	2
Public Works Fiscal Officer/Administrative Services Manager	1	0	0	0	0
Public Works Environmental Senior Planner	1	0	0	0	0
Equipment Service Worker	1	1	1	1	1
Public Works Maintenance Leadworker	6	6	6	6	6
FULL-TIME EQUIVALENT POSITIONS	**57**	**56**	**57**	**57**	**57**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45004 - FUEL FACILITY OTHER REV.	$107,693	$112,490	$103,021	$125,000	$125,000
45442 - INTER-CO CHRG SVC	$533,141	$680,360	$535,054	$500,000	$500,000
45009 - LDR FEES & CHARGES	$5,954	$5,229	$8,212	$6,500	$6,500
45308 - OUTSIDE SERVICE REIM.	$3,436	$16,382	$17,286	$13,000	$13,000
45308P - OUTSIDE SERVICE REIM.	$1,150	$0	$5,484	$0	$0
45138 - RESTITUTION	$350	–	$540	$0	$0
45261P - TRANSP & ENCROAC PERMITS	$60	$0	–	$0	$0
45261 - TRANSP.& ENCROAC. PERMITS	$11,183	$7,289	$9,725	$12,000	$12,000
CHARGES FOR SERVICES TOTAL	**$662,967**	**$821,750**	**$679,321**	**$656,500**	**$656,500**
LICENSES & PERMITS					
41050 - FRANCHISES	$94,390	$94,096	$113,227	$100,000	$100,000
LICENSES & PERMITS TOTAL	**$94,390**	**$94,096**	**$113,227**	**$100,000**	**$100,000**
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$9,458	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$522	$74,561	$55,406	$157,000	$157,000
46082 - SALE OF SURPLUS PROP	$573	$2,156	$2,677	$5,000	$5,000
OTHER REVENUE TOTAL	**$10,553**	**$76,717**	**$58,082**	**$162,000**	**$162,000**
STATE & FEDERAL AID					
44415 - FEDERAL - OTHER	$68,976	$219,186	$0	$400,000	$400,000
44417 - FEDERAL RIP/STIP	$17,935	$90,150	$7,283	$50,000	$50,000
44428 - FED - HBRR BRIDGE	$607,364	$162,505	$6,983	$4,500,000	$4,500,000
44428P - FED -HBRR BRIDGE	–	–	$16,635	$0	$0
44429 - FED- HR3	$227,968	$151,352	$0	$0	$0
44512 - HR 2389	$1,441,141	$1,475,370	$248,083	$2,750,000	$2,750,000
44210 - STATE-AID FOR DISASTER	$236,341	$106,971	$0	$0	$0
44109 - STATE-AID OHV (LIC FEES)	$10,261	$27,382	$27,040	$30,000	$30,000
44033 - STATE AID STIP	–	–	–	$1,500,000	$1,500,000
44027 - STATE GRANT	$132,323	$98,216	$28,267	$120,000	$120,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
44030 - STATE-HIGHWAY USERS TAX	$2,647,468	$2,795,590	$2,896,544	$2,902,011	$2,902,011
44120 - STATE-OHV GRANT RD MAINT	–	$73,469	$39,644	$314,000	$314,000
44382 - STATE- PROP 1B	$2,442,199	$2,800,850	$3,011,031	$2,999,007	$2,999,007
44354 - STATE-TEA21 RSTP	$238,395	$238,395	$238,395	$238,395	$238,395
44355 - STATE - TEA APPRT EXCHNG	$100,000	$100,000	$100,000	$100,000	$100,000
44508 - ST-DIESEL TX/OIL RECYL	$12,075	$13,531	$7,837	$5,000	$5,000
44508P - ST-DIESEL TX/OIL RECYL	$388	$0	$1,311	$0	$0
STATE & FEDERAL AID TOTAL	**$8,182,835**	**$8,352,966**	**$6,629,052**	**$15,908,413**	**$15,908,413**
TAX REVENUE					
40070 - TIMBER YIELD TAX	$1,382	$935	$1,069	$1,000	$1,000
TAX REVENUE TOTAL	**$1,382**	**$935**	**$1,069**	**$1,000**	**$1,000**
TRANSFERS					
48000 - TRANSFER-IN	$185,342	$206,055	$180,360	$292,000	$305,731
48021 - TRF IN - ARPA FUNDS	$253,000	–	–	$0	$0
48100 - TRF IN DISASTER	$406,322	–	$408,335	$0	$0
48005 - TRANSFER-IN5	–	–	$196,701	$0	$0
TRANSFERS TOTAL	**$844,664**	**$206,055**	**$785,396**	**$292,000**	**$305,731**
USE OF MONEY & PROPERTY					
43000 - INTEREST INCOME LEASE	–	-$2,878	–	$0	$0
43010 - INTEREST-INVESTED FUNDS	$99,980	$184,535	$206,289	$150,000	$150,000
43020 - RENTS & CONCESSIONS	$48,837	$50,259	$50,271	$40,000	$40,000
43998 - UNREALZED GAINS/LOSSES	$30,883	$38,352	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$179,700**	**$270,268**	**$256,561**	**$190,000**	**$190,000**
REVENUES TOTAL	**$9,976,490**	**$9,822,788**	**$8,522,708**	**$17,309,913**	**$17,323,644**
Expenses					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	–	–	–	$143,000	$143,000
549500 - COMPUTER HARDWARE	–	–	$0	$10,000	$10,000
543260 - DOORS	–	–	–	$35,000	$35,000
542600 - EQUIPMENT	–	–	–	$106,000	$106,000
54050 - OFFICE EQUIPMENT	–	–	–	$60,000	$60,000
541900 - PW INDUSTRIAL EQUIP	$491,853	$27,132	$202,782	$710,000	$710,000
FIXED ASSETS TOTAL	**$491,853**	**$27,132**	**$202,782**	**$1,064,000**	**$1,064,000**
OTHER CHARGES					
532500 - RIGHT OF WAY	$1,950	$950	$500	$40,000	$40,000
OTHER CHARGES TOTAL	**$1,950**	**$950**	**$500**	**$40,000**	**$40,000**
SALARIES & BENEFITS					
51121 - BOOT ALLOWANCE	$18,450	$18,106	$24,168	$30,000	$30,000
51110 - COMPENSATION INSURANCE	$208,939	$162,854	$234,631	$337,253	$337,253
51100 - FICA/MEDICARE OASDI	$238,959	$258,549	$265,494	$300,213	$300,213
51090 - GROUP INSURANCE	$574,594	$653,291	$796,966	$924,044	$924,044
51150 - LIFE INSURANCE	$334	$293	$273	$370	$370
51081 - OPEB LIABILITY	$135,555	$137,649	$132,287	$153,074	$153,074
51020 - OTHER WAGES	$91,867	$107,217	$119,152	$125,000	$125,000
51060 - OVERTIME PAY	$221,961	$122,560	$127,090	$150,000	$150,000
51000 - REGULAR WAGES	$2,762,626	$3,068,292	$3,164,410	$3,914,794	$3,914,794
51080 - RETIREMENT	$247,173	$792,163	$860,601	$944,082	$944,082
51123 - TOOL ALLOWANCE	$6,000	$4,925	$4,379	$7,500	$7,500
51070 - UNEMPLOYMENT INSURANCE	$13,519	$10,978	$9,944	$10,378	$10,378
SALARIES & BENEFITS TOTAL	**$4,519,977**	**$5,336,876**	**$5,739,393**	**$6,896,708**	**$6,896,708**
SERVICES & SUPPLIES					
524601 - CARB COMPLIANCE EXP	–	$2,039	$8,056	$9,000	$9,000
520202 - CELL PHONE SERVICE	$1,411	$1,477	$1,511	$2,000	$2,000
529874 - CHAINS, VEHICLE	$49,358	$62,409	$162	$70,000	$70,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
524765 - CHIP SEAL	$78,620	$94,078	$162,371	$0	$0
524764 - COLD MIX	$68,035	$184,376	$163,443	$230,000	$230,000
529851 - COMPUTER HARDWARE/SUPPL	$14,069	$1,917	$3,676	$10,000	$10,000
520230 - COPY CHARGES	$34	–	$169	$500	$500
520250 - COPY MACHINE LEASE	$2,985	$3,874	$3,090	$5,000	$5,000
520980 - CUTTING EDGES -SUPPLY	$29,419	$23,272	$5,271	$40,000	$40,000
524304 - DIGITAL CAMERA	–	–	$143	$500	$500
527802 - ELECTRIC CHARGES	$75,712	$70,022	$80,443	$80,000	$80,000
520900 - EQUIPMENT MAINTENANCE	$390,979	$350,722	$511,797	$490,000	$490,000
523800 - EQUIP RENT/LEASE	$9,915	–	–	$20,000	$20,000
521102 - FUEL - VEHICLE	$590,223	$461,924	$409,201	$600,000	$600,000
520400 - HOUSEHOLD EXPENSE	$12,168	$12,913	$13,431	$14,000	$14,000
520203 - INTERNET SERVICE	$6,562	$8,715	$11,211	$12,000	$12,000
525119 - LIABILITY SELF-FUND INSURANCE	$187,363	$135,308	$145,655	$240,346	$240,346
521300 - MAINT.-BLDG. & GROUNDS	$9,614	$13,639	$37,096	$21,500	$21,500
521600 - MEMBERSHIPS/ANNUAL DUES	$2,657	$2,578	$2,439	$3,100	$3,100
521800 - OFFICE EXPENSE	$9,238	$6,205	$5,509	$10,000	$10,000
521230 - OFFICE FURNITURE/EQUIP	$607	$2,070	$412	$1,000	$1,000
521104 - OIL, GREASE, LUBES--FLEET	$29,482	$39,430	$28,681	$30,000	$30,000
525000 - OVERHEAD	$241,342	$351,941	$13	$500,771	$500,771
524766 - PAINT HWY/BEADS	$48,171	$92,610	$92,944	$85,000	$85,000
524763 - PAVING MATERIAL	$91,910	$279,972	$181,415	$330,000	$330,000
520201 - PHONE - LAND LINE (S)	$7,726	$7,923	$8,836	$10,000	$10,000
520210 - POSTAGE/SHIP, MAIL COST	$1,174	$513	$41	$1,000	$1,000
521107 - PRE-EMPLOYMENT COSTS	$230	–	–	$400	$400
521820 - PRINTER	$624	$225	$86	$1,000	$1,000
520234 - PRINTER SUPPLIES	$1,439	$1,973	$3,432	$3,700	$3,700
521900 - PROFESSIONAL SVC	$643,051	$425,343	$490,323	$6,500,000	$6,500,000
527803 - PROPANE/OTHR HEATING FUEL	$136,752	$104,433	$94,435	$130,000	$130,000
523700 - PUBLICATIONS-LEGAL NOTICE	$630	$709	$28	$3,500	$3,500
526003 - RADIO/PHONE -MOBILE	–	–	$1,965	$12,000	$12,000
521220 - RECLMTN MINE-ROCKY PNT	$5,257	$5,312	$1,997	$21,000	$21,000
521210 - RECLMTN MINE-WILLOW CRK	$5,069	$5,123	$1,997	$21,000	$21,000
520407 - REFUSE DISPOSAL	$10,950	$11,410	$12,078	$12,000	$12,000
524200 - RENTS/LEASES STRUCTURES	$34,202	$33,715	$31,979	$40,000	$40,000
520940 - SAFETY EQUIPMENT/EXPENSES	$5,636	$3,892	$2,920	$5,000	$5,000
524760 - SALT	$14,760	$6,599	$2,328	$23,660	$23,660
524761 - SAND	$62,559	$85,222	$80,941	$60,000	$60,000
524767 - SIGNS	$40,686	$38,495	$41,278	$50,000	$50,000
524300 - SMALL TOOLS/INSTRUMENTS	$9,480	$14,326	$12,829	$17,000	$17,000
520410 - SOFTWARE LICENSE	$24,182	$19,130	$35,023	$45,000	$45,000
524400 - SPECIAL DEPARTMENT EXPENSE	$46,229	$43,294	$124,230	$75,000	$75,000
529800 - TIRES, VEHCILE	$20,118	$29,832	$66,244	$30,000	$30,000
527000 - TRAINING	–	$1,589	$3,590	$9,000	$9,000
527400 - TRAVEL- IN COUNTY	–	–	–	$150	$150
527500 - TRAVEL- OUT OF COUNTY	$2,383	$4,713	$3,606	$7,500	$7,500
527807 - WATER/SEWER CHARGES	$6,501	$6,062	$7,360	$10,000	$10,000
SERVICES & SUPPLIES TOTAL	**$3,029,513**	**$3,051,325**	**$2,895,688**	**$9,892,627**	**$9,892,627**
TRANSFERS					
570000 - TRANSFERS IN/OUT--IT	–	–	–	$18,897	$18,897
580000 - TRANSFER	$43,975	$27,317	$4,719	$28,000	$28,000
TRANSFERS TOTAL	**$43,975**	**$27,317**	**$4,719**	**$46,897**	**$46,897**
EXPENSES TOTAL	**$8,087,268**	**$8,443,600**	**$8,843,082**	**$17,940,232**	**$17,940,232**
Surplus (Deficit)	$1,889,222	$1,379,187	-$320,374	-$630,319	-$616,588

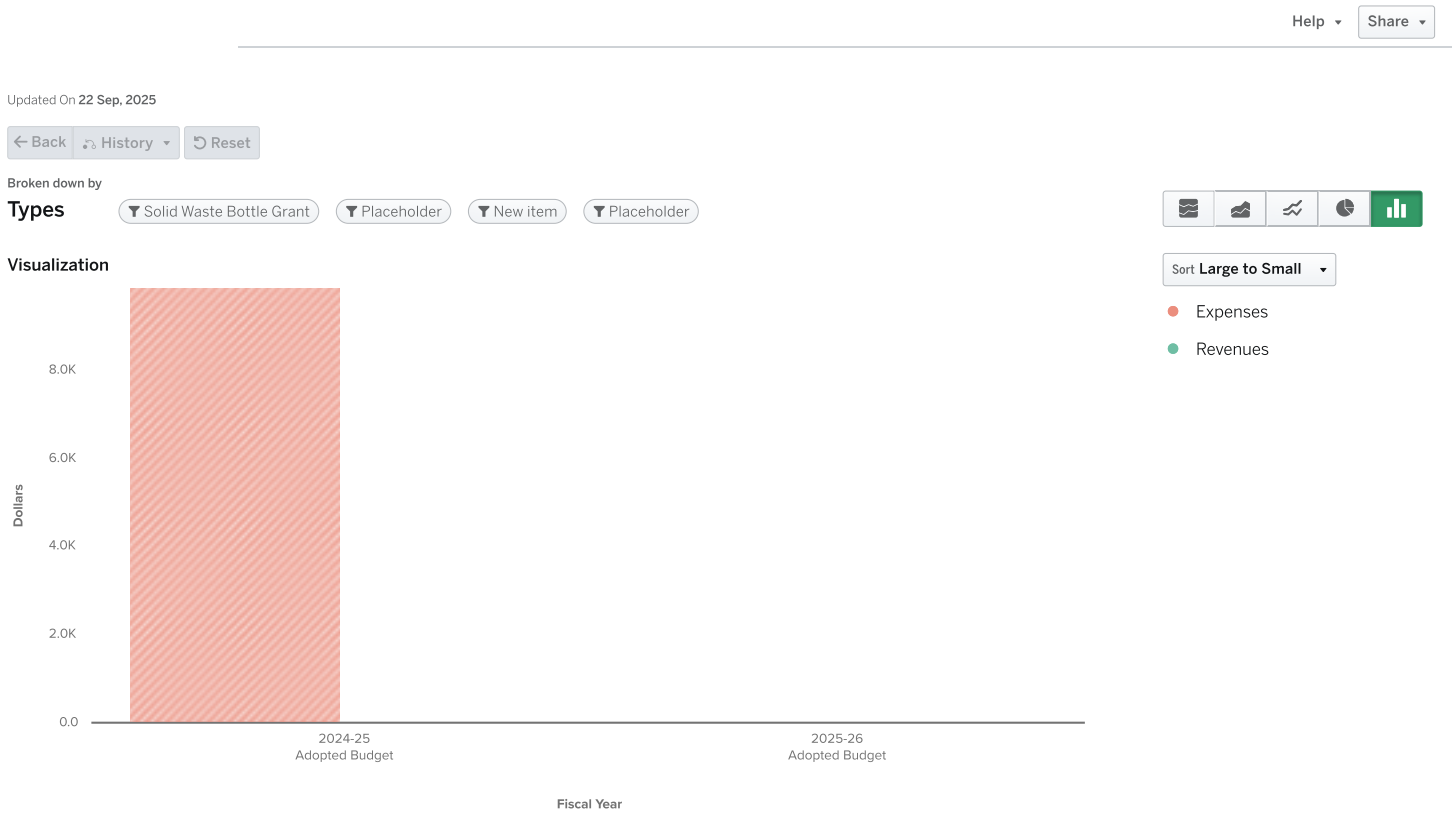
SOLID WASTE BOTTLE GRANT

Fund: 0057 Solid Waste Grants (Public Works)
Budget Unit: 20705 - Solid Waste Bottle Grant
Function: 04 - Health & Sanitation
Activity: 25 - Sanitation

DESCRIPTION

The purpose of the grant is to issue **up to $1,500,000 annually** in the form of grants for beverage container recycling and litter reduction programs to promote increased recycling of beverage containers throughout California and reduce beverage container litter in the waste stream.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$391	$503	$515	$0	$0
43998 - UNREALZED GAINS/LOSSES	$443	$331	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$834**	**$834**	**$515**	**$0**	**$0**
REVENUES TOTAL	**$834**	**$834**	**$515**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
521700 - MISC EXPENSES	$9,819	–	–	$0	$0
525000 - OVERHEAD	-$14	-$37	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$9,805**	**-$37**	**–**	**$0**	**$0**
EXPENSES TOTAL	**$9,805**	**-$37**	**–**	**$0**	**$0**
Surplus (Deficit)	-$8,971	$871	$515	$0	$0

SOLID WASTE PLANNING/OPERATION

Fund: 0109 Solid Waste Planning/Operations
Budget Unit: 20579 - Solid Waste Planning/Operation
Function: 04 - Health & Sanitation
Activity: 25 - Sanitation

DESCRIPTION

Solid Waste primary task is managing the Solid Waste franchises in Plumas County and associated reporting to Cal Recycle. Other tasks include reporting on Gopher Hill and Chester landfills as well as managing the green waste program in Chester.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45073 - GREEN WASTE FEES	$6,099	$39,834	$10,660	$65,000	$65,000
45306 - SOLID WASTE SURCHARGE	$336,389	$442,291	$502,549	$440,000	$440,000
45306P - SURCHARGE PRIOR YR	$57,310	$0	–	$0	$0
CHARGES FOR SERVICES TOTAL	**$399,798**	**$482,125**	**$513,209**	**$505,000**	**$505,000**
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	$8,000	$87,419	$9,600	$66,000	$66,000
OTHER REVENUE TOTAL	**$8,000**	**$87,419**	**$9,600**	**$66,000**	**$66,000**
TRANSFERS					
480000 - TRANSFER	–	–	–	$35,000	$35,000
TRANSFERS TOTAL	**–**	**–**	**–**	**$35,000**	**$35,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$92,526	$116,520	$123,492	$75,000	$75,000
43998 - UNREALZED GAINS/LOSSES	$29,741	$27,294	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$122,267**	**$143,814**	**$123,492**	**$75,000**	**$75,000**
REVENUES TOTAL	**$530,065**	**$713,357**	**$646,302**	**$681,000**	**$681,000**
Expenses					
FIXED ASSETS					
548210 - CHESTER TRF ST RECYCLE FC	–	$36,688	–	$15,000	$15,000
548211 - E.QUINCY TRF ST RECYCLE	–	–	–	$70,000	$70,000
548212 - GRAEAGLE TRF ST RECYCLE	–	–	–	$60,000	$60,000
548213 - DELLEKER TRF ST	–	–	–	$15,000	$15,000
FIXED ASSETS TOTAL	**–**	**$36,688**	**–**	**$160,000**	**$160,000**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	–	$413	$380	$190	$190
SALARIES & BENEFITS TOTAL	**–**	**$413**	**$380**	**$190**	**$190**
SERVICES & SUPPLIES					
527900 - ADMINISTRATION	$104,933	$115,727	$95,692	$100,000	$100,000
521850 - CLOSURE/POST CLOSURE	–	–	–	$10,000	$10,000
521300 - MAINT.-BLDG. & GROUNDS	–	–	–	$10,000	$10,000
521800 - OFFICE EXPENSE	$7	–	–	$750	$750
525000 - OVERHEAD	$1,415	$8,018	–	$18,319	$18,319
521900 - PROFESSIONAL SVC	$143,759	$141,591	$145,115	$176,900	$176,900
523700 - PUBLICATIONS-LEGAL NOTICE	–	–	$100	$750	$750
524200 - RENTS/LEASES STRUCTURES	$100	$100	$100	$100	$100
524400 - SPECIAL DEPARTMENT EXPENSE	$80,978	$67,949	$86,606	$100,000	$100,000
527500 - TRAVEL- OUT OF COUNTY	$352	$260	$373	$3,000	$3,000
SERVICES & SUPPLIES TOTAL	**$331,544**	**$333,644**	**$327,987**	**$419,819**	**$419,819**
TRANSFERS					
580000 - TRANSFER	$45,079	$105,252	$74,719	$150,306	$150,306
580717 - TRF-GRN WST INTR DPT CST	$58,413	$57,267	$72,407	$75,000	$75,000
TRANSFERS TOTAL	**$103,492**	**$162,519**	**$147,126**	**$225,306**	**$225,306**
EXPENSES TOTAL	**$435,036**	**$533,264**	**$475,492**	**$805,315**	**$805,315**
Surplus (Deficit)	$95,029	$180,093	$170,809	-$124,315	-$124,315

WALKER RANCH COMMUNITY SERVICE DISTRICT (CSD)

Fund: 0221 Walker Ranch CSD
Budget Unit: 26201 - Walker Ranch CSD
Function: 09 - District Function
Activity: 99 - District Activity

DESCRIPTION

Walker Ranch CSD is a dependent special district managed by Engineering Department staff. This district provided water and sewer service to customers in the district.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

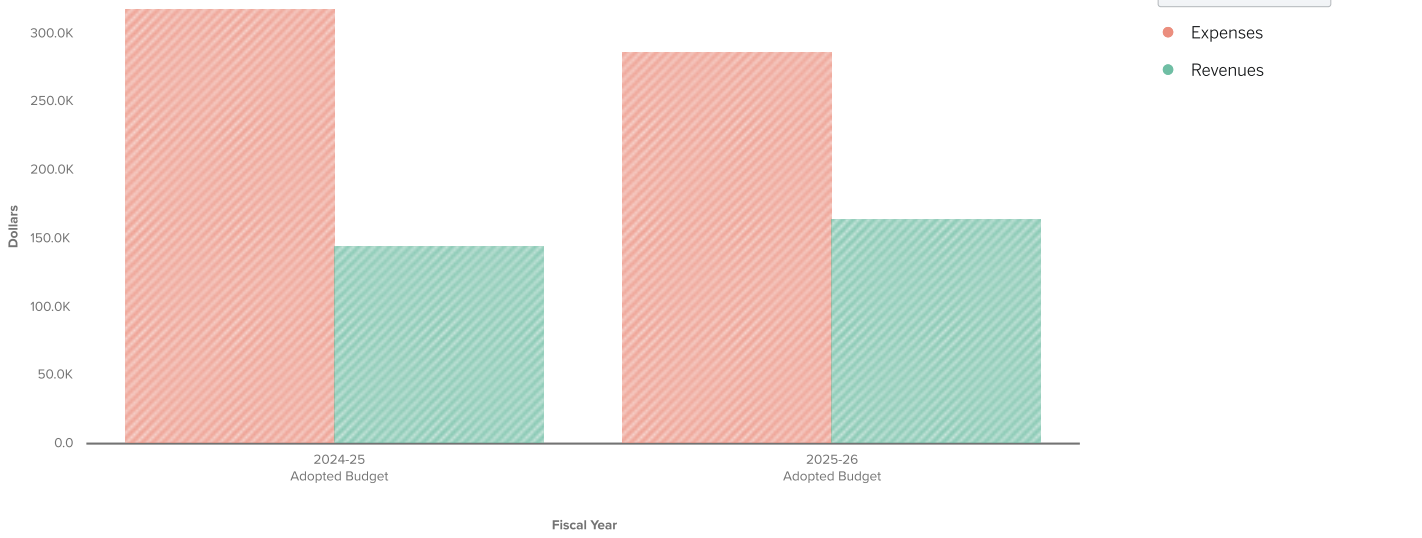
Back History Reset

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Types

Walker Ranch CSD Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45210 - CONNECTION FEES	$15,000	$24,000	$15,000	$15,000	$15,000
45250 - SERVICE CHARGES	$114,019	$109,786	$107,892	$110,000	$110,000
CHARGES FOR SERVICES TOTAL	**$129,019**	**$133,786**	**$122,892**	**$125,000**	**$125,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$33,715	$38,108	$32,518	$40,000	$40,000
43998 - UNREALZED GAINS/LOSSES	$11,355	$9,591	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$45,070**	**$47,699**	**$32,518**	**$40,000**	**$40,000**
REVENUES TOTAL	**$174,089**	**$181,485**	**$155,410**	**$165,000**	**$165,000**
Expenses					
SERVICES & SUPPLIES					
520500 - INSURANCE	$8,472	$9,865	$9,724	$10,000	$10,000
521600 - MEMBERSHIPS/ANNUAL DUES	$1,250	$1,281	$1,351	$1,750	$1,750
521800 - OFFICE EXPENSE	$12	–	–	$500	$500
525000 - OVERHEAD	$4,707	$4,513	–	$6,601	$6,601
520210 - POSTAGE/SHIP, MAIL COST	$2,365	$133	$143	$300	$300
521900 - PROFESSIONAL SVC	$126,495	$254,705	$130,600	$140,000	$140,000
524400 - SPECIAL DEPARTMENT EXPENSE	$10,127	$21,663	$22,252	$23,000	$23,000
527800 - UTILITIES	$66,127	$69,634	$93,122	$90,000	$90,000
522150 - WELL TESTING PROF SVC	$1,048	$2,408	$4,229	$4,500	$4,500
SERVICES & SUPPLIES TOTAL	**$220,603**	**$364,202**	**$261,422**	**$276,651**	**$276,651**
TRANSFERS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
580001 - TRANSFER	$4,128	$4,617	$3,309	$10,000	$10,000
TRANSFERS TOTAL	**$4,128**	**$4,617**	**$3,309**	**$10,000**	**$10,000**
EXPENSES TOTAL	**$224,731**	**$368,819**	**$264,731**	**$286,651**	**$286,651**
Surplus (Deficit)	-$50,642	-$187,334	-$109,321	-$121,651	-$121,651

RISK MANAGEMENT

DEPARTMENT NARRATIVE

Department Head: Risk Management
Title: Travis Goings

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



Risk Management & Safety coordinates coverage programs for general, professional, vehicle, and travel liability as well as real property, equipment, and special events for the county. The team aids all departments in the identification and examination of risks, selection of risk control and risk financing techniques, evaluation of the result, and improvement of the management of risk by county entities. Also, the team reviews insurance requirements for agreements, contracts, and use of facilities recommended for Plumas County. The team ensures compliance with local, state, and federal occupational health regulations. Provides training, equipment guidance, safety testing, inspections, and procedural support. The team is the liaison with OSHA and related regulators.

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.

HIGHLIGHTS FROM THE PAST YEAR

Risk Management-
We obtained a 96.32% score on our 2024 Trindel audit. This is due to the hard work from the Risk Management team organizing trainings and a strong safety culture throughout all county departments.
The team has worked diligently with Trindel along with our secondary and excess insurers to limit and mitigate claims against the county and limit our exposures.
The team provided multiple training opportunities to the county employees including driving and trailering classes, CPR, supervisor, leadership & team building classes.

OES-
The team has been able to close out multiple prior emergency events through FEMA and Cal OES.
The team is in the process of completing a Multi Jurisdictional Hazard Mitigation Plan.

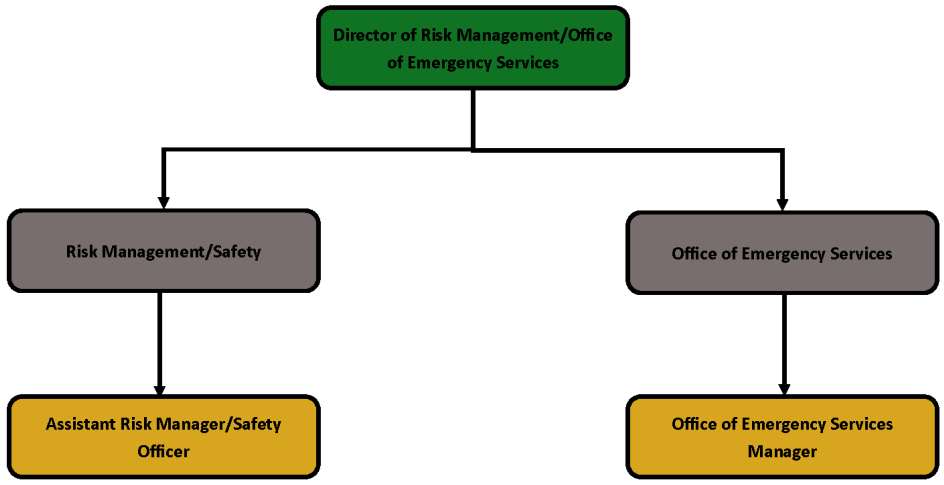
We have created a positive collaboration with the city of Portola and multiple other emergency organizations to work on future emergency's and disasters.

The team had two exercises simulating disasters, where we worked in coordination with multiple emergency responders and county stakeholders.

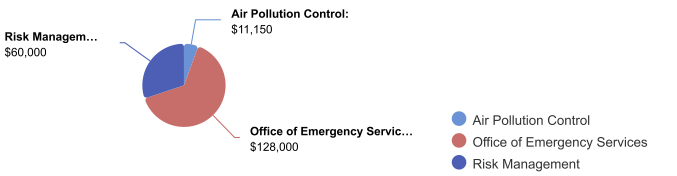
PERSONNEL SUMMARY

Program	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions				
Risk Management	2	2	2	2
Office of Emergency Services	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**3**	**3**	**3**	**3**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

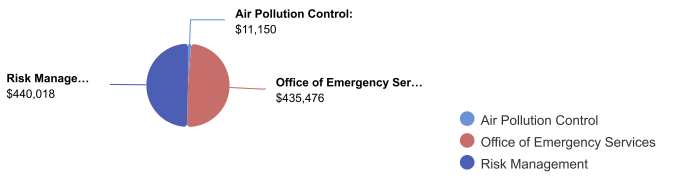


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$55,748	$567,003	$141,445	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$73,510	$0	$0	$0	$0
46059 - SAFETY INCENTIVE	–	–	–	$60,000	$60,000
OTHER REVENUE TOTAL	**$129,258**	**$567,003**	**$141,445**	**$60,000**	**$60,000**
STATE & FEDERAL AID					
44375 - STATE-CALOES HAZ MIT	–	–	$65,913	$0	$0
44380 - STATE- EMPG/OES	–	–	–	$128,000	$128,000
STATE & FEDERAL AID TOTAL	**–**	**–**	**$65,913**	**$128,000**	**$128,000**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$22,000	$11,000	$10,820	$11,150	$11,150
48000 - TRANSFER-IN	–	–	$432,534	$1,693	$1,693
48005 - TRANSFER-IN5	–	–	$21,095	$0	$0
TRANSFERS TOTAL	**$22,000**	**$11,000**	**$464,449**	**$12,843**	**$12,843**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-$67	-$70	-$75	$0	$0
43998 - UNREALZED GAINS/LOSSES	-$90	$10	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**-$157**	**-$60**	**-$75**	**$0**	**$0**
REVENUES TOTAL	**$151,101**	**$577,943**	**$671,732**	**$200,843**	**$200,843**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	–	–	–	$60,000	$60,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$60,000**	**$60,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$800	$1,720	$960	$0	$0
51110 - COMPENSATION INSURANCE	–	$259	$724	$1,458	$1,458
51100 - FICA/MEDICARE OASDI	$7,945	$17,710	$20,563	$22,452	$22,452
51090 - GROUP INSURANCE	$15,544	$43,375	$63,210	$69,928	$69,928
51150 - LIFE INSURANCE	$304	$533	$553	$705	$705

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51081 - OPEB LIABILITY	$2,378	$2,415	$6,963	$8,057	$8,057
51020 - OTHER WAGES	–	–	–	-$40,000	-$40,000
51060 - OVERTIME PAY	–	$21,183	$25,245	$42,000	$42,000
51000 - REGULAR WAGES	$108,585	$215,948	$250,921	$293,475	$293,475
51080 - RETIREMENT	$13,677	$66,067	$72,390	$74,476	$74,476
51070 - UNEMPLOYMENT INSURANCE	–	$23	$44	$91	$91
SALARIES & BENEFITS TOTAL	**$149,233**	**$369,233**	**$441,573**	**$472,642**	**$472,642**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	$4,500	–	$25,000	$25,000
520202 - CELL PHONE SERVICE	–	–	$777	$2,200	$2,200
520200 - COMMUNICATIONS	–	–	–	$2,600	$2,600
529851 - COMPUTER HARDWARE/SUPPL	-$2,650	$2,263	–	$3,000	$3,000
520900 - EQUIPMENT MAINTENANCE	–	$1,241	$612	$126,500	$126,500
521102 - FUEL - VEHICLE	$362	$931	$681	$3,000	$3,000
525119 - LIABILITY SELF-FUND INSURANCE	–	–	$597	$1,155	$1,155
521600 - MEMBERSHIPS/ANNUAL DUES	–	–	–	$2,500	$2,500
52170 - MISCELLANEOUS EXPENSE	$3,795,916	–	$6,754	$0	$0
520901 - OFFICE EQUIP MAINTENANCE	–	–	–	$1,000	$1,000
521800 - OFFICE EXPENSE	$1,877	$2,829	$1,622	$4,700	$4,700
521801 - Office Water	–	–	$224	$600	$600
525000 - OVERHEAD	-$10	-$30	–	$17,022	$17,022
520220 - PAPER/PAPER SUPPLIES	–	–	–	-$1	-$1
520201 - PHONE - LAND LINE (S)	$67	$1,854	$1,988	$3,300	$3,300
520210 - POSTAGE/SHIP, MAIL COST	–	–	–	$150	$150
521900 - PROFESSIONAL SVC	$40,738	$10,457	$10,820	$111,160	$111,160
523804 - RADIO EQUIP RENT/LEASE	–	$5,157	$12,409	$16,500	$16,500
520940 - SAFETY EQUIPMENT/EXPENSES	$188	$23	$148	$7,500	$7,500
524400 - SPECIAL DEPARTMENT EXPENSE	–	$3,677	$118,290	$10,000	$10,000
527000 - TRAINING	–	–	$200	$2,000	$2,000
527001 - TRAINING PUT ON BY CNTY	–	–	–	$1,000	$1,000
527400 - TRAVEL- IN COUNTY	$537	–	$86	$3,500	$3,500
527500 - TRAVEL- OUT OF COUNTY	$130	$232	$2,059	$7,500	$7,500
520108 - UNIFORMS	–	–	$239	$400	$400
520902 - VEHICLE MAINTENANCE	–	$2,013	$1	$2,500	$2,500
SERVICES & SUPPLIES TOTAL	**$3,837,155**	**$35,147**	**$157,507**	**$354,786**	**$354,786**
TRANSFERS					
580000 - TRANSFER	–	–	$6,240	$0	$0
58000 - TRANSFER-OUT	$406,322	–	$840,869	$1,693	$1,693
TRANSFERS TOTAL	**$406,322**	**–**	**$847,109**	**$1,693**	**$1,693**
EXPENSES TOTAL	**$4,392,710**	**$404,379**	**$1,446,189**	**$889,121**	**$889,121**
Surplus (Deficit)	-$4,241,608	$173,564	-$774,457	-$688,278	-$688,278

AIR POLLUTION CONTROL

Fund: 0201 Air Pollution Control
Budget Unit: 26010 - Air Pollution Control
Function: 09 - District Function
Activity: 99 - District Activity

DESCRIPTION

In 1986 through an Agreement with Sierra and Nevada Counties, Plumas County agreed to provide funding for a tri-county air quality management district. California law requires all counties to participate in an air pollution control program. The mission statement for this District is to protect the public health with respect to air quality. Their customers are the citizens and businesses of their District. Their goals are to reduce air pollution, fulfill all mandates and promote cleaner and healthier communities throughout their District.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

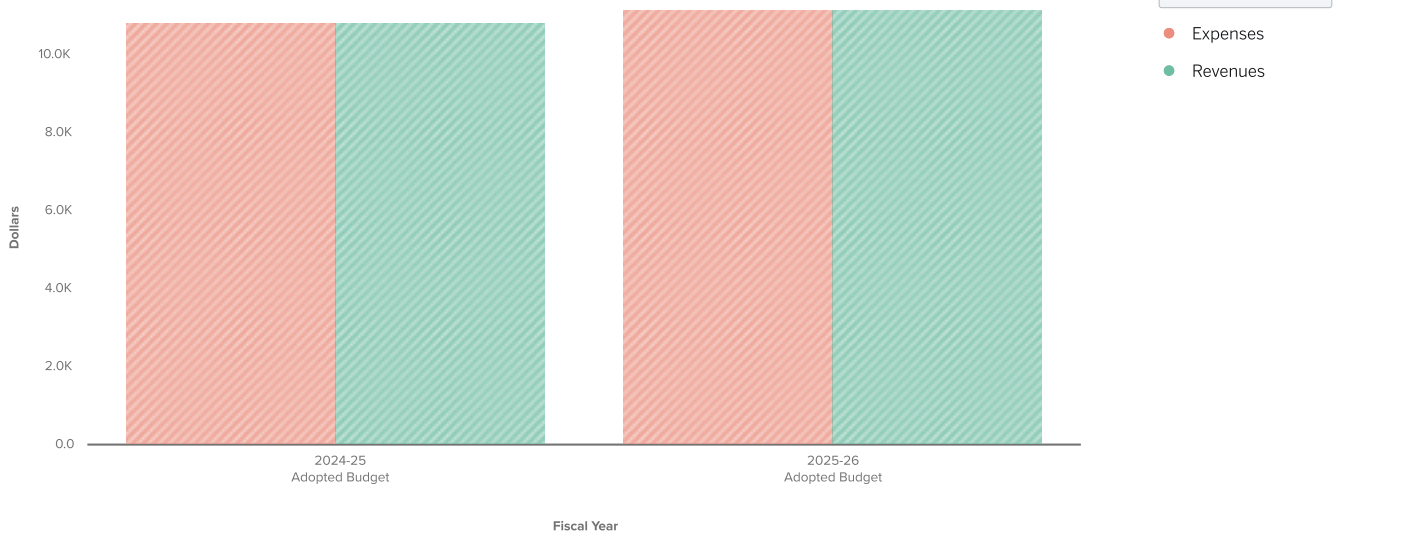
Back History Reset

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Types

Air Pollution Control Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$22,000	$11,000	$10,820	$11,150	$11,150
TRANSFERS TOTAL	**$22,000**	**$11,000**	**$10,820**	**$11,150**	**$11,150**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	-$67	-$70	-$75	$0	$0
43998 - UNREALZED GAINS/LOSSES	-$90	$10	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**-$157**	**-$60**	**-$75**	**$0**	**$0**
REVENUES TOTAL	**$21,843**	**$10,940**	**$10,745**	**$11,150**	**$11,150**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	-$10	-$30	–	-$10	-$10
521900 - PROFESSIONAL SVC	$10,457	$10,457	$10,820	$11,160	$11,160
SERVICES & SUPPLIES TOTAL	**$10,447**	**$10,427**	**$10,820**	**$11,150**	**$11,150**
EXPENSES TOTAL	**$10,447**	**$10,427**	**$10,820**	**$11,150**	**$11,150**
Surplus (Deficit)	$11,396	$513	-$75	$0	$0

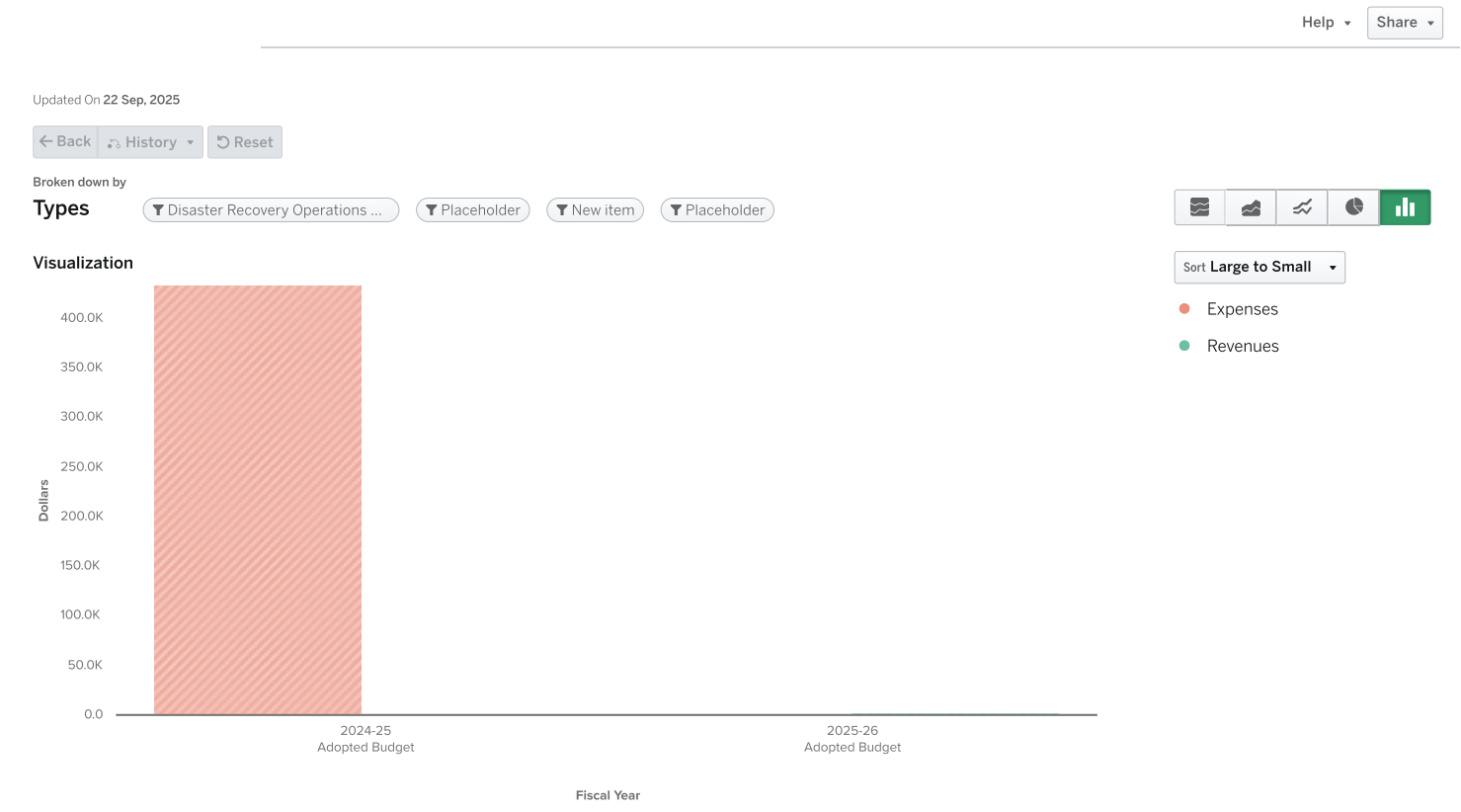
DISASTER RECOVERY OPERATIONS CENTER (DROC)

Fund: 0023 Disaster Recovery Operations Center (DROC)
Budget Unit: 20023 - Disaster Recovery Operations Center (DROC)
Function: 01 - General Government
Activity: 11 - Finance

DESCRIPTION

A County Disaster Recovery Operations Center (DROC) is a critical hub for managing and coordinating recovery efforts following a major disaster or emergency within a county. This center operates to ensure a swift, efficient, and organized recovery process, helping the community restore normalcy and rebuild after disasters such as hurricanes, earthquakes, floods, wildfires, and other significant incidents.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$1,693	$1,693
TRANSFERS TOTAL	**–**	**–**	**–**	**$1,693**	**$1,693**
REVENUES TOTAL	**–**	**–**	**–**	**$1,693**	**$1,693**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	–	$259	$332	$322	$322
51070 - UNEMPLOYMENT INSURANCE	–	$23	$20	$20	$20
SALARIES & BENEFITS TOTAL	**–**	**$282**	**$352**	**$342**	**$342**
SERVICES & SUPPLIES					
529851 - COMPUTER HARDWARE/SUPPL	-$4,673	–	–	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	–	–	$274	$255	$255
525000 - OVERHEAD	–	–	–	$187	$187
521900 - PROFESSIONAL SVC	$30,281	–	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$25,608**	**–**	**$274**	**$442**	**$442**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	$432,534	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$432,534**	**$0**	**$0**
EXPENSES TOTAL	**$25,608**	**$282**	**$433,160**	**$784**	**$784**
Surplus (Deficit)	-$25,608	-$282	-$433,160	$909	$909

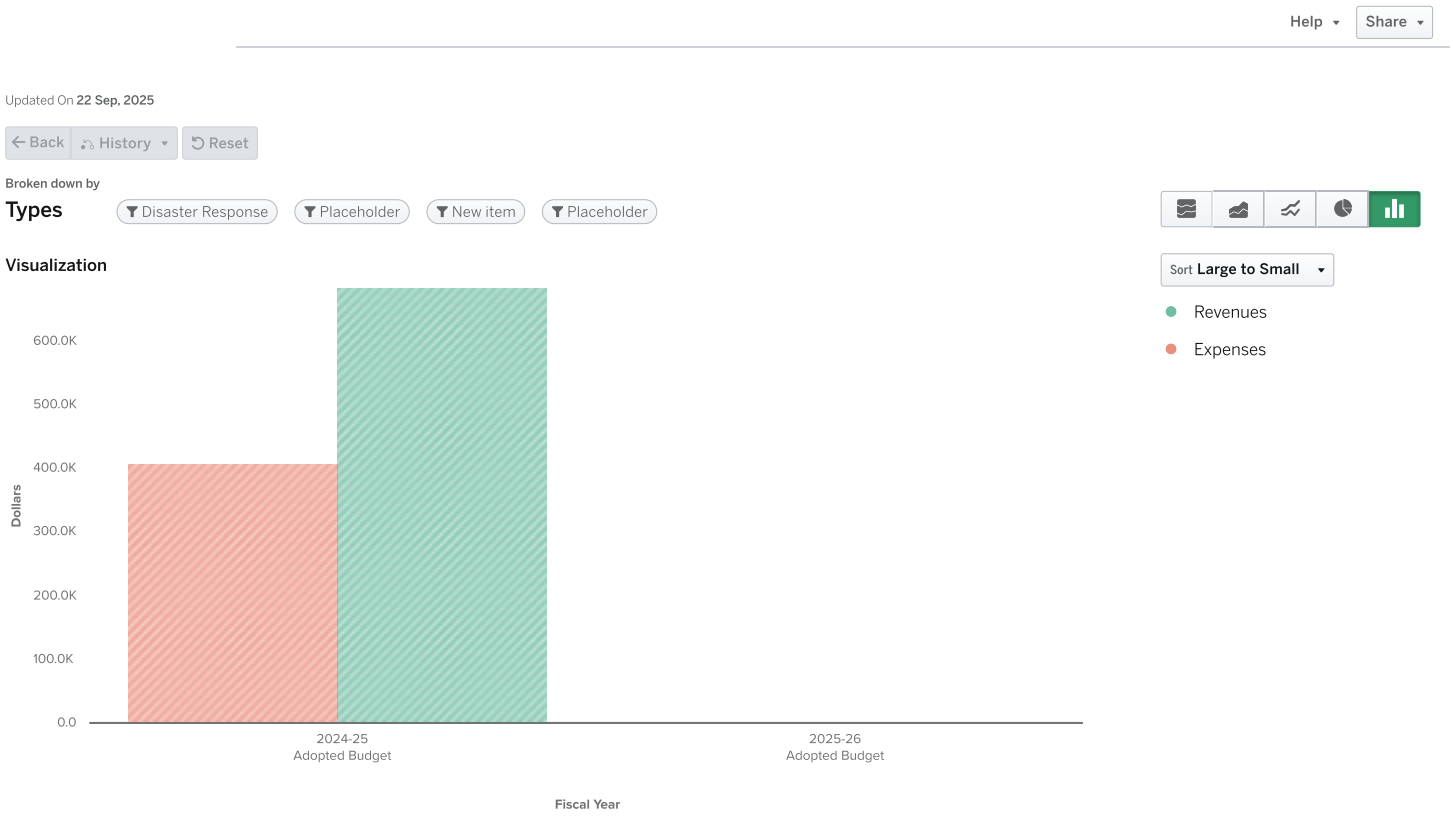
DISASTER RESPONSE

Fund: 0022 Disaster Response Fund
Budget Unit: 20022 - Disaster Response
Function: 01 - General Government
Activity: 11 - Finance

DESCRIPTION

This is a financial reserve established to support immediate and long-term recovery efforts following natural or man-made disasters. This is critical for providing swift aid, supporting emergency services, and facilitating the rebuilding of affected communities.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$55,748	$567,003	$141,445	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$73,510	$0	$0	$0	$0
OTHER REVENUE TOTAL	**$129,258**	**$567,003**	**$141,445**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	–	–	$432,534	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$432,534**	**$0**	**$0**
REVENUES TOTAL	**$129,258**	**$567,003**	**$573,979**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
52170 - MISCELLANEOUS EXPENSE	$3,795,916	–	$6,754	$0	$0
SERVICES & SUPPLIES TOTAL	**$3,795,916**	**–**	**$6,754**	**$0**	**$0**
TRANSFERS					
58000 - TRANSFER-OUT	$406,322	–	$408,335	$1,693	$1,693
TRANSFERS TOTAL	**$406,322**	**–**	**$408,335**	**$1,693**	**$1,693**
EXPENSES TOTAL	**$4,202,238**	**–**	**$415,089**	**$1,693**	**$1,693**
Surplus (Deficit)	-$4,072,980	$567,003	$158,889	-$1,693	-$1,693

OFFICE OF EMERGENCY SERVICES

Fund: 0001 General
Budget Unit: 20470 - Office of Emergency Services
Function: 01 - General Government
Activity: 21 - Other Protection

DESCRIPTION

The Office of Emergency Services is the emergency management agency for Plumas County. Plumas County OES is under the direction of the Plumas County Risk Management. The team coordinates disaster planning and response coordination during emergency events (wildfires, floods, etc.). The team works with Federal and State agency's to coordinate public assistance recovery from natural and human-caused disasters. This office maintains the county's Emergency Operations Plan. The team ensures training opportunities are available for coordinated efforts with other responding agency's throughout the county.

The OES department coordinates and operates the Emergency Operations Center during emergency events. They work with State, local and outside agency's to assist in sheltering operations during emergency events.

The vision of a safe and resilient Plumas County depends on effective leadership and meaningful partnerships. In these ways, the Office of Emergency Services strives to protect lives, minimize property damage, and assist individuals and communities more quickly recover from the effects of a disaster.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

Office of Emergency Services | Placeholder | New item | Placeholder

Visualization



POSITION ALLOCATION

Position	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions				
Plumas County Office of Emergency Services - OES Manager	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**1**	**1**	**1**	**1**

BUDGET DETAIL - SCHEDULE 9

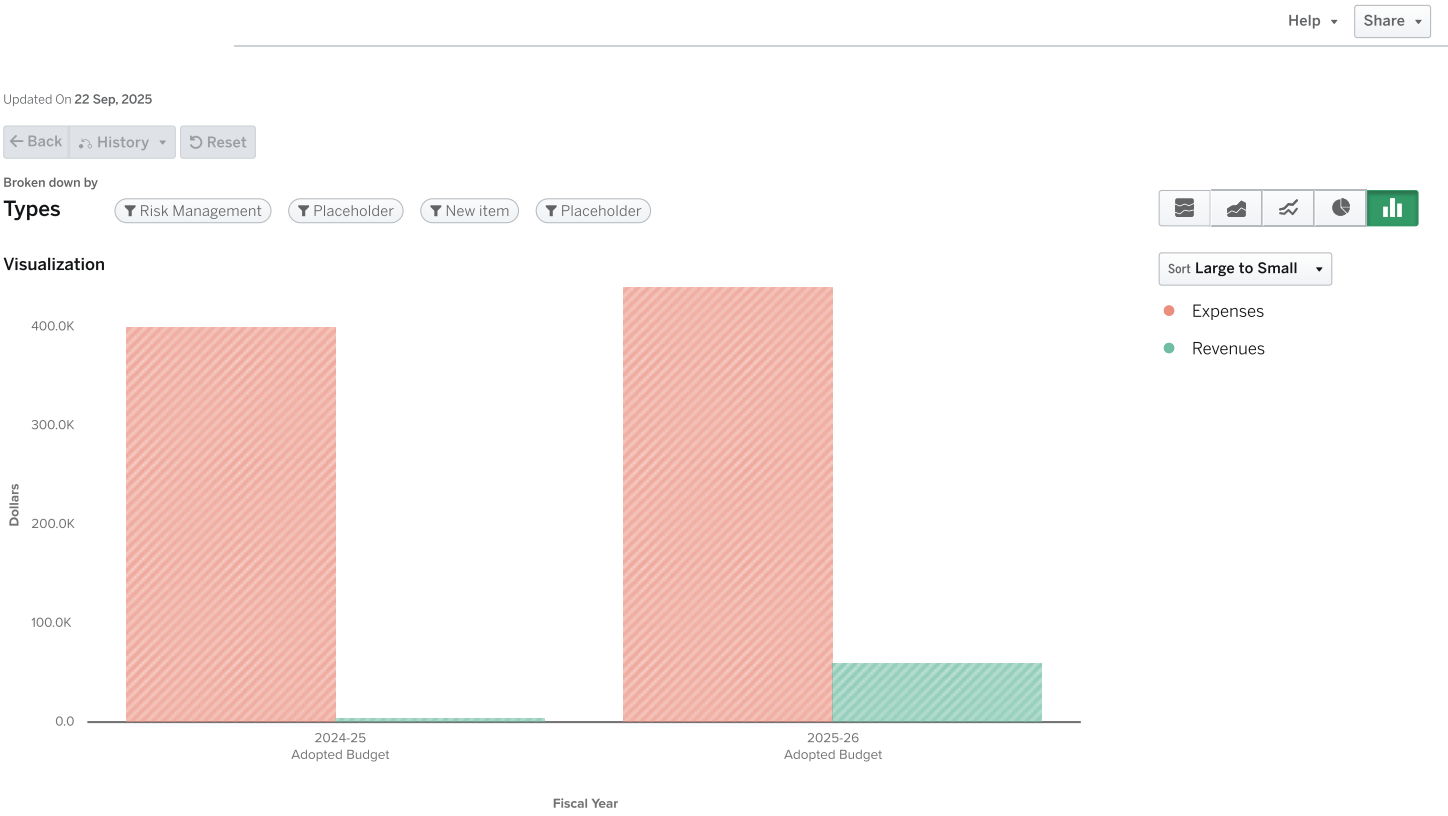
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44375 - STATE-CALOES HAZ MIT	–	–	$65,913	$0	$0
44380 - STATE- EMPG/OES	–	–	–	$128,000	$128,000
STATE & FEDERAL AID TOTAL	**–**	**–**	**$65,913**	**$128,000**	**$128,000**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$13,050	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$13,050**	**$0**	**$0**
REVENUES TOTAL	**–**	**–**	**$78,962**	**$128,000**	**$128,000**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	–	$760	$480	$0	$0
51110 - COMPENSATION INSURANCE	–	–	$12	$219	$219

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51100 - FICA/MEDICARE OASDI	$247	$6,167	$7,086	$6,084	$6,084
51090 - GROUP INSURANCE	–	$15,413	$29,693	$31,025	$31,025
51150 - LIFE INSURANCE	$11	$128	$134	$169	$169
51081 - OPEB LIABILITY	–	–	$2,321	$2,686	$2,686
51020 - OTHER WAGES	–	–	–	-$40,000	-$40,000
51060 - OVERTIME PAY	–	$20,473	$25,073	$40,000	$40,000
51000 - REGULAR WAGES	$3,235	$59,346	$67,108	$79,517	$79,517
51080 - RETIREMENT	$425	$21,364	$19,413	$18,054	$18,054
51070 - UNEMPLOYMENT INSURANCE	–	–	$1	$14	$14
SALARIES & BENEFITS TOTAL	**$3,918**	**$123,652**	**$151,320**	**$137,768**	**$137,768**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	$4,500	–	$25,000	$25,000
520202 - CELL PHONE SERVICE	–	–	$347	$800	$800
520200 - COMMUNICATIONS	–	–	–	$2,600	$2,600
520900 - EQUIPMENT MAINTENANCE	–	–	–	$125,000	$125,000
521102 - FUEL - VEHICLE	–	–	$123	$1,000	$1,000
525119 - LIABILITY SELF-FUND INSURANCE	–	–	$10	$174	$174
521800 - OFFICE EXPENSE	–	–	$203	$1,000	$1,000
525000 - OVERHEAD	–	–	–	$11,235	$11,235
520220 - PAPER/PAPER SUPPLIES	–	–	–	-$1	-$1
520201 - PHONE - LAND LINE (S)	–	$1,854	$1,988	$2,700	$2,700
521900 - PROFESSIONAL SVC	–	–	–	$100,000	$100,000
523804 - RADIO EQUIP RENT/LEASE	–	$5,157	$12,409	$16,500	$16,500
520940 - SAFETY EQUIPMENT/EXPENSES	–	–	–	$5,000	$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	$116,846	$0	$0
527400 - TRAVEL- IN COUNTY	–	–	$86	$1,500	$1,500
527500 - TRAVEL- OUT OF COUNTY	–	–	$2,059	$5,000	$5,000
520108 - UNIFORMS	–	–	$200	$200	$200
SERVICES & SUPPLIES TOTAL	**–**	**$11,512**	**$134,270**	**$297,708**	**$297,708**
TRANSFERS					
580000 - TRANSFER	–	–	$6,240	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$6,240**	**$0**	**$0**
EXPENSES TOTAL	**$3,918**	**$135,164**	**$291,830**	**$435,476**	**$435,476**
Surplus (Deficit)	-$3,918	-$135,164	-$212,868	-$307,476	-$307,476

RISK MANAGEMENT

Fund: 0001 General
Budget Unit: 20032 - Risk Management
Function: 01 - General Government
Activity: 10 - Legislative & Admin

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions				
Director of Risk Management & Safety	1	1	1	1
Office of Emergency Services Manager	1	0	0	0
Assistant Risk Manager/Occupational Safety & Health Specialist	0	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**2**	**2**	**2**	**2**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46059 - SAFETY INCENTIVE	–	–	–	$60,000	$60,000
OTHER REVENUE TOTAL	**$0**	**–**	**–**	**$60,000**	**$60,000**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$8,046	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$8,046**	**$0**	**$0**
REVENUES TOTAL	**$0**	**–**	**$8,046**	**$60,000**	**$60,000**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	–	–	–	$60,000	$60,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$60,000**	**$60,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$800	$960	$480	$0	$0
51110 - COMPENSATION INSURANCE	–	–	$380	$917	$917
51100 - FICA/MEDICARE OASDI	$7,697	$11,543	$13,477	$16,368	$16,368
51090 - GROUP INSURANCE	$15,544	$27,962	$33,517	$38,903	$38,903
51150 - LIFE INSURANCE	$293	$405	$419	$536	$536
51081 - OPEB LIABILITY	$2,378	$2,415	$4,642	$5,371	$5,371
51060 - OVERTIME PAY	–	$710	$172	$2,000	$2,000
51000 - REGULAR WAGES	$105,350	$156,603	$183,813	$213,958	$213,958
51080 - RETIREMENT	$13,252	$44,702	$52,977	$56,422	$56,422
51070 - UNEMPLOYMENT INSURANCE	–	–	$23	$57	$57
SALARIES & BENEFITS TOTAL	**$145,314**	**$245,299**	**$289,900**	**$334,532**	**$334,532**
SERVICES & SUPPLIES					
520202 - CELL PHONE SERVICE	–	–	$430	$1,400	$1,400
529851 - COMPUTER HARDWARE/SUPPL	$2,023	$2,263	–	$3,000	$3,000
520900 - EQUIPMENT MAINTENANCE	–	$1,241	$612	$1,500	$1,500
521102 - FUEL - VEHICLE	$362	$931	$558	$2,000	$2,000
525119 - LIABILITY SELF-FUND INSURANCE	–	–	$313	$726	$726
521600 - MEMBERSHIPS/ANNUAL DUES	–	–	–	$2,500	$2,500
520901 - OFFICE EQUIP MAINTENANCE	–	–	–	$1,000	$1,000
521800 - OFFICE EXPENSE	$1,877	$2,829	$1,419	$3,700	$3,700
521801 - Office Water	–	–	$224	$600	$600
525000 - OVERHEAD	–	–	–	$5,610	$5,610
520201 - PHONE - LAND LINE (S)	$67	–	–	$600	$600
520210 - POSTAGE/SHIP, MAIL COST	–	–	–	$150	$150
520940 - SAFETY EQUIPMENT/EXPENSES	$188	$23	$148	$2,500	$2,500
524400 - SPECIAL DEPARTMENT EXPENSE	–	$3,677	$1,445	$10,000	$10,000
527000 - TRAINING	–	–	$200	$2,000	$2,000
527001 - TRAINING PUT ON BY CNTY	–	–	–	$1,000	$1,000
527400 - TRAVEL- IN COUNTY	$537	–	–	$2,000	$2,000
527500 - TRAVEL- OUT OF COUNTY	$130	$232	–	$2,500	$2,500
520108 - UNIFORMS	–	–	$39	$200	$200
520902 - VEHICLE MAINTENANCE	–	$2,013	$1	$2,500	$2,500
SERVICES & SUPPLIES TOTAL	**$5,184**	**$13,208**	**$5,389**	**$45,486**	**$45,486**
EXPENSES TOTAL	**$150,499**	**$258,506**	**$295,289**	**$440,018**	**$440,018**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	-$150,499	-$258,506	-$287,244	-$380,018	-$380,018

SHERIFF

DEPARTMENT NARRATIVE

Department Head: Chad Hermann
Title: Sheriff-Coroner

MISSION STATEMENT:
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.

SUMMARY:
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.

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. Deputies respond to approximately 3,919 calls for service per year.
- Dispatch/Warrants: In 2024, the Sheriff's Dispatch Center received approximately 10641 calls of which approximately 7, 382 were 9-1-1 emergency calls. The Dispatch Center processed approximately 393 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 2024, 136 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 completed the move-in to the new 60-bed Plumas County Correctional Facility. The transition to the new direct supervision has been a needed transition from the old lineal style jail. Correctional Staff have been continually adapting to the new facility to make the operation and safety of the facility their top priority. In 2024, the average daily population in the

jail was 26 inmates in 2024, a slight decrease from 34 in 2023. Annual bookings decreased from approximately 689 in 2023 to 538 in 2024. 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, Cal-Aim 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. Approximately 643 civil service orders were processed in 2024.

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 10,641 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 56 sex offenders and two Arson offenders 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 470 residential alarm permits, 75+ ABC Permits, and citizen concealed weapons (CCW) applications.

In 2024, the unit processed approximately 131 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 2024, the Records Unit processed about 665 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.

HIGHLIGHTS FROM THE PAST YEAR

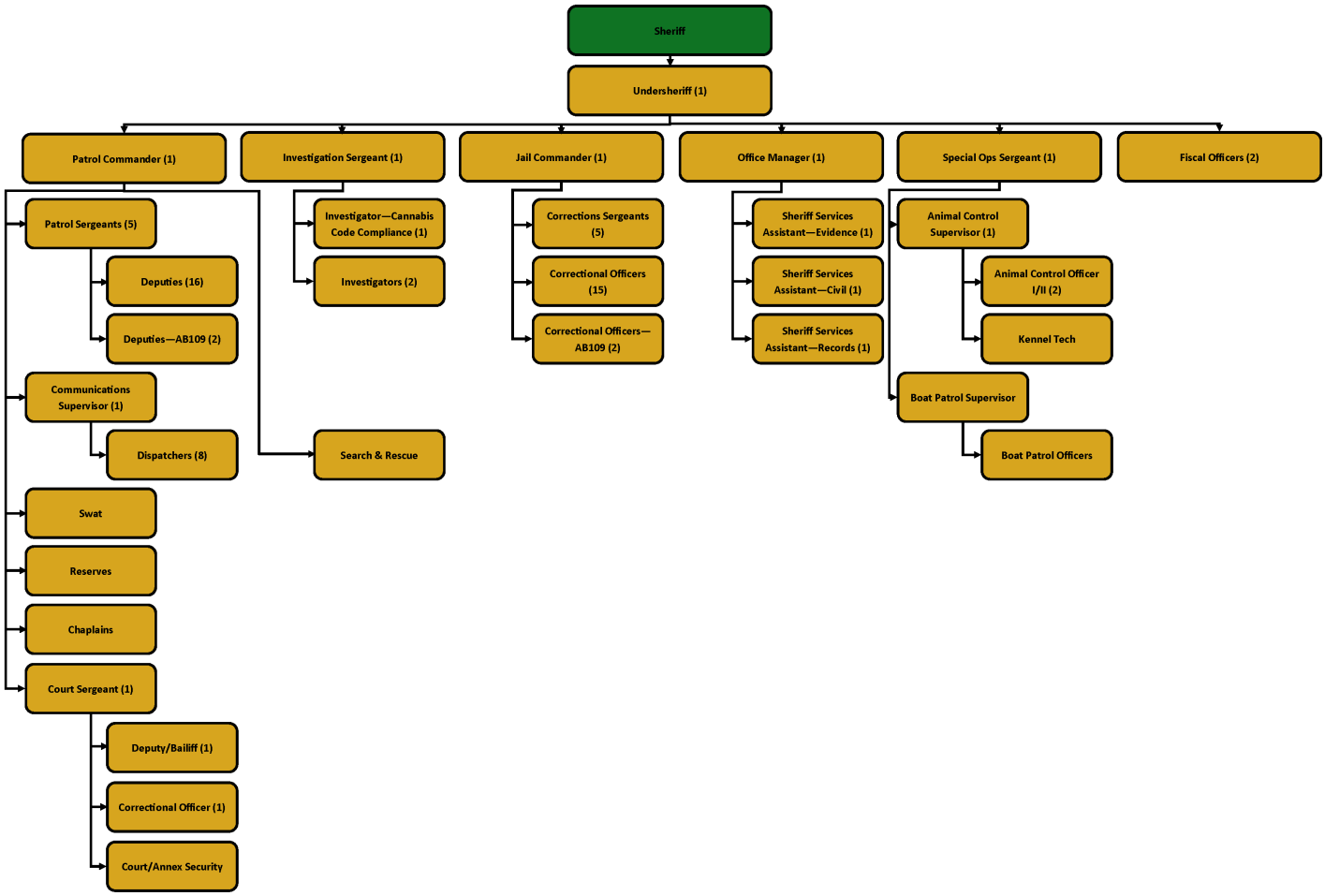
In Fiscal Year 2024/25 the Plumas County Sheriff's Office had several highlights through hard work and dedication from the members of our department,

- We were able to get hiring bonuses for Correctional Officers, Dispatch and Patrol Deputies. The bonus helped with recruitment and retention, thus cutting down on mandatory overtime to cover shifts. The reduced work provided staff with the opportunity to have time off and decompress rather than working 6 days per week.
- We completed the new jail project and moved into the facility in October. This was a heavy lift for staff, but the transition to the new facility went flawlessly. More importantly, the cost of the jail was nearly completed within the allotted budget.
- We were able to get our new Computer Dispatching, Report Management and Jail Management system operational and in use despite our in-house I.T. retiring as we started the project.
- Our partnerships with the County Department Heads have improved tremendously. We are working together to save money where possible while providing the best possible service to the county.
- We received grant funding for Boats and Waterways, an officer wellness program, funds for spay and neutering, a traffic collision software program, and the last phase of our body worn cameras.
- We have been working with Sierra Electronics to bolster the infrastructure of our communications systems to enhance public safety.
- We developed our plan and process to install laptops in patrol vehicles which will provide patrol staff with the ability to work remotely on reports within the county. This plan should be fully implemented in the upcoming fiscal year. We utilized Homeland Security grant funds to complete this project with no impact on the general fund.
- Due to the retirement of our in-house I.T., we have developed a great partnership with County I.T. and are working closely with them on much needed security measures and software upgrades.
- The basic work equipment upgrades within the Sheriff's Office have provided staff with a safer and healthier work environment.
- Successfully completed mandatory POST and BSCC training for the majority of staff.

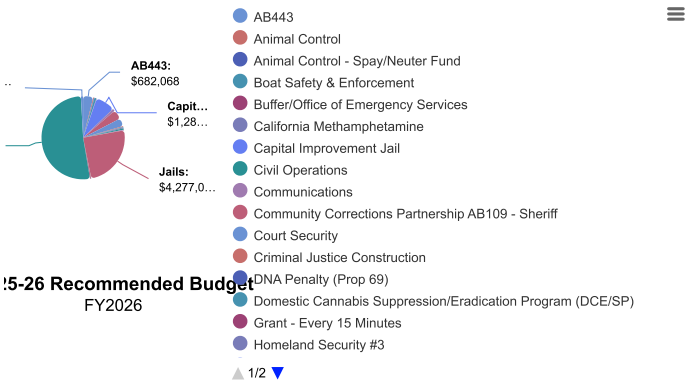
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Community Corrections Partnership AB109 - Sheriff	4	4	4	4	4
Animal Control	2	2	3	3	3
Jails	20	20	20	20	20
Court Security	3	3	3	3	3
Sheriff	45	43	45	45	45
FULL-TIME EQUIVALENT POSITIONS	**74**	**72**	**75**	**75**	**75**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

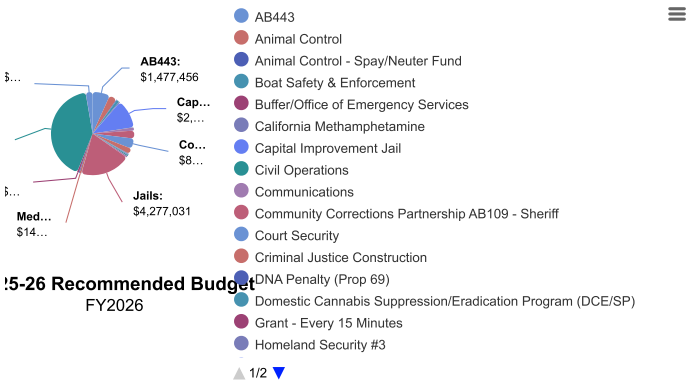


!5-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



!5-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
45014 - ANIMAL ADOPTIONS	$600	$930	$750	$700	$700
45012 - ANIMAL BOARD	$8,016	$3,473	$4,301	$3,200	$3,200
45024 - ANIMAL CNTRL FEES & FINES	$949	$413	$489	$500	$500
45015 - ANIMAL DISPOSAL	$1,550	$1,212	$1,200	$1,000	$1,000
45013 - ANIMAL REDEMPTIONS	$2,615	$1,424	$1,900	$2,000	$2,000
45351 - BOOKING FEE	$15,131	$22,571	$11,288	$0	$0
45084 - CIVIL FEES	$528	$930	$1,822	$1,800	$1,800
45080 - CIVIL PROCESS SERVICES	$10,532	$9,835	$10,809	$11,000	$11,000
45426 - COPIES-REPORTS OR PLANS	$1,991	$2,541	$1,727	$2,500	$2,500
45180 - EDUC. SVCS. / POST	$4,711	–	$36,662	$26,000	$26,000
45223 - ELECTRONIC MONITORING FEE	$7,762	$15,525	$7,762	$0	$0
45186 - FAIL TO APPR PC 853.7A	$115	$12	$143	$110	$110
45121 - FINGERPRINTING FEES	$10,400	$9,535	$7,660	$9,500	$9,500
45120 - LAW ENFORCMT-CITY-COUNTY	$130,000	$130,000	$130,000	$150,000	$150,000
45040 - LEASE PAYMENT	–	$11,215	$70,255	$65,113	$65,113
45200 - OTHR SVC OR SVC TO CRTS	$2,600	$2,715	$2,579	$3,000	$3,000
45082 - S.O. CIVIL OPERATIONS	$8,203	$7,465	$8,129	$8,000	$8,000
45421 - TESTING FEES - PROB & SO	$2,974	$2,770	$1,981	$2,500	$2,500
CHARGES FOR SERVICES TOTAL	**$208,678**	**$222,567**	**$299,457**	**$286,923**	**$286,923**
FINES & PENALTIES					
42014 - ASSETS FORFEITURE	–	–	$6,704	$0	$0
42037 - DNA PENALTY (PROP 69)	$4,377	–	–	$4,000	$4,000
42040 - OTHER COURT FINES	$43,925	$46,706	$43,046	$44,000	$44,000
42041 - OTHER FINES	$8	–	–	$0	$0
FINES & PENALTIES TOTAL	**$48,310**	**$46,706**	**$49,750**	**$48,000**	**$48,000**
LICENSES & PERMITS					
41000 - ANIMAL LICENSES	$9,120	$11,347	$10,759	$10,500	$10,500
41040 - OTHER LICENSES & PERMITS	$18,577	$16,793	$15,560	$19,000	$19,000
LICENSES & PERMITS TOTAL	**$27,697**	**$28,140**	**$26,319**	**$29,500**	**$29,500**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$36,807	$43,575	$39,684	$71,000	$71,000
46018 - COMMISSARY	$38,608	$41,185	$42,193	$40,000	$40,000
46070P - CONTRI OTHR AGENCY PRIOR	$1,532	–	–	$0	$0
46239 - DONATIONS	$478	$7,496	$8,715	$25,600	$25,600
46259 - FORFEITED DEPOSIT	$1,450	$1,250	$1,075	$150	$150
46056 - MEDCOM - RADIO	–	$42,000	$18,000	$18,000	$18,000
46024 - OTHER - SERVICE PROVIDED	$64,233	$69,082	$89,814	$96,000	$96,000
46253 - REIMB - CO DISASTR RESPONS	$1,797	–	$103,658	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$10,581	$539,058	$66,452	$101,573	$101,573
46082 - SALE OF SURPLUS PROP	$8,441	$3,129	$145,927	$4,000	$4,000
46170 - SHERF / RESERV CONTRACT	–	$648	$814	$0	$0
OTHER REVENUE TOTAL	**$163,928**	**$747,423**	**$516,332**	**$356,323**	**$356,323**
STATE & FEDERAL AID					
44500 - FEDL-LAW ENFORCEMENT	$36,055	$42,867	$42,085	$65,000	$65,000
44520 - FEDL-OTHER & FAA	$12,788	$897	$4,966	$5,869	$5,869
44109 - STATE-AID OHV (LIC FEES)	$48,439	$27,382	$27,040	$23,000	$23,000
44358 - STATE - ASSET SEIZURE	–	–	$2,011	$0	$0
44260 - STATE-BOAT PATROL	$267,417	$123,193	$127,523	$93,764	$93,764
44380 - STATE- EMPG/OES	$258,176	$0	–	$0	$0
44132 - STATE HOMELAND DEFENSE	$3,060	$7,300	$80,247	$159,632	$159,632
44110 - STATE-OHV GRANT SHERIFF	$34,892	$20,268	$0	$32,857	$32,857
44110P - STATE-OHV GRANT SHERIFF	–	$25,071	–	$0	$0
44290P - STATE OTHER	$440	$0	–	$0	$0
44290 - STATE-OTHER	$7,478,495	$11,747,862	$281,411	$1,282,834	$1,282,834

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
44281 - STATE-STC JAIL TRAINING	$10,428	$10,479	$9,648	$14,470	$14,470
44393 - ST- SLESF & JUVNL JST	$173,909	$196,135	$205,069	$158,500	$158,500
STATE & FEDERAL AID TOTAL	**$8,324,099**	**$12,201,452**	**$780,001**	**$1,835,926**	**$1,835,926**
TAX REVENUE					
40020 - CURRENT UNSECURED TAXES	$39,927	$39,436	$38,964	$38,964	$38,964
40061 - SALES TAX 1/2% PUB SAFETY	$1,724,651	$1,375,931	$1,781,646	$1,825,641	$1,825,641
TAX REVENUE TOTAL	**$1,764,577**	**$1,415,368**	**$1,820,610**	**$1,864,605**	**$1,864,605**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$7,230,927	$8,437,259	$9,591,914	$10,501,380	$10,501,380
480001 - TRANSFER FR OTHER AGENCY	–	–	$1,994	–	–
48000 - TRANSFER-IN	$52,998	$257,068	$72,704	$644,505	$644,505
48001 - TRANSFER-IN1	$23,647	$1,795	$5,056	$21,686	$21,686
48002 - TRANSFER-IN2	–	$5,462	–	$128,998	$128,998
48003 - TRANSFER-IN3	$615	$359	$406	$6,158	$6,158
48004 - TRANSFER-IN4	$139,829	–	–	$113	$113
48021 - TRF IN - ARPA FUNDS	$235,950	$120,297	$351,274	$0	$0
48079 - TRN-CCPIF AB109	$534,685	$568,117	$632,307	$632,715	$632,715
48716 - TRN-SO CAL EMA	$29,486	$29,486	$29,486	$29,486	$29,486
48715 - TRN-SO SLESA	$500,000	$500,000	$500,000	$500,000	$500,000
48700 - TRN-ST SO TRIAL CRT SEC	$498,644	$489,970	$451,115	$441,000	$441,000
48005 - TRANSFER-IN5	–	–	$252,137	$144	$144
TRANSFERS TOTAL	**$9,246,780**	**$10,409,813**	**$11,888,393**	**$12,906,185**	**$12,906,185**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$107,085	$99,064	$140,634	$8,850	$8,850
43998 - UNREALZED GAINS/LOSSES	$16,761	$15,782	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$123,846**	**$114,846**	**$140,634**	**$8,850**	**$8,850**
REVENUES TOTAL	**$19,907,916**	**$25,186,315**	**$15,521,497**	**$17,336,312**	**$17,336,312**
Expenses					
FIXED ASSETS					
543900 - CAMERAS/CAMERA EQUIPMENT	–	–	–	$112,000	$112,000
542200 - COMMUNICATION EQUIPMENT	$39,915	$41,841	–	$54,010	$54,010
549500 - COMPUTER HARDWARE	–	$21,611	$6,540	$0	$0
542600 - EQUIPMENT	$75,637	–	$19,052	$70,500	$70,500
54500 - FENCING	–	–	–	$100,000	$100,000
544130 - GENERATOR	$197,556	–	–	$45,000	$45,000
541245 - INDUSTRIAL WASHER	–	$30,792	–	$0	$0
549921 - LIVE SCAN - FINGER PRNT	–	–	$7,020	$0	$0
545700 - PATROL EQUIPMENT	$17,266	$214,896	$25,473	$24,154	$24,154
542203 - REPEATER EQUIP/INSTALL	–	–	–	$45,000	$45,000
540412 - SOFTWARE	–	$120,297	–	$0	$0
541500 - VEHICLE	$652,100	$232,291	$223,880	$400,000	$400,000
FIXED ASSETS TOTAL	**$982,474**	**$661,728**	**$281,964**	**$850,664**	**$850,664**
OTHER CHARGES					
530100 - SUPPORT - CARE OF PERSONS	$4,644	$2,371	$3,357	$10,000	$10,000
OTHER CHARGES TOTAL	**$4,644**	**$2,371**	**$3,357**	**$10,000**	**$10,000**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$25,730	$30,120	$27,860	$37,440	$37,440
51125 - CLOTHING ALLOWANCE	$42,050	$48,675	$55,975	$69,925	$69,925
51110 - COMPENSATION INSURANCE	$449,271	$392,478	$607,752	$590,205	$590,205
51100 - FICA/MEDICARE OASDI	$197,449	$222,702	$251,630	$305,049	$305,049
51090 - GROUP INSURANCE	$828,914	$776,216	$1,059,237	$1,418,181	$1,418,181
51040 - HOLIDAY PAY	$22,304	$27,886	$35,233	$46,000	$46,000
51150 - LIFE INSURANCE	$334	$334	$334	$1,472	$1,472
51081 - OPEB LIABILITY	$173,605	$176,289	$174,064	$201,414	$201,414

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51020 - OTHER WAGES	$320,803	$401,244	$449,978	$554,500	$554,500
51060 - OVERTIME PAY	$565,639	$582,847	$776,561	$831,000	$831,000
51000 - REGULAR WAGES	$3,914,495	$4,360,946	$4,603,916	$5,526,439	$5,526,439
51080 - RETIREMENT	$1,390,767	$1,881,538	$3,155,639	$2,380,299	$2,380,299
51070 - UNEMPLOYMENT INSURANCE	$20,238	$15,489	$15,601	$17,944	$17,944
SALARIES & BENEFITS TOTAL	**$7,951,599**	**$8,916,764**	**$11,213,781**	**$11,979,868**	**$11,979,868**
SERVICES & SUPPLIES					
524900 - AMMUNITION/TACTICAL SUPP	$50,336	$68,519	$51,068	$163,203	$163,203
524033 - ANIMAL FOOD/LITTER	$1,940	$2,452	$1,071	$2,800	$2,800
524405 - ANIMAL -SPECIAL DEPT EXP	$61,127	$118,364	$149,175	$8,808	$18,808
520411 - ANN SOFTWARE FEE/MAINT	$63,872	$105,432	$521,849	$420,498	$420,498
521100 - BADGES	$329	$2,000	$874	$6,500	$6,500
521103 - BATTERIES	$986	$75	$744	$4,500	$4,500
524430 - CABLE RADIO/TV	$1,014	$1,964	$1,279	$2,000	$2,000
521260 - CAMERA/CAMERA ACCESSORY	$18,865	–	–	$16,100	$16,100
520202 - CELL PHONE SERVICE	$3,155	$2,346	$2,674	$10,050	$10,050
520402 - CLEANING SUPPLIES	$343	$465	$1,216	$1,400	$1,400
520700 - CLOTHING & SUPPL INMATE	$4,730	$5,901	$10,572	$8,200	$8,200
524409 - COMMISSARY EXPENSES	$16,137	$25,353	$20,882	$40,000	$40,000
521250 - COMMUNICATION EQUIP	$57,453	$27,221	$24,965	$132,573	$132,573
520912 - COMMUNICATION EQUIP MAINT	$11,410	$20,183	$30,834	$71,803	$71,803
520200 - COMMUNICATIONS	$2,904	$2,746	$2,752	$2,772	$2,772
529500 - COMPUTER	$3,160	$10,058	$96,986	$15,000	$15,000
529851 - COMPUTER HARDWARE/SUPPL	$6,014	$5,117	$29,738	$85,522	$85,522
520250 - COPY MACHINE LEASE	$13,092	$9,800	$8,678	$12,500	$12,500
524438 - CORONER EXPENSES	$66,608	$44,479	$52,527	$70,000	$70,000
520419 - COVID PPE & CLEANING COST	$816	–	–	$0	$0
520404 - CUSTODIAL SERVICE	$1,600	–	–	$0	$0
524804 - DRUG TESTING SUPPLIES	–	–	–	$2,000	$2,000
527802 - ELECTRIC CHARGES	$126,754	$163,394	$252,770	$220,000	$220,000
520907 - EQUIP. MAINT.CONTRACT	$30,143	$30,143	$26,693	$80,000	$80,000
520900 - EQUIPMENT MAINTENANCE	$33,392	$17,169	$27,857	$80,577	$80,577
520303 - FOOD - INMATE	$128,244	$110,228	$85,005	$115,000	$115,000
521102 - FUEL - VEHICLE	$173,557	$137,526	$135,014	$202,000	$202,000
527804 - HEATING FUEL/OIL	$32,504	$25,940	$1,956	$10,000	$10,000
526300 - HELICOPTER/AIRCRAFT EXP	$27,550	$25,425	$26,717	$42,000	$42,000
520400 - HOUSEHOLD EXPENSE	$29,408	$35,739	$36,400	$37,000	$37,000
520500 - INSURANCE	$2,130	$2,860	$3,101	$3,026	$3,026
520203 - INTERNET SERVICE	$2,314	$2,470	$3,179	$3,500	$3,500
526100 - INVESTIGATIONS	$1,938	$3,127	$3,900	$4,000	$4,000
524550 - KITCHEN EQUIPMENT	$1,295	–	–	$4,000	$4,000
525119 - LIABILITY SELF-FUND INSURANCE	$479,099	$539,532	$627,168	$205,285	$205,285
521300 - MAINT.-BLDG. & GROUNDS	$10,574	$13,761	$8,502	$118,600	$118,600
521980 - MEDICAL SERVICE - PROF SV	$159,757	$243,309	$242,749	$254,424	$254,424
521500 - MEDICAL SUPPLIES	$193	$4,554	$5,727	$7,500	$7,500
521600 - MEMBERSHIPS/ANNUAL DUES	$5,191	$5,579	$6,724	$7,694	$7,694
521700 - MISC EXPENSES	$716	$1,044	$185	$11,442	$11,442
526600 - NARCOTIC INVESTIGATION	–	-$2,000	–	$3,000	$3,000
521800 - OFFICE EXPENSE	$8,295	$10,914	$14,856	$19,572	$19,572
521230 - OFFICE FURNITURE/EQUIP	–	$100,249	$52,466	$46,880	$46,880
525000 - OVERHEAD	$28,927	$30,356	–	$1,135,245	$1,135,245
520220 - PAPER/PAPER SUPPLIES	$1,847	$1,990	$2,187	$2,850	$2,850
521504 - PERSCRPTNS/PHARMACEUTICL	$84,156	$27,226	$19,944	$50,000	$50,000
520406 - PEST CONTROL	$552	$606	$646	$700	$700

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520201 - PHONE - LAND LINE (S)	$29,401	$28,953	$27,941	$29,306	$29,306
520290 - POSTAGE MACHINE RENT/LEAS	$715	$707	$684	$810	$810
520210 - POSTAGE/SHIP, MAIL COST	$101	$450	$2,387	$2,800	$2,800
521107 - PRE-EMPLOYMENT COSTS	$5,730	$5,881	$8,935	$9,000	$9,000
520233 - PRINTING SVC/CHRGS	$790	$1,174	$1,163	$5,600	$5,600
521900 - PROFESSIONAL SVC	$9,444,143	$12,329,277	$1,650,024	$1,171,664	$1,171,664
527803 - PROPANE/OTHR HEATING FUEL	$36,105	$31,386	$59,931	$70,250	$70,250
523804 - RADIO EQUIP RENT/LEASE	$34,281	$27,641	$31,144	$41,472	$41,472
523670 - REF MANUAL/LAW,CODE BOOKS	$1,152	$1,166	$4,895	$7,000	$7,000
520407 - REFUSE DISPOSAL	$15,465	$16,893	$18,579	$24,604	$24,604
524200 - RENTS/LEASES STRUCTURES	–	$33,251	$11,084	$0	$0
520940 - SAFETY EQUIPMENT/EXPENSES	$58,670	$14,671	$34,688	$140,325	$140,325
521903 - SECURITY SYSTEM SVC	$1,620	$1,555	$3,405	$4,680	$4,680
524050 - SPAY/NEUTER REBATE	$2,309	$4,890	$13,707	$46,677	$46,677
524400 - SPECIAL DEPARTMENT EXPENSE	$61,131	$41,816	$56,108	$88,259	$88,259
521505 - SPECIAL RX	$615	$366	$412	$5,867	$5,867
524207 - STORAGE SPACE RENT	$11,592	$10,392	$10,392	$15,000	$15,000
523711 - SUBSCRIPTIONS	–	–	$1,272	$1,500	$1,500
528220 - TELEVISION(S)	$757	$82	–	$5,000	$5,000
524870 - TEST -EMPLEE MED/IMMUN	$3,433	$3,250	$1,398	$3,500	$3,500
528400 - CONTINGENCIES	–	–	–	$582,500	$582,500
521240 - TOOLS & EQUIPMENT	$17,891	$6,960	$23,533	$163,600	$163,600
527400 - TRAVEL- IN COUNTY	$5,905	$4,334	$5,645	$8,000	$8,000
527500 - TRAVEL- OUT OF COUNTY	$93,866	$100,305	$120,434	$214,035	$214,035
520108 - UNIFORMS	–	–	–	$200	$200
527800 - UTILITIES	$38,291	$48,299	$47,960	$51,060	$51,060
520902 - VEHICLE MAINTENANCE	$75,585	$127,187	$117,648	$187,000	$187,000
521970 - VET SERVICE	$2,435	$9,903	$7,036	$7,500	$7,500
527807 - WATER/SEWER CHARGES	$51,632	$63,324	$75,684	$73,040	$73,040
SERVICES & SUPPLIES TOTAL	**$11,748,040**	**$14,897,731**	**$4,927,720**	**$6,700,773**	**$6,710,773**
TRANSFERS					
580003 - INTER FUND TRANSFER	–	$586	–	$0	$0
580004 - INTERFUND TRASNFER	$1,243	–	–	$0	$0
580000 - TRANSFER	$147,829	–	–	$369,336	$369,336
580001 - TRANSFER	–	–	–	$435	$435
580002 - TRANSFER	–	–	–	$709	$709
580005 - TRANSFER	–	$5,462	–	$0	$0
580008 - TRANSFER	–	$135	–	$0	$0
58000 - TRANSFER-OUT	–	–	–	$1,300,000	$1,300,000
58001 - TRANSFER-OUT1	–	–	–	$594,000	$594,000
580006 - TRF TO AOD	$4,215	$1,622	$8,676	$6,485	$6,485
TRANSFERS TOTAL	**$153,287**	**$7,805**	**$8,676**	**$2,270,965**	**$2,270,965**
EXPENSES TOTAL	**$20,840,043**	**$24,486,399**	**$16,435,498**	**$21,812,270**	**$21,822,270**
Surplus (Deficit)	-$932,127	$699,916	-$914,001	-$4,475,958	-$4,485,958

AB 443 - RURAL & SMALL COUNTY LAW ENFORCEMENT

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70331 - AB 443 - Rural & Small County Law Enforcement
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Assembly Bill 443 (AB 443), passed by the California Legislature in 2023, focuses on enhancing the standards and protocols related to peace officers and the determination of bias in law enforcement. This bill mandates the Commission on Peace Officer Standards and Training (POST) to establish a clear definition of "biased conduct," which includes both explicit and implicit biases. Law enforcement agencies are required to use this definition in any investigations involving bias-related complaints or incidents.



REVENUE VS. EXPENDITURE

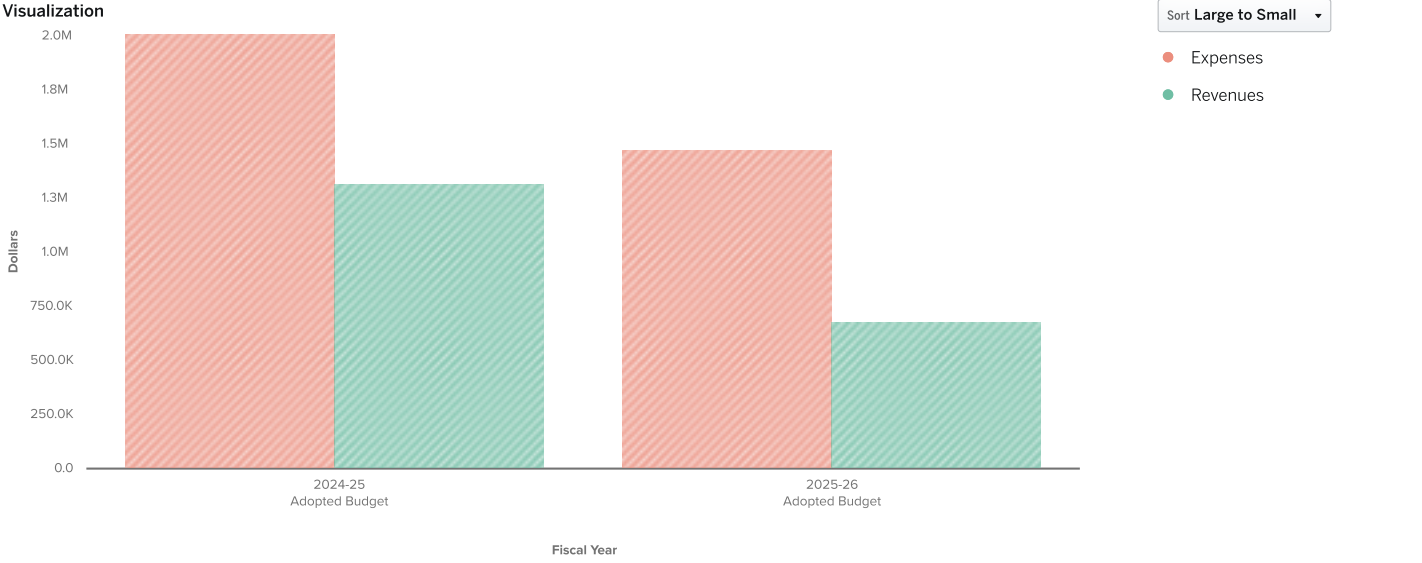
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Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$21,957	$26,362	$16,071	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	–	$113,439	$58,678	$0	$0
46082 - SALE OF SURPLUS PROP	$4,890	$495	–	$0	$0
OTHER REVENUE TOTAL	**$26,847**	**$140,296**	**$74,749**	**$0**	**$0**
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	$5,988	$897	$4,966	$5,869	$5,869
44290 - STATE-OTHER	$29,982	–	–	$0	$0
STATE & FEDERAL AID TOTAL	**$35,970**	**$897**	**$4,966**	**$5,869**	**$5,869**
TRANSFERS					
480001 - TRANSFER FR OTHER AGENCY	–	–	$1,994	–	–
48000 - TRANSFER-IN	$24,614	$228,108	$38,618	$164,154	$164,154
48001 - TRANSFER-IN1	–	–	–	$12,045	$12,045
48021 - TRF IN - ARPA FUNDS	–	$120,297	$351,274	$0	$0
48715 - TRN-SO SLESA	$500,000	$500,000	$500,000	$500,000	$500,000
TRANSFERS TOTAL	**$524,614**	**$848,405**	**$891,886**	**$676,199**	**$676,199**
REVENUES TOTAL	**$587,431**	**$989,598**	**$971,601**	**$682,068**	**$682,068**
Expenses					
FIXED ASSETS					
543900 - CAMERAS/CAMERA EQUIPMENT	–	–	–	$22,000	$22,000
542600 - EQUIPMENT	$22,337	–	$19,052	$70,500	$70,500
544130 - GENERATOR	–	–	–	$45,000	$45,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
541245 - INDUSTRIAL WASHER	–	$30,792	–	$0	$0
545700 - PATROL EQUIPMENT	–	$214,896	$14,500	$24,154	$24,154
540412 - SOFTWARE	–	$120,297	–	$0	$0
541500 - VEHICLE	$405,490	$232,291	$82,261	$200,000	$200,000
FIXED ASSETS TOTAL	**$427,827**	**$598,276**	**$115,812**	**$361,654**	**$361,654**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$547	$525	$558	$423	$423
51100 - FICA/MEDICARE OASDI	$3,223	$2,004	$478	$2,661	$2,661
51020 - OTHER WAGES	$26,027	$26,193	$0	$30,000	$30,000
51060 - OVERTIME PAY	$47,319	–	$19,127	$25,000	$25,000
51080 - RETIREMENT	–	–	$5,394	$0	$0
51070 - UNEMPLOYMENT INSURANCE	$580	$398	$23	$23	$23
SALARIES & BENEFITS TOTAL	**$77,696**	**$29,120**	**$25,579**	**$58,107**	**$58,107**
SERVICES & SUPPLIES					
524900 - AMMUNITION/TACTICAL SUPP	$37,878	$56,290	$40,651	$150,143	$150,143
520411 - ANN SOFTWARE FEE/MAINT	$45,730	$57,894	$444,772	$133,191	$133,191
521100 - BADGES	$329	$2,000	$874	$5,500	$5,500
521103 - BATTERIES	–	–	–	$2,500	$2,500
521260 - CAMERA/CAMERA ACCESSORY	$60	–	–	$0	$0
520912 - COMMUNICATION EQUIP MAINT	$942	$9,842	$16,406	$39,400	$39,400
529500 - COMPUTER	$3,160	$10,058	$6,371	$10,000	$10,000
529851 - COMPUTER HARDWARE/SUPPL	$3,523	$2,175	$6,209	$8,000	$8,000
520907 - EQUIP. MAINT.CONTRACT	$30,143	$30,143	$26,693	$80,000	$80,000
521102 - FUEL - VEHICLE	$53,997	$23,105	$14,184	$40,000	$40,000
525119 - LIABILITY SELF-FUND INSURANCE	$405	$363	$316	$284	$284
521300 - MAINT.-BLDG. & GROUNDS	–	$294	–	$59,900	$59,900
521800 - OFFICE EXPENSE	$1,106	$4,477	$5,078	$7,500	$7,500
521230 - OFFICE FURNITURE/EQUIP	–	$5,677	$6,252	$45,880	$45,880
525000 - OVERHEAD	$13,028	$3,472	–	$738	$738
520233 - PRINTING SVC/CHRGS	–	$868	–	$3,000	$3,000
521900 - PROFESSIONAL SVC	$1,913	$23,646	$24,000	$30,000	$30,000
520940 - SAFETY EQUIPMENT/EXPENSES	$28,049	$10,833	$6,813	$30,000	$30,000
524400 - SPECIAL DEPARTMENT EXPENSE	$5,843	$15,610	$19,810	$16,965	$16,965
521240 - TOOLS & EQUIPMENT	–	–	–	$27,500	$27,500
527500 - TRAVEL- OUT OF COUNTY	$45,799	$37,032	$40,602	$60,000	$60,000
520902 - VEHICLE MAINTENANCE	$39,239	$57,908	$69,455	$75,000	$75,000
SERVICES & SUPPLIES TOTAL	**$311,145**	**$351,687**	**$728,487**	**$825,501**	**$825,501**
TRANSFERS					
580003 - INTER FUND TRANSFER	–	$586	–	$0	$0
580004 - INTERFUND TRASNFER	$1,243	–	–	$0	$0
580000 - TRANSFER	$8,000	–	–	$225,000	$225,000
580002 - TRANSFER	–	–	–	$709	$709
580005 - TRANSFER	–	$5,462	–	$0	$0
580008 - TRANSFER	–	$135	–	$0	$0
580006 - TRF TO AOD	$4,215	$1,622	$8,676	$6,485	$6,485
TRANSFERS TOTAL	**$13,458**	**$7,805**	**$8,676**	**$232,194**	**$232,194**
EXPENSES TOTAL	**$830,126**	**$986,889**	**$878,555**	**$1,477,456**	**$1,477,456**
Surplus (Deficit)	-$242,695	$2,710	$93,046	-$795,388	-$795,388

ANIMAL CONTROL

Fund: 0001 General
Budget Unit: 20428 - Animal Control
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

Plumas County Animal Services is responsible for enforcing local and state laws related to the treatment and control of animals. This agency is operate under the jurisdiction of the Plumas County Sheriff's Office. Their primary goals are to ensure public safety, promote the humane treatment of animals, and manage issues related to stray, dangerous, or neglected animals.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

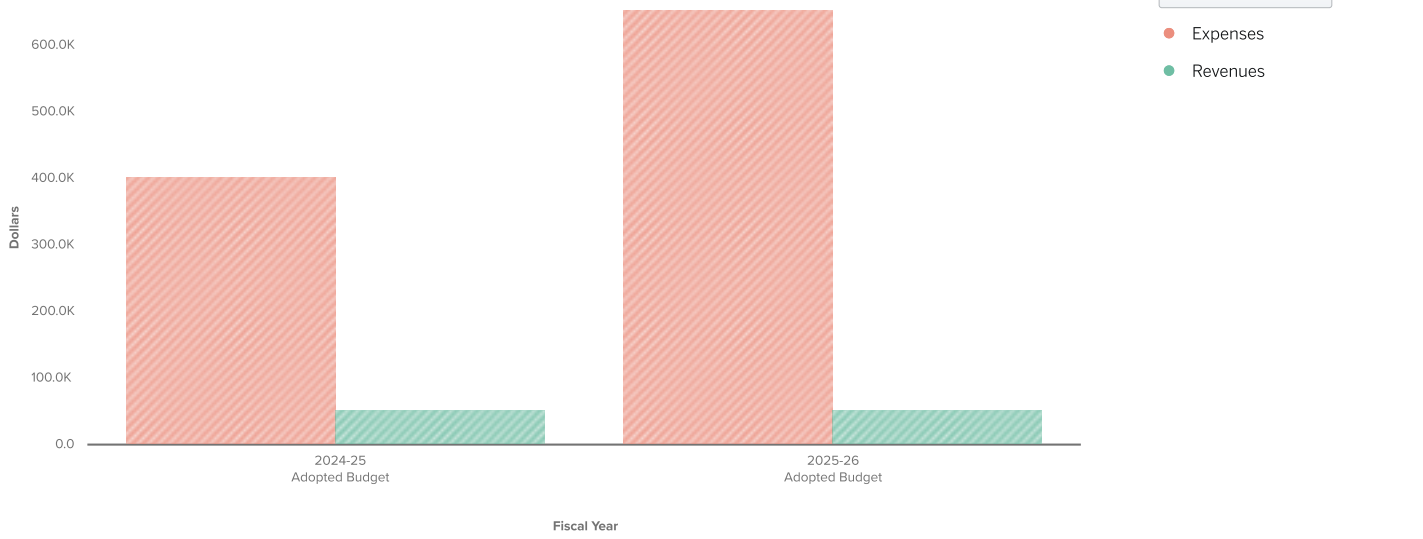
Back History Reset

Broken down by

Types

Animal Control Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Animal Control Supervisor	1	1	1	1	1
Animal Control Officer I/II	1	1	2	2	2
FULL-TIME EQUIVALENT POSITIONS	**2**	**2**	**3**	**3**	**3**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45014 - ANIMAL ADOPTIONS	$600	$930	$750	$700	$700
45012 - ANIMAL BOARD	$8,016	$3,473	$4,301	$3,200	$3,200
45015 - ANIMAL DISPOSAL	$1,550	$1,212	$1,200	$1,000	$1,000
45013 - ANIMAL REDEMPTIONS	$2,615	$1,424	$1,900	$2,000	$2,000
CHARGES FOR SERVICES TOTAL	**$12,781**	**$7,040**	**$8,151**	**$6,900**	**$6,900**
LICENSES & PERMITS					
41000 - ANIMAL LICENSES	$9,120	$11,347	$10,759	$10,500	$10,500
LICENSES & PERMITS TOTAL	**$9,120**	**$11,347**	**$10,759**	**$10,500**	**$10,500**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	–	–	–	$36,000	$36,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
46239 - DONATIONS	$130	–	–	$0	$0
46082 - SALE OF SURPLUS PROP	–	–	$2,140	$0	$0
OTHER REVENUE TOTAL	**$130**	**–**	**$2,140**	**$36,000**	**$36,000**
TRANSFERS					
48005 - TRANSFER-IN5	–	–	$34,943	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$34,943**	**$0**	**$0**
USE OF MONEY & PROPERTY					
REVENUES TOTAL	**$22,031**	**$18,387**	**$55,993**	**$53,400**	**$53,400**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$1,392	$482	$1,041	$1,547	$1,547
51100 - FICA/MEDICARE OASDI	$8,908	$11,361	$12,950	$16,519	$16,519
51090 - GROUP INSURANCE	$25,277	$35,681	$78,296	$80,040	$80,040
51081 - OPEB LIABILITY	$4,757	$4,830	$6,963	$8,057	$8,057
51020 - OTHER WAGES	$28,442	$19,915	$13,049	$27,500	$27,500
51060 - OVERTIME PAY	$3,302	$2,489	$4,618	$6,000	$6,000
51000 - REGULAR WAGES	$89,071	$133,285	$164,576	$189,924	$189,924
51080 - RETIREMENT	$7,870	$36,347	$40,260	$45,368	$45,368
51070 - UNEMPLOYMENT INSURANCE	$1,124	$997	$555	$1,698	$1,698
SALARIES & BENEFITS TOTAL	**$170,143**	**$245,387**	**$322,306**	**$376,653**	**$376,653**
SERVICES & SUPPLIES					
524033 - ANIMAL FOOD/LITTER	$1,940	$2,452	$1,071	$2,800	$2,800
524405 - ANIMAL -SPECIAL DEPT EXP	$2,557	$2,695	$1,183	$3,000	$13,000
520402 - CLEANING SUPPLIES	$343	$465	$1,216	$1,400	$1,400
520250 - COPY MACHINE LEASE	$548	$452	$568	$800	$800
527802 - ELECTRIC CHARGES	$26,095	$40,683	$39,365	$40,000	$40,000
520900 - EQUIPMENT MAINTENANCE	–	–	–	$2,500	$2,500
525119 - LIABILITY SELF-FUND INSURANCE	$1,029	$1,084	$1,322	$1,457	$1,457
521300 - MAINT.-BLDG. & GROUNDS	$154	$1,667	$205	$2,700	$2,700
521800 - OFFICE EXPENSE	$267	$122	$248	$300	$300
525000 - OVERHEAD	–	–	–	$147,183	$147,183
520220 - PAPER/PAPER SUPPLIES	$107	$190	$250	$250	$250
520201 - PHONE - LAND LINE (S)	$428	$385	$499	$506	$506
520210 - POSTAGE/SHIP, MAIL COST	$1	–	$200	$200	$200
521900 - PROFESSIONAL SVC	$226	–	–	$1,500	$1,500
527803 - PROPANE/OTHR HEATING FUEL	$41	$94	$52	$250	$250
520407 - REFUSE DISPOSAL	$1,169	$1,275	$2,015	$2,000	$2,000
524400 - SPECIAL DEPARTMENT EXPENSE	–	$500	$900	$0	$0
521240 - TOOLS & EQUIPMENT	$241	$315	$176	$36,900	$36,900
527400 - TRAVEL- IN COUNTY	$5,905	$4,334	$5,440	$7,000	$7,000
527500 - TRAVEL- OUT OF COUNTY	–	$2,224	–	$1,000	$1,000
520108 - UNIFORMS	–	–	–	$200	$200
520902 - VEHICLE MAINTENANCE	$950	$2,570	$3,069	$4,000	$4,000
521970 - VET SERVICE	$2,435	$9,903	$7,036	$7,500	$7,500
527807 - WATER/SEWER CHARGES	$1,487	$1,398	$1,696	$2,200	$2,200
SERVICES & SUPPLIES TOTAL	**$45,923**	**$72,807**	**$66,513**	**$265,646**	**$275,646**
EXPENSES TOTAL	**$216,066**	**$318,194**	**$388,819**	**$642,299**	**$652,299**
Surplus (Deficit)	-$194,035	-$299,807	-$332,826	-$588,899	-$598,899

ANIMAL CONTROL - SPAY/NEUTER FUND

Fund: 0063 Animal Control Spay/Neuter
Budget Unit: 20424 - Animal Control - Spay/Neuter Fund
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

When these funds are available, they provide Plumas County residents with vouchers to spay/neuter adoptable pets.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

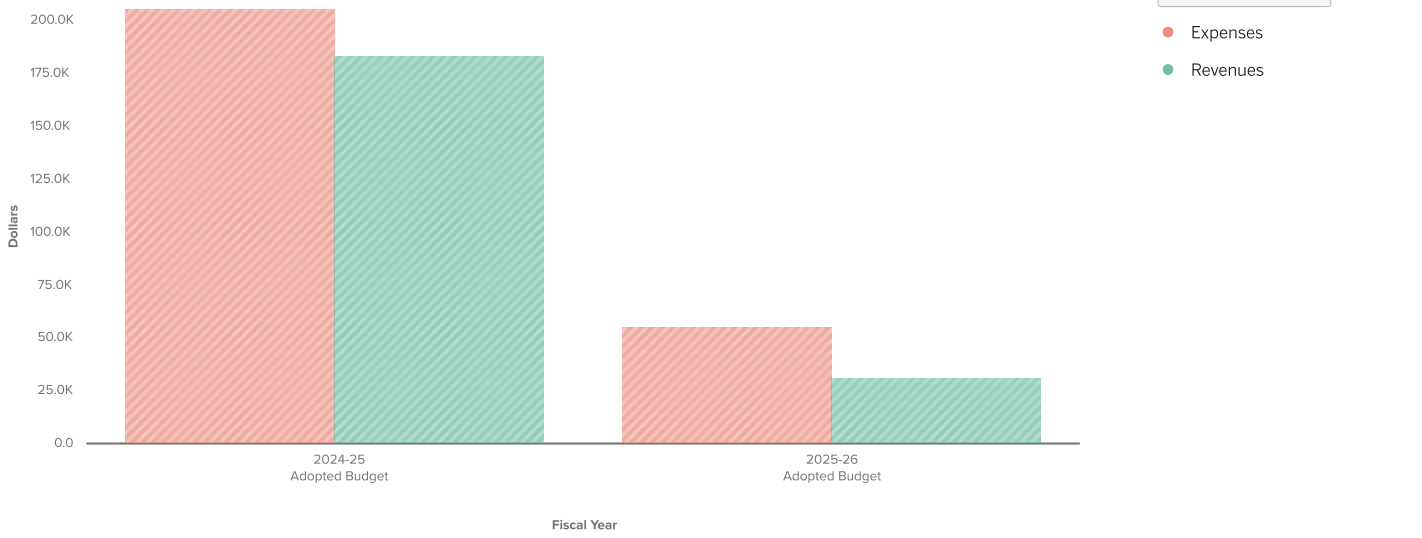
Back History Reset

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Types

Animal Control - Spay/Neuter ... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45024 - ANIMAL CNTRL FEES & FINES	$949	$413	$489	$500	$500
CHARGES FOR SERVICES TOTAL	**$949**	**$413**	**$489**	**$500**	**$500**
OTHER REVENUE					
46239 - DONATIONS	$348	$7,496	$8,715	$25,600	$25,600
46259 - FORFEITED DEPOSIT	$1,450	$1,250	$1,075	$150	$150
OTHER REVENUE TOTAL	**$1,798**	**$8,746**	**$9,790**	**$25,750**	**$25,750**
STATE & FEDERAL AID					
44290 - STATE-OTHER	$180,000	$0	$150,000	$0	$0
STATE & FEDERAL AID TOTAL	**$180,000**	**$0**	**$150,000**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$3,157	$3,157
TRANSFERS TOTAL	**–**	**–**	**–**	**$3,157**	**$3,157**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$1,348	$2,724	$3,357	$2,000	$2,000
43998 - UNREALZED GAINS/LOSSES	$69	$1,252	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$1,417**	**$3,976**	**$3,357**	**$2,000**	**$2,000**
REVENUES TOTAL	**$184,163**	**$13,135**	**$163,636**	**$31,407**	**$31,407**
Expenses					
SERVICES & SUPPLIES					
524405 - ANIMAL -SPECIAL DEPT EXP	$58,570	$115,669	$147,992	$5,808	$5,808
525000 - OVERHEAD	–	–	–	$3,157	$3,157

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
524050 - SPAY/NEUTER REBATE	$2,309	$4,890	$13,707	$46,677	$46,677
SERVICES & SUPPLIES TOTAL	**$60,879**	**$120,558**	**$161,699**	**$55,642**	**$55,642**
EXPENSES TOTAL	**$60,879**	**$120,558**	**$161,699**	**$55,642**	**$55,642**
Surplus (Deficit)	$123,284	-$107,423	$1,937	-$24,235	-$24,235

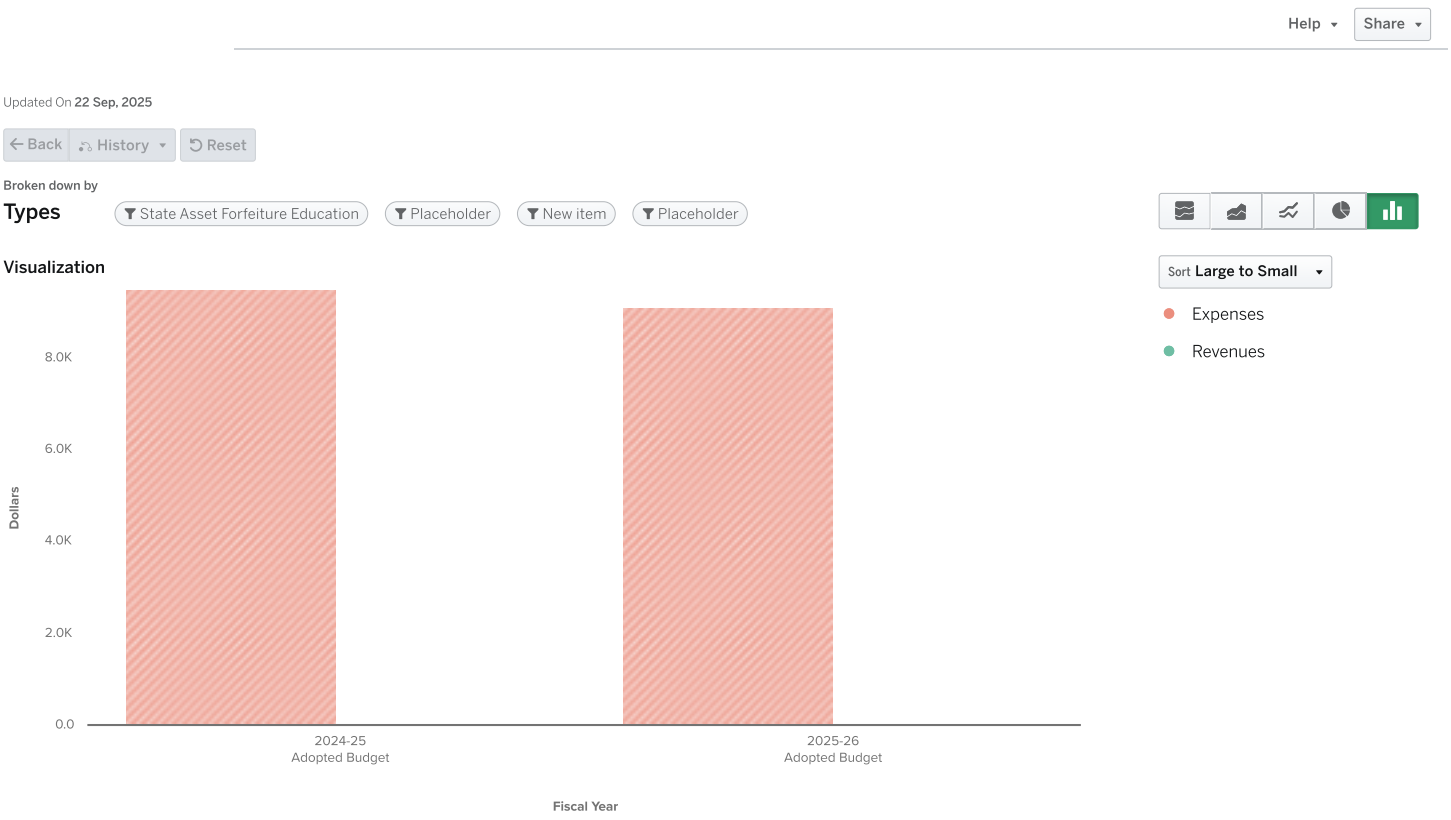
ASSET FORFEITURE EDUCATION

Fund: 0017 0017F Sheriff - Asset Forfeiture Education
Budget Unit: 70391 - Asset Forfeiture Education
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Asset forfeiture proceeds are generally required to be distributed in particular ways and used for particular purposes. One of the mandated purposes is providing anti-drug education.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44358 - STATE - ASSET SEIZURE	–	–	$2,011	$0	$0
STATE & FEDERAL AID TOTAL	**–**	**–**	**$2,011**	**$0**	**$0**
REVENUES TOTAL	**–**	**–**	**$2,011**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	-$36	-$3	–	$103	$103
524400 - SPECIAL DEPARTMENT EXPENSE	$5,342	$908	$2,380	$8,998	$8,998
SERVICES & SUPPLIES TOTAL	**$5,306**	**$905**	**$2,380**	**$9,101**	**$9,101**
EXPENSES TOTAL	**$5,306**	**$905**	**$2,380**	**$9,101**	**$9,101**
Surplus (Deficit)	-$5,306	-$905	-$369	-$9,101	-$9,101

BOATING SAFETY & ENFORCEMENT

Fund: 0017 0017G Sheriff - Grant
Budget Unit: 70350 - Boat Safety & Enforcement
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Plumas County Boat Patrol is responsible for ensuring the safety and regulation of waterways within Plumas County. They enforce local, state, and federal boating laws and promote safe boating practices. Boat Patrol is essential for maintaining safe and enjoyable waterways. Their efforts help to prevent accidents, protect natural resources, and ensure that recreational and commercial boating activities are conducted responsibly.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

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Types

Boat Safety & Enforcement | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44260 - STATE-BOAT PATROL	$267,417	$123,193	$127,523	$93,764	$93,764
STATE & FEDERAL AID TOTAL	**$267,417**	**$123,193**	**$127,523**	**$93,764**	**$93,764**
TAX REVENUE					
40020 - CURRENT UNSECURED TAXES	$39,927	$39,436	$38,964	$38,964	$38,964
TAX REVENUE TOTAL	**$39,927**	**$39,436**	**$38,964**	**$38,964**	**$38,964**
REVENUES TOTAL	**$307,344**	**$162,629**	**$166,487**	**$132,728**	**$132,728**
Expenses					
FIXED ASSETS					
542600 - EQUIPMENT	$53,301	–	–	$0	$0
FIXED ASSETS TOTAL	**$53,301**	**–**	**–**	**$0**	**$0**
SALARIES & BENEFITS					
51125 - CLOTHING ALLOWANCE	$900	–	$1,600	$2,500	$2,500
51110 - COMPENSATION INSURANCE	$1,333	$1,069	$1,303	$1,193	$1,193
51100 - FICA/MEDICARE OASDI	$4,907	$5,472	$7,969	$8,415	$8,415
51020 - OTHER WAGES	$62,152	$71,984	$100,427	$105,000	$105,000
51060 - OVERTIME PAY	$1,914	$1,562	$1,836	$5,000	$5,000
51070 - UNEMPLOYMENT INSURANCE	$6,772	$3,886	$5,086	$6,199	$6,199
SALARIES & BENEFITS TOTAL	**$77,978**	**$83,974**	**$118,220**	**$128,307**	**$128,307**
SERVICES & SUPPLIES					
521100 - BADGES	–	–	–	$1,000	$1,000
520900 - EQUIPMENT MAINTENANCE	$20,432	$10,570	$17,070	$22,878	$22,878

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521102 - FUEL - VEHICLE	$22,150	$16,817	$12,474	$35,000	$35,000
520500 - INSURANCE	$2,130	$2,476	$2,476	$2,526	$2,526
525119 - LIABILITY SELF-FUND INSURANCE	$986	$1,011	$1,074	$971	$971
525000 - OVERHEAD	$1,084	$881	–	$2,704	$2,704
524400 - SPECIAL DEPARTMENT EXPENSE	$1,970	$302	–	$8,500	$8,500
524207 - STORAGE SPACE RENT	$9,600	$8,400	$8,400	$13,000	$13,000
521240 - TOOLS & EQUIPMENT	$9,773	$3,241	$7,417	$15,000	$15,000
527400 - TRAVEL- IN COUNTY	–	–	$205	$1,000	$1,000
527500 - TRAVEL- OUT OF COUNTY	–	–	–	$10,000	$10,000
SERVICES & SUPPLIES TOTAL	**$68,125**	**$43,698**	**$49,117**	**$112,579**	**$112,579**
EXPENSES TOTAL	**$199,403**	**$127,672**	**$167,337**	**$240,886**	**$240,886**
Surplus (Deficit)	$107,940	$34,957	-$850	-$108,158	-$108,158

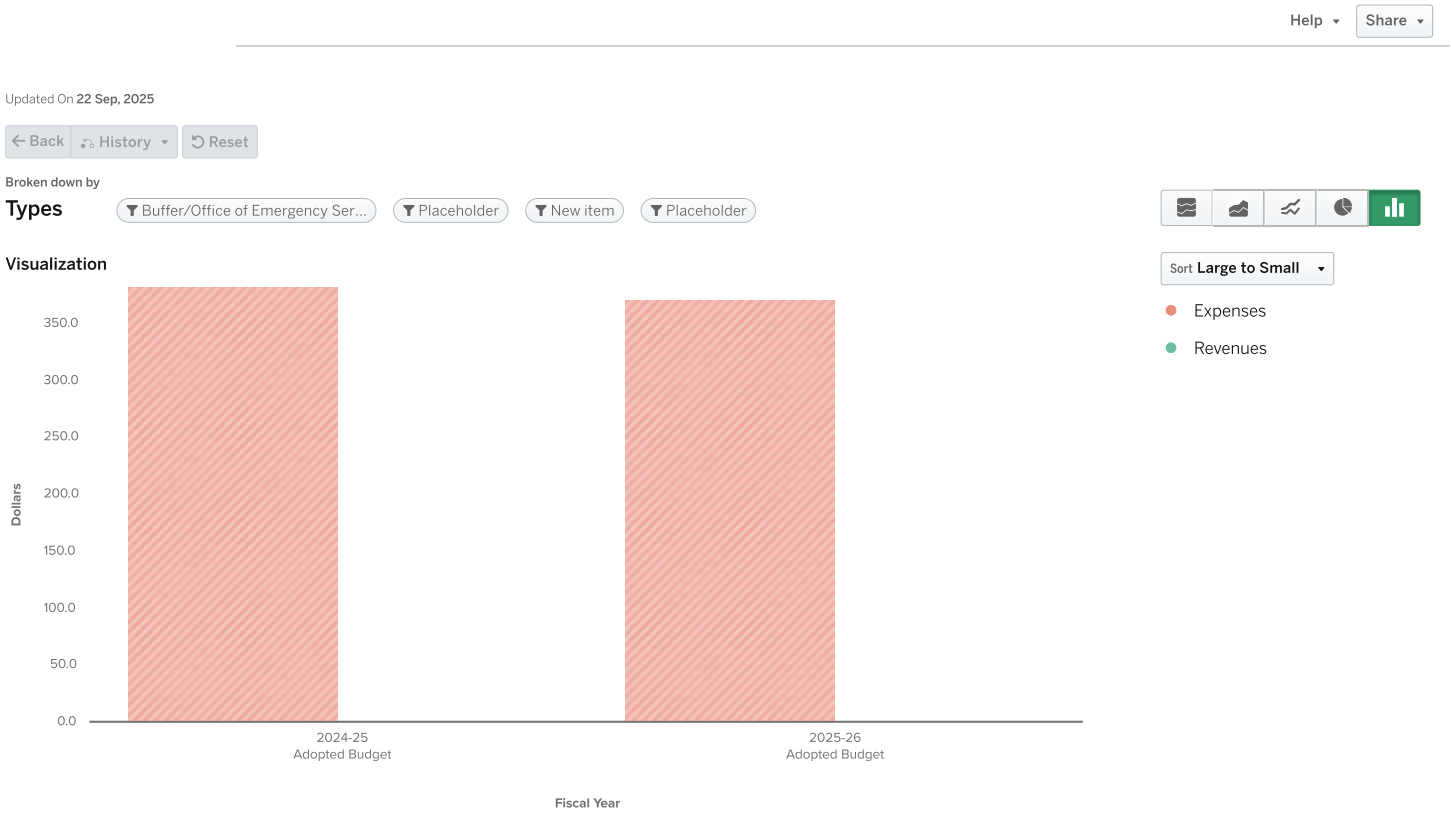
BUFFER/OFFICE OF EMERGENCY SERVICES

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70329 - Buffer/Office of Emergency Services
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Office of Emergency Services was previously budgeted under the Sheriff's Office. This budget will be closed out in FY 25/26.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44380 - STATE- EMPG/OES	$258,176	$0	–	$0	$0
STATE & FEDERAL AID TOTAL	**$258,176**	**$0**	**–**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	$9,702	$4,500	–	$0	$0
48002 - TRANSFER-IN2	–	$5,462	–	$0	$0
TRANSFERS TOTAL	**$9,702**	**$9,962**	**–**	**$0**	**$0**
REVENUES TOTAL	**$267,878**	**$9,962**	**–**	**$0**	**$0**
Expenses					
FIXED ASSETS					
544130 - GENERATOR	$197,556	–	–	$0	$0
FIXED ASSETS TOTAL	**$197,556**	**–**	**–**	**$0**	**$0**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	$7,612	–	–	$0	$0
521260 - CAMERA/CAMERA ACCESSORY	$13,360	–	–	$0	$0
521250 - COMMUNICATION EQUIP	$7,947	–	–	$0	$0
525000 - OVERHEAD	–	–	–	$345	$345
520201 - PHONE - LAND LINE (S)	$1,701	–	–	$0	$0
521900 - PROFESSIONAL SVC	$1,060	$0	–	$0	$0
523804 - RADIO EQUIP RENT/LEASE	$7,515	–	–	$0	$0
520940 - SAFETY EQUIPMENT/EXPENSES	$17,178	–	–	$0	$0
524400 - SPECIAL DEPARTMENT EXPENSE	$2,295	–	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$58,667**	**$0**	**–**	**$345**	**$345**
TRANSFERS					
580000 - TRANSFER	$139,829	–	–	$26	$26
TRANSFERS TOTAL	**$139,829**	**–**	**–**	**$26**	**$26**
EXPENSES TOTAL	**$396,052**	**$0**	**–**	**$371**	**$371**
Surplus (Deficit)	-$128,174	$9,962	$0	-$371	-$371

CALIFORNIA MULTI JURISDICTIONAL ENFORCEMENT METHAMPHETAMINE

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70343 - California Multi-Jurisdictional Methamphetamine Enforcement (CalMMET)
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET) program is a statewide initiative designed to combat the production, distribution, and use of methamphetamine through coordinated law enforcement efforts. This program brings together various law enforcement agencies at the local, state, and federal levels to address the methamphetamine problem comprehensively and effectively.

The Cal-MMET program represents a comprehensive and collaborative approach to tackling the methamphetamine problem in California. By leveraging the strengths and resources of multiple jurisdictions and agencies, the program aims to achieve significant and lasting reductions in methamphetamine-related activities and their impact on communities.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

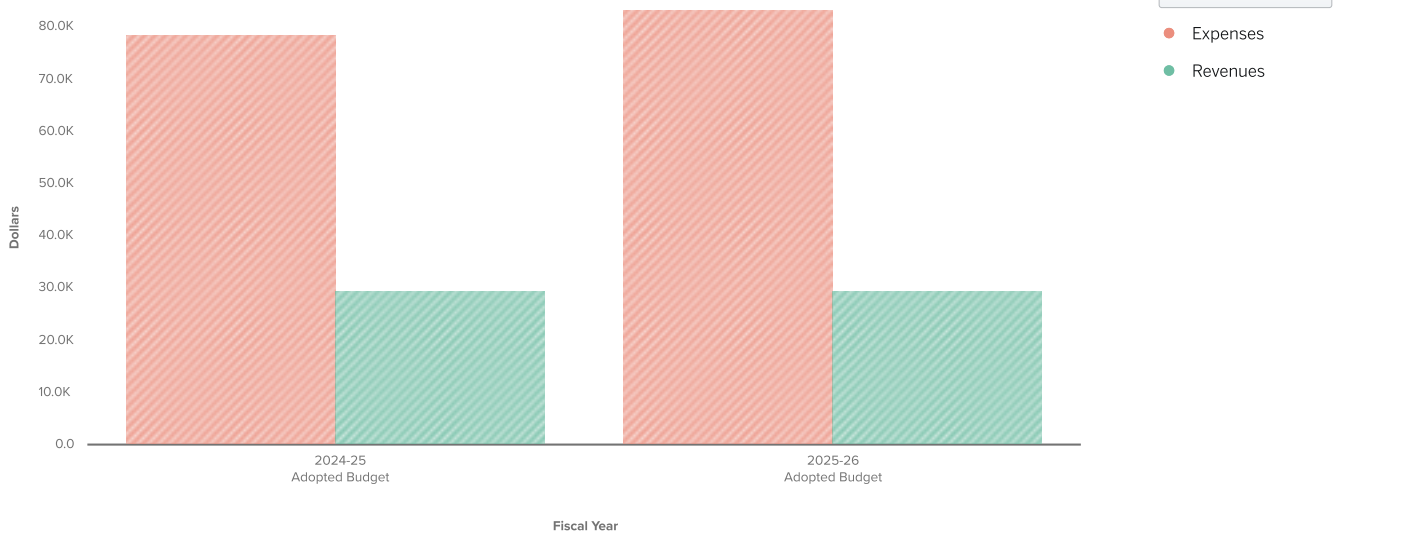
Back History Reset

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Types

California Methamphetamine | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48716 - TRN-SO CAL EMA	$29,486	$29,486	$29,486	$29,486	$29,486
TRANSFERS TOTAL	**$29,486**	**$29,486**	**$29,486**	**$29,486**	**$29,486**
REVENUES TOTAL	**$29,486**	**$29,486**	**$29,486**	**$29,486**	**$29,486**
Expenses					
SALARIES & BENEFITS					
51100 - FICA/MEDICARE OASDI	$84	$85	$84	$290	$290
51060 - OVERTIME PAY	$5,793	$5,877	$5,807	$20,000	$20,000
SALARIES & BENEFITS TOTAL	**$5,877**	**$5,963**	**$5,892**	**$20,290**	**$20,290**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	$11,262	$8,871	$6,061	$6,061
521103 - BATTERIES	$516	–	$744	$1,500	$1,500
521260 - CAMERA/CAMERA ACCESSORY	$44	–	–	$2,000	$2,000
521102 - FUEL - VEHICLE	$12,864	$10,186	$8,310	$15,000	$15,000
526600 - NARCOTIC INVESTIGATION	–	-$2,000	–	$3,000	$3,000
525000 - OVERHEAD	$510	$416	–	$385	$385
524400 - SPECIAL DEPARTMENT EXPENSE	$400	$2,203	$623	$5,500	$5,500
528400 - CONTINGENCIES	–	–	–	$18,514	$18,514
527500 - TRAVEL- OUT OF COUNTY	–	$375	$220	$3,000	$3,000
520902 - VEHICLE MAINTENANCE	$2,500	$2,046	$267	$8,000	$8,000
SERVICES & SUPPLIES TOTAL	**$16,835**	**$24,488**	**$19,034**	**$62,960**	**$62,960**
EXPENSES TOTAL	**$22,712**	**$30,450**	**$24,926**	**$83,250**	**$83,250**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	$6,775	-$964	$4,560	-$53,764	-$53,764

CAPITAL IMPROVEMENT JAIL

Fund: 0096 0096J Capital Improvement Jail
Budget Unit: 20141 - Capital Improvement Jail
Function: 01 - General Government
Activity: 36 - Plant Acquisition

DESCRIPTION

Capital improvements for jails involve significant investments to upgrade and maintain the correctional facility to ensure they meet current standards and future needs. In Plumas County, these improvements included the construction and completion of a new correctional facility. This account covered costs for construction and equipping the new jail facility which was finished in 2024.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

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Types

Capital Improvement Jail | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44290 - STATE-OTHER	$7,260,271	$11,731,894	$88,235	$1,282,834	$1,282,834
STATE & FEDERAL AID TOTAL	**$7,260,271**	**$11,731,894**	**$88,235**	**$1,282,834**	**$1,282,834**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$97,752	$87,716	$118,191	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$97,752**	**$87,716**	**$118,191**	**$0**	**$0**
REVENUES TOTAL	**$7,358,023**	**$11,819,610**	**$206,426**	**$1,282,834**	**$1,282,834**
Expenses					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	–	–	$6,540	$0	$0
FIXED ASSETS TOTAL	**–**	**–**	**$6,540**	**$0**	**$0**
SERVICES & SUPPLIES					
521230 - OFFICE FURNITURE/EQUIP	–	$94,572	$46,214	$0	$0
525000 - OVERHEAD	–	–	–	$128,649	$128,649
521900 - PROFESSIONAL SVC	$8,732,810	$11,566,252	$989,034	$392,304	$392,304
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	$4,767	$0	$0
SERVICES & SUPPLIES TOTAL	**$8,732,810**	**$11,660,823**	**$1,040,016**	**$520,953**	**$520,953**
TRANSFERS					
58000 - TRANSFER-OUT	–	–	–	$1,300,000	$1,300,000
58001 - TRANSFER-OUT1	–	–	–	$594,000	$594,000
TRANSFERS TOTAL	**–**	**–**	**–**	**$1,894,000**	**$1,894,000**
EXPENSES TOTAL	**$8,732,810**	**$11,660,823**	**$1,046,556**	**$2,414,953**	**$2,414,953**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Surplus (Deficit)	-$1,374,787	$158,787	-$840,130	-$1,132,119	-$1,132,119

CIVIL OPERATIONS

Fund: 0017 0017C Sheriff Civil Operations
Budget Unit: 20342 - Civil Operations
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Expenses related to providing mandatory Civil operations in Plumas County.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45082 - S.O. CIVIL OPERATIONS	$8,203	$7,465	$8,129	$8,000	$8,000
CHARGES FOR SERVICES TOTAL	**$8,203**	**$7,465**	**$8,129**	**$8,000**	**$8,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$304	$395	$258	$200	$200
USE OF MONEY & PROPERTY TOTAL	**$304**	**$395**	**$258**	**$200**	**$200**
REVENUES TOTAL	**$8,507**	**$7,861**	**$8,387**	**$8,200**	**$8,200**
Expenses					
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	$5,000	$4,893	$5,138	$5,344	$5,344
529851 - COMPUTER HARDWARE/SUPPL	$139	–	–	$0	$0
520250 - COPY MACHINE LEASE	$2,000	$1,654	$1,390	$1,600	$1,600
521800 - OFFICE EXPENSE	–	–	–	$1,272	$1,272
521230 - OFFICE FURNITURE/EQUIP	–	–	–	$1,000	$1,000
525000 - OVERHEAD	-$79	$1,951	–	$2,226	$2,226
520220 - PAPER/PAPER SUPPLIES	–	–	–	$300	$300
520210 - POSTAGE/SHIP, MAIL COST	–	–	–	$100	$100
520233 - PRINTING SVC/CHRGS	–	–	–	$100	$100
527500 - TRAVEL- OUT OF COUNTY	–	$4,698	$2,041	$747	$747
SERVICES & SUPPLIES TOTAL	**$7,060**	**$13,196**	**$8,570**	**$12,689**	**$12,689**
EXPENSES TOTAL	**$7,060**	**$13,196**	**$8,570**	**$12,689**	**$12,689**
Surplus (Deficit)	$1,447	-$5,335	-$183	-$4,489	-$4,489

COMMUNICATIONS

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70375 - Communications
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Maintaining and managing the expenses of an emergency communications network is critical for ensuring reliable communication during crises. This involves various activities and cost considerations to keep the network operational and efficient. In late 2024, several components of the communications system have aged out of service and will need to be replaced in 2025.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

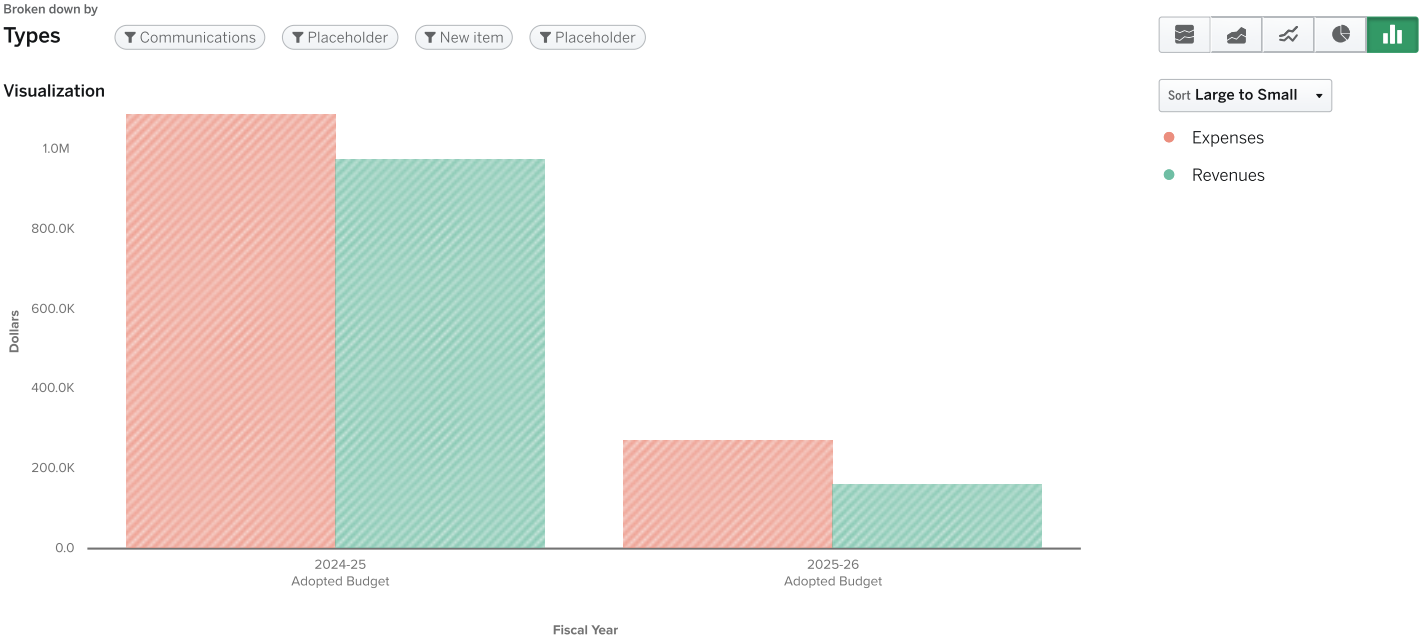
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Communications Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45040 - LEASE PAYMENT	–	$11,215	$70,255	$65,113	$65,113
CHARGES FOR SERVICES TOTAL	**–**	**$11,215**	**$70,255**	**$65,113**	**$65,113**
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	$9,107	$78,699	$0	$98,573	$98,573
OTHER REVENUE TOTAL	**$9,107**	**$78,699**	**$0**	**$98,573**	**$98,573**
REVENUES TOTAL	**$9,107**	**$89,914**	**$70,255**	**$163,686**	**$163,686**
Expenses					
FIXED ASSETS					
542200 - COMMUNICATION EQUIPMENT	$6,692	–	–	$17,000	$17,000
FIXED ASSETS TOTAL	**$6,692**	**–**	**–**	**$17,000**	**$17,000**
SERVICES & SUPPLIES					
521250 - COMMUNICATION EQUIP	$1,619	$15,467	$19,362	$112,073	$112,073
525000 - OVERHEAD	–	–	–	$864	$864
521900 - PROFESSIONAL SVC	–	–	$2,765	$0	$0
523804 - RADIO EQUIP RENT/LEASE	$3,714	–	$2,403	$11,595	$11,595
528400 - CONTINGENCIES	–	–	–	$81,453	$81,453
527800 - UTILITIES	$38,291	$48,299	$47,960	$51,060	$51,060
SERVICES & SUPPLIES TOTAL	**$43,624**	**$63,766**	**$72,491**	**$257,045**	**$257,045**
EXPENSES TOTAL	**$50,317**	**$63,766**	**$72,491**	**$274,045**	**$274,045**
Surplus (Deficit)	-$41,210	$26,147	-$2,236	-$110,359	-$110,359

COMMUNITY CORRECTIONS PARTNERSHIP AB109 - SHERIFF

Fund: 00017 0017G Sheriff - Grants
Budget Unit: 70362 - Community Corrections Partnership AB109 - Sheriff
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Community Corrections Partnership (CCP) was established as part of California's Public Safety Realignment under Assembly Bill 109 (AB 109) in 2011. This legislation shifted the responsibility for many non-violent, non-serious, and non-sexual offenders from state prisons to county jurisdictions. AB 109 aimed to reduce recidivism and improve public safety by encouraging local governments to strengthen their community corrections programs through evidence-based practices.

The CCP in each county is responsible for developing and implementing local plans to manage these offenders. These plans are submitted to the county Board of Supervisors for approval. The partnership typically includes various local officials such as the Chief Probation Officer (who chairs the CCP), the Sheriff-Coroner, the District Attorney, the Public Defender, and representatives from health and human services, the judiciary, and law enforcement.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

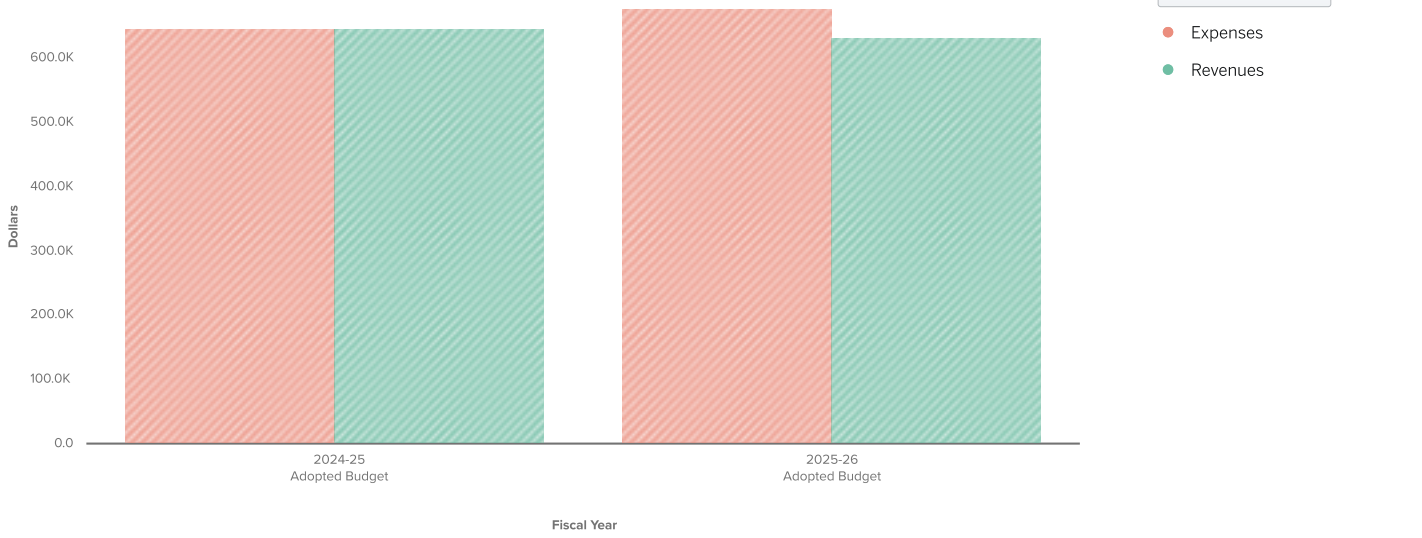
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Types

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Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Correctional Officer I/II	2	2	2	2	2
Deputy Sheriff I/II	2	2	2	2	2
FULL-TIME EQUIVALENT POSITIONS	**4**	**4**	**4**	**4**	**4**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45223 - ELECTRONIC MONITORING FEE	$7,762	$15,525	$7,762	$0	$0
CHARGES FOR SERVICES TOTAL	**$7,762**	**$15,525**	**$7,762**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	$8,000	–	–	$0	$0
48079 - TRN-CCPIF AB109	$534,685	$568,117	$632,307	$632,715	$632,715
48005 - TRANSFER-IN5	–	–	$12,741	$0	$0
TRANSFERS TOTAL	**$542,685**	**$568,117**	**$645,048**	**$632,715**	**$632,715**
REVENUES TOTAL	**$550,448**	**$583,642**	**$652,810**	**$632,715**	**$632,715**
Expenses					
SALARIES & BENEFITS					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51120 - CELL PHONE ALLOW	$1,200	$1,920	$1,120	$1,920	$1,920
51125 - CLOTHING ALLOWANCE	$3,000	$3,700	$3,700	$3,700	$3,700
51110 - COMPENSATION INSURANCE	$3,123	$2,836	$3,715	$3,685	$3,685
51100 - FICA/MEDICARE OASDI	$12,442	$14,137	$12,429	$13,031	$13,031
51090 - GROUP INSURANCE	$19,527	$21,224	$47,387	$55,273	$55,273
51040 - HOLIDAY PAY	$300	–	–	$0	$0
51081 - OPEB LIABILITY	$9,513	$9,660	$9,283	$10,743	$10,743
51060 - OVERTIME PAY	$57,572	$63,811	$63,458	$50,000	$50,000
51000 - REGULAR WAGES	$212,903	$254,153	$236,054	$240,428	$240,428
51080 - RETIREMENT	$23,466	$45,132	$99,972	$98,291	$98,291
51070 - UNEMPLOYMENT INSURANCE	$305	$250	$218	$226	$226
SALARIES & BENEFITS TOTAL	**$343,352**	**$416,824**	**$477,335**	**$477,297**	**$477,297**
SERVICES & SUPPLIES					
520700 - CLOTHING & SUPPL INMATE	$980	$1,035	$1,348	$1,200	$1,200
524804 - DRUG TESTING SUPPLIES	–	–	–	$2,000	$2,000
520303 - FOOD - INMATE	$28,921	$29,171	$17,968	$25,000	$25,000
520400 - HOUSEHOLD EXPENSE	$6,958	$7,842	$6,155	$8,000	$8,000
525119 - LIABILITY SELF-FUND INSURANCE	$2,309	$2,598	$2,935	$2,895	$2,895
521980 - MEDICAL SERVICE - PROF SV	$95,498	$119,468	$104,034	$104,424	$104,424
525000 - OVERHEAD	$12,787	$17,790	–	$33,324	$33,324
521504 - PERSCRPTNS/PHARMACEUTICL	$48,463	$984	$1,752	$15,000	$15,000
521900 - PROFESSIONAL SVC	$3,471	$4,286	$3,117	$7,000	$7,000
524400 - SPECIAL DEPARTMENT EXPENSE	$26,309	–	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$225,695**	**$183,175**	**$137,309**	**$198,843**	**$198,843**
EXPENSES TOTAL	**$569,047**	**$599,999**	**$614,644**	**$676,140**	**$676,140**
Surplus (Deficit)	-$18,599	-$16,357	$38,167	-$43,425	-$43,425

CORRECTIONS

Fund: 0001 0001S Sheriff
Budget Unit: 70380 - Corrections
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

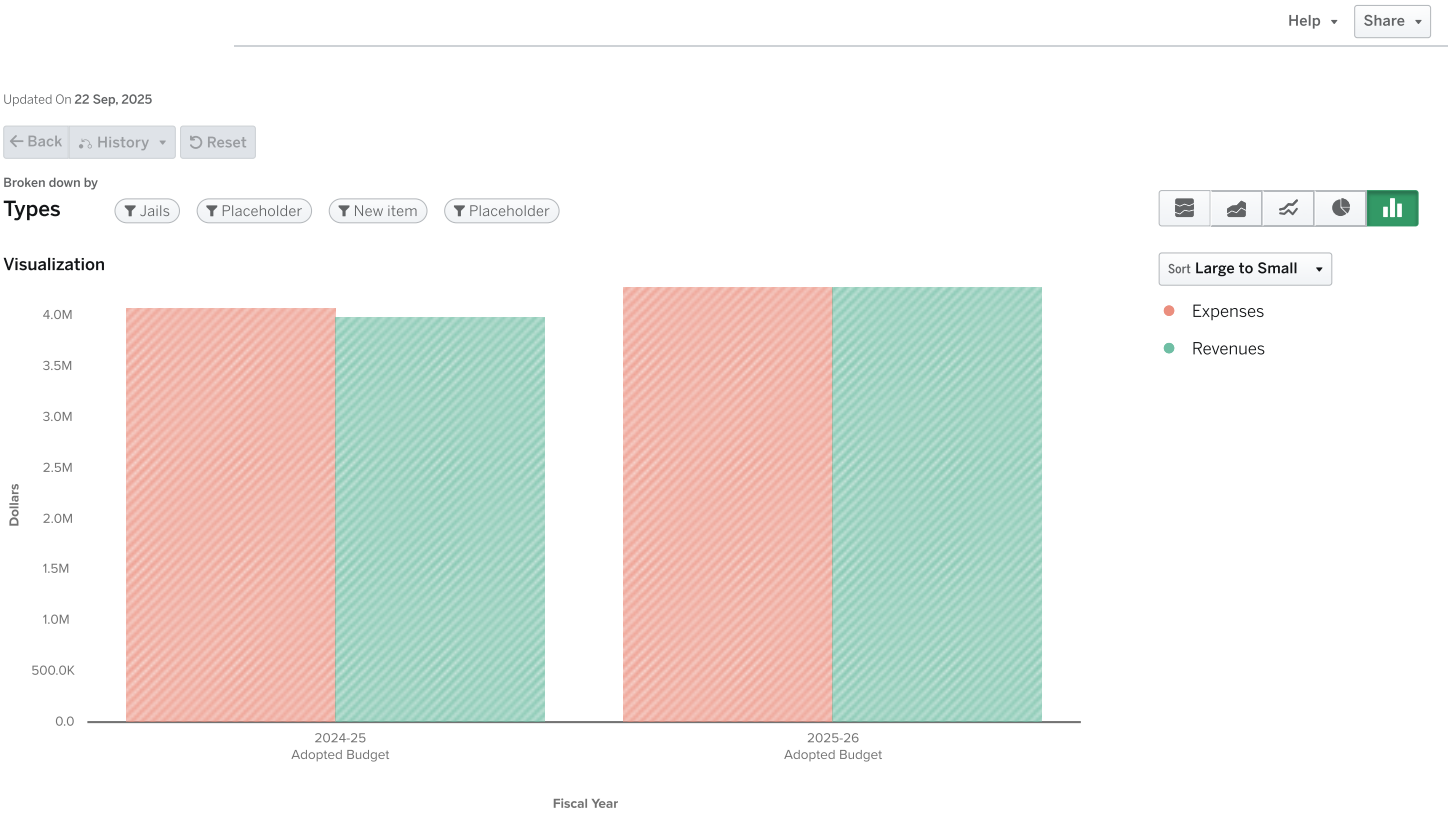
DESCRIPTION

Correctional Facility operations encompass a wide range of activities and responsibilities that ensure the safe, secure, and effective management of a detention facility. These operations are crucial for maintaining order, providing necessary services to inmates, and ensuring compliance with legal and regulatory standards. Key components of the facility's operations include:

1. **Security and Safety:**
   - Perimeter Security: Ensuring the facility is secure from unauthorized entry and escape through the use of fences, walls, surveillance cameras, and security personnel.
   - Inmate Supervision: Continuous monitoring of inmates through direct supervision or video surveillance to prevent violence, escape, and other incidents.
   - Emergency Preparedness: Developing and implementing plans for emergencies, such as fires, riots, natural disasters, and medical crises.
2. **Inmate Intake and Classification:**
   - Booking and Intake: Processing new inmates, including collecting personal information, conducting searches, and documenting belongings.
   - Classification: Assessing inmates to determine their security risk, housing needs, and any special requirements based on factors such as criminal history, behavior, and medical or mental health conditions.
3. **Housing and Facility Management:**
   - Inmate Housing: Assigning inmates to appropriate housing units based on classification assessments, ensuring separation of different categories of inmates (e.g., violent vs. non-violent).
   - Facility Maintenance: Regular upkeep of the facility's infrastructure, including plumbing, electrical systems, and HVAC, to ensure a safe and habitable environment.
4. **Health and Welfare Services:**
   - Medical Care: Providing routine and emergency medical services, including access to physicians, nurses, and mental health professionals.
   - Nutritional Services: Ensuring inmates receive adequate and balanced meals that meet dietary guidelines.
   - Mental Health Services: Offering mental health assessments, counseling, and treatment programs to address inmates' psychological needs.
5. **Rehabilitation and Programs:**
   - Educational Programs: Offering classes and vocational training to help inmates develop skills that can aid in their reintegration into society.
   - Rehabilitation Programs: Providing substance abuse treatment, anger management courses, and other programs aimed at reducing recidivism.
   - Recreational Activities: Facilitating physical activities and recreational opportunities to promote physical health and mental well-being.
6. **Legal and Regulatory Compliance:**
   - Adherence to Laws: Ensuring the facility operates in compliance with local, state, and federal laws, including inmate rights and conditions of confinement.
   - Inspections and Audits: Regularly conducting internal and external inspections and audits to identify and address any areas of non-compliance.
7. **Staff Management and Training:**
   - Hiring and Training: Recruiting qualified staff and providing ongoing training to ensure they are equipped to handle their responsibilities effectively and safely.

- Professional Development: Offering opportunities for career advancement and professional development to retain experienced personnel.

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Correctional Officer I/II	15	15	15	15	15
Correctional Sergeant	5	5	5	5	5
FULL-TIME EQUIVALENT POSITIONS	**20**	**20**	**20**	**20**	**20**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45351 - BOOKING FEE	$15,131	$22,571	$11,288	$0	$0
CHARGES FOR SERVICES TOTAL	**$15,131**	**$22,571**	**$11,288**	**$0**	**$0**
OTHER REVENUE					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
46251 - REIMBURSEMENTS/REFUNDS	$223	$6,642	$6,282	$0	$0
OTHER REVENUE TOTAL	**$223**	**$6,642**	**$6,282**	**$0**	**$0**
STATE & FEDERAL AID					
44290 - STATE-OTHER	$1,000	–	$0	$0	$0
44281 - STATE-STC JAIL TRAINING	$10,428	$10,479	$9,648	$14,470	$14,470
STATE & FEDERAL AID TOTAL	**$11,428**	**$10,479**	**$9,648**	**$14,470**	**$14,470**
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$2,751,456	$3,295,799	$3,148,334	$4,055,055	$4,055,055
48000 - TRANSFER-IN	–	–	–	$195,000	$195,000
48001 - TRANSFER-IN1	–	–	–	$2,641	$2,641
48002 - TRANSFER-IN2	–	–	–	$3,998	$3,998
48003 - TRANSFER-IN3	$615	$359	$406	$5,867	$5,867
48021 - TRF IN - ARPA FUNDS	$235,950	–	–	$0	$0
48005 - TRANSFER-IN5	–	–	$40,512	$0	$0
TRANSFERS TOTAL	**$2,988,021**	**$3,296,158**	**$3,189,251**	**$4,262,561**	**$4,262,561**
REVENUES TOTAL	**$3,014,803**	**$3,335,850**	**$3,216,470**	**$4,277,031**	**$4,277,031**
Expenses					
FIXED ASSETS					
541500 - VEHICLE	$242,256	–	–	$0	$0
FIXED ASSETS TOTAL	**$242,256**	**–**	**–**	**$0**	**$0**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$1,050	$1,800	$2,975	$3,000	$3,000
51125 - CLOTHING ALLOWANCE	$9,200	$11,350	$15,275	$19,300	$19,300
51110 - COMPENSATION INSURANCE	$16,089	$12,823	$14,494	$13,606	$13,606
51100 - FICA/MEDICARE OASDI	$55,971	$62,046	$88,592	$116,702	$116,702
51090 - GROUP INSURANCE	$151,672	$123,134	$167,887	$303,794	$303,794
51040 - HOLIDAY PAY	$3,129	$1,411	$6,538	$7,500	$7,500
51081 - OPEB LIABILITY	$47,562	$48,298	$46,417	$53,709	$53,709
51020 - OTHER WAGES	$22,110	$44,931	$67,127	$100,000	$100,000
51060 - OVERTIME PAY	$157,022	$175,667	$258,866	$260,000	$260,000
51000 - REGULAR WAGES	$580,753	$597,984	$832,719	$1,212,775	$1,212,775
51080 - RETIREMENT	$47,220	$205,249	$253,174	$293,089	$293,089
51070 - UNEMPLOYMENT INSURANCE	$4,566	$3,826	$3,617	$3,560	$3,560
SALARIES & BENEFITS TOTAL	**$1,096,344**	**$1,288,519**	**$1,757,681**	**$2,387,035**	**$2,387,035**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	–	–	$179,161	$179,161
520700 - CLOTHING & SUPPL INMATE	$3,750	$4,865	$6,967	$7,000	$7,000
529851 - COMPUTER HARDWARE/SUPPL	$91	$442	$500	$500	$500
520250 - COPY MACHINE LEASE	$1,313	$1,654	$1,390	$1,600	$1,600
520419 - COVID PPE & CLEANING COST	$816	–	–	$0	$0
527802 - ELECTRIC CHARGES	$57,990	$65,091	$141,256	$112,000	$112,000
520900 - EQUIPMENT MAINTENANCE	$3,956	$445	$6,845	$7,000	$7,000
520303 - FOOD - INMATE	$99,324	$81,057	$67,036	$90,000	$90,000
521102 - FUEL - VEHICLE	$12,485	$7,916	$8,112	$10,000	$10,000
527804 - HEATING FUEL/OIL	$32,504	$25,940	$1,956	$10,000	$10,000
520400 - HOUSEHOLD EXPENSE	$22,450	$27,897	$26,710	$29,000	$29,000
525119 - LIABILITY SELF-FUND INSURANCE	$249,708	$201,693	$229,943	$10,099	$10,099
521300 - MAINT.-BLDG. & GROUNDS	$4,813	$6,996	$4,900	$7,000	$7,000
521980 - MEDICAL SERVICE - PROF SV	$64,260	$123,841	$138,715	$150,000	$150,000
521500 - MEDICAL SUPPLIES	$193	$4,554	$5,727	$7,500	$7,500
521800 - OFFICE EXPENSE	$1,980	$1,275	$1,958	$2,000	$2,000
525000 - OVERHEAD	–	–	–	$313,252	$313,252
520220 - PAPER/PAPER SUPPLIES	$472	–	$500	$500	$500
521504 - PERSCRPTNS/PHARMACEUTICL	$35,693	$26,242	$18,192	$35,000	$35,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520406 - PEST CONTROL	$552	$606	$646	$700	$700
520233 - PRINTING SVC/CHRGS	$158	–	$364	$500	$500
521900 - PROFESSIONAL SVC	$583,761	$636,560	$616,820	$718,860	$718,860
527803 - PROPANE/OTHR HEATING FUEL	$26,507	$24,606	$51,851	$55,000	$55,000
520407 - REFUSE DISPOSAL	$9,339	$10,188	$11,259	$16,244	$16,244
521903 - SECURITY SYSTEM SVC	$420	$315	$1,785	$3,060	$3,060
524400 - SPECIAL DEPARTMENT EXPENSE	$15,760	$18,803	$15,159	$16,653	$16,653
521505 - SPECIAL RX	$615	$366	$412	$5,867	$5,867
527500 - TRAVEL- OUT OF COUNTY	$20,140	$18,204	$30,991	$35,000	$35,000
527807 - WATER/SEWER CHARGES	$45,400	$57,392	$69,290	$66,500	$66,500
SERVICES & SUPPLIES TOTAL	**$1,294,450**	**$1,346,949**	**$1,459,287**	**$1,889,996**	**$1,889,996**
EXPENSES TOTAL	**$2,633,050**	**$2,635,469**	**$3,216,969**	**$4,277,031**	**$4,277,031**
Surplus (Deficit)	$381,753	$700,381	-$499	$0	$0

CORRECTIONS- SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - CITIZENS OPTION FOR PUBLIC SAFETY (COPS)

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70359 - Corrections - Supplemental Law Enforcement Services Fund
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Citizens Option for Public Safety (COPS) program is a state-funded initiative in California designed to provide financial support to local law enforcement agencies. The program, established in 1996, allocates funds to cities and counties to augment public safety expenditures, specifically for "front-line" law enforcement services. These funds are intended to supplement, not replace, existing public safety funding. This budget is for the funds allocated specifically to the jail.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

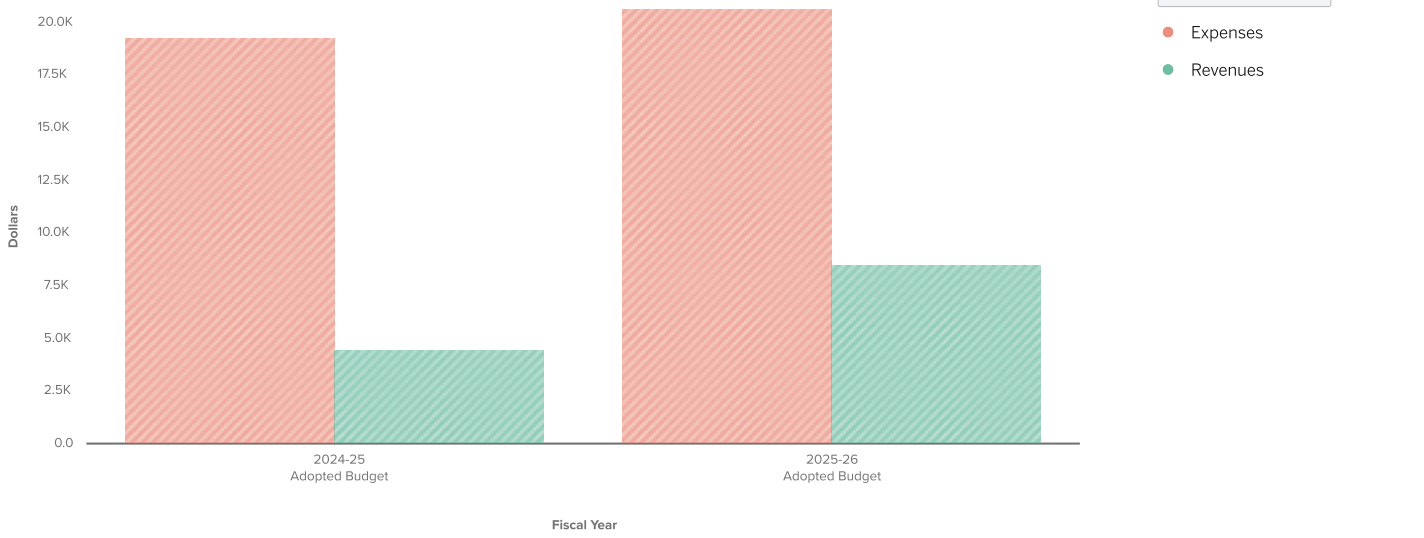
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Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	–	$3,389	–	$0	$0
OTHER REVENUE TOTAL	**–**	**$3,389**	**–**	**$0**	**$0**
STATE & FEDERAL AID					
44393 - ST- SLESF & JUVNL JST	$8,637	$9,976	$10,406	$8,500	$8,500
STATE & FEDERAL AID TOTAL	**$8,637**	**$9,976**	**$10,406**	**$8,500**	**$8,500**
REVENUES TOTAL	**$8,637**	**$13,365**	**$10,406**	**$8,500**	**$8,500**
Expenses					
SERVICES & SUPPLIES					
524900 - AMMUNITION/TACTICAL SUPP	–	$4,229	–	$13,060	$13,060
525000 - OVERHEAD	$70	$336	–	$235	$235
520940 - SAFETY EQUIPMENT/EXPENSES	$3,000	$3,389	$13,070	$7,334	$7,334
SERVICES & SUPPLIES TOTAL	**$3,070**	**$7,954**	**$13,070**	**$20,629**	**$20,629**
EXPENSES TOTAL	**$3,070**	**$7,954**	**$13,070**	**$20,629**	**$20,629**
Surplus (Deficit)	$5,568	$5,410	-$2,664	-$12,129	-$12,129

COURT SECURITY

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70387 - Court Security
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION



County court security is a crucial aspect of maintaining safety and order within the Plumas County judicial facilities. The responsibilities for court security falls under the jurisdiction of the Sheriff's Department. These responsibilities include:

1. **Screening and Access Control**: Ensuring that all individuals entering the courthouse are screened for weapons and other prohibited items through the use of metal detectors, X-ray machines, and personal searches.
2. **Courtroom Security**: Providing security during court proceedings to ensure the safety of judges, jurors, witnesses, defendants, and the public. This may involve the presence of armed deputies or officers in the courtroom.
3. **Transporting Inmates**: Safely transporting inmates from detention facilities to the courthouse and back. This includes securing inmates in holding cells within the courthouse before and after their court appearances.
4. **Emergency Response**: Being prepared to respond to emergencies, such as medical incidents, threats, or acts of violence within the courthouse. This includes having a well-coordinated response plan and communication system.
5. **Monitoring and Surveillance**: Using surveillance cameras and other monitoring technologies to oversee the courthouse's interior and exterior for any suspicious activities or security breaches.
6. **Security Assessments and Planning**: Conducting regular security assessments to identify potential vulnerabilities and developing plans to address them. This may include updating security protocols and training staff on emergency procedures.
7. **Collaborating with Other Agencies**: Working with other law enforcement agencies, emergency services, and court administration to ensure comprehensive security coverage and effective incident management.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

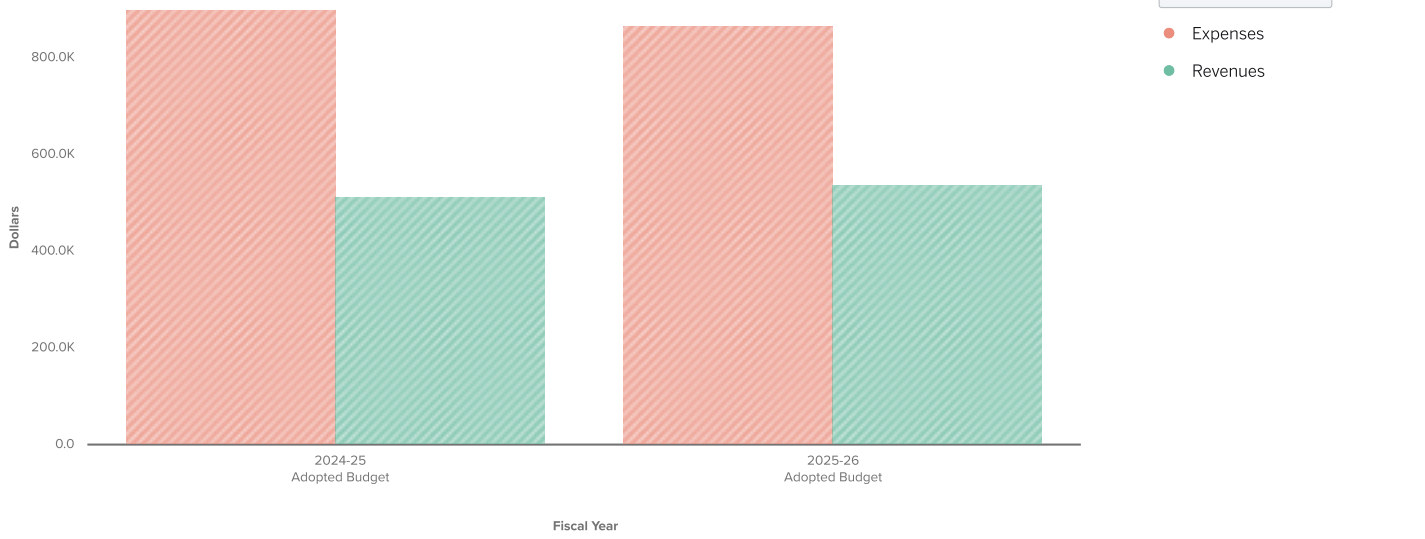
Back History Reset

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Types

Court Security Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
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
FULL-TIME EQUIVALENT POSITIONS	**3**	**3**	**3**	**3**	**3**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46024 - OTHER - SERVICE PROVIDED	$64,233	$69,082	$89,814	$96,000	$96,000
46251 - REIMBURSEMENTS/REFUNDS	–	$297	–	$0	$0
OTHER REVENUE TOTAL	**$64,233**	**$69,379**	**$89,814**	**$96,000**	**$96,000**
TRANSFERS					
48700 - TRN-ST SO TRIAL CRT SEC	$498,644	$489,970	$451,115	$441,000	$441,000
48005 - TRANSFER-IN5	–	–	$12,983	$0	$0
TRANSFERS TOTAL	**$498,644**	**$489,970**	**$464,098**	**$441,000**	**$441,000**
REVENUES TOTAL	**$562,877**	**$559,349**	**$553,912**	**$537,000**	**$537,000**
Expenses					

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
FIXED ASSETS					
541500 - VEHICLE	$4,353	–	$68,811	$0	$0
FIXED ASSETS TOTAL	**$4,353**	**–**	**$68,811**	**$0**	**$0**
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$400	$960	$1,240	$1,920	$1,920
51125 - CLOTHING ALLOWANCE	$1,200	$2,000	$2,000	$3,425	$3,425
51110 - COMPENSATION INSURANCE	$5,066	$4,483	$5,427	$5,220	$5,220
51100 - FICA/MEDICARE OASDI	$13,366	$14,773	$15,937	$22,226	$22,226
51090 - GROUP INSURANCE	$5,828	$27,658	$50,065	$60,100	$60,100
51040 - HOLIDAY PAY	$488	–	$2,430	$3,500	$3,500
51081 - OPEB LIABILITY	$7,135	$7,245	$6,963	$8,057	$8,057
51020 - OTHER WAGES	$130,972	$147,176	$165,761	$192,000	$192,000
51060 - OVERTIME PAY	$33,918	$47,886	$53,217	$70,000	$70,000
51000 - REGULAR WAGES	$108,387	$168,410	$177,278	$225,582	$225,582
51080 - RETIREMENT	$14,684	$33,760	$116,970	$124,313	$124,313
51070 - UNEMPLOYMENT INSURANCE	$1,398	$1,376	$1,215	$1,144	$1,144
SALARIES & BENEFITS TOTAL	**$322,843**	**$455,727**	**$598,504**	**$717,487**	**$717,487**
SERVICES & SUPPLIES					
521102 - FUEL - VEHICLE	$8,990	$7,884	$5,287	$12,000	$12,000
525119 - LIABILITY SELF-FUND INSURANCE	$3,746	$4,131	$4,493	$4,164	$4,164
521800 - OFFICE EXPENSE	–	$41	$177	$500	$500
525000 - OVERHEAD	–	–	–	$21,018	$21,018
520940 - SAFETY EQUIPMENT/EXPENSES	$5,000	–	$10,024	$5,000	$5,000
528400 - CONTINGENCIES	–	–	–	$100,996	$100,996
521240 - TOOLS & EQUIPMENT	–	–	$916	$5,000	$5,000
SERVICES & SUPPLIES TOTAL	**$17,736**	**$12,055**	**$20,897**	**$148,678**	**$148,678**
EXPENSES TOTAL	**$344,932**	**$467,782**	**$688,211**	**$866,165**	**$866,165**
Surplus (Deficit)	$217,945	$91,567	-$134,299	-$329,165	-$329,165

CRIMINAL JUSTICE CONSTRUCTION

Fund: 0093 Criminal Justice Construction Fund
Budget Unit: 20293 - Criminal Justice Construction
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION

These funds are used for the purpose of assisting in the construction, reconstruction, expansion, improvement, operation, or maintenance of the Plumas County criminal justice and court facilities and for improvement of criminal justice automated information systems.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
FINES & PENALTIES					
42040 - OTHER COURT FINES	$43,925	$46,706	$43,046	$44,000	$44,000
FINES & PENALTIES TOTAL	**$43,925**	**$46,706**	**$43,046**	**$44,000**	**$44,000**
OTHER REVENUE					
46251 - REIMBURSEMENTS/REFUNDS	–	$333,412	–	$0	$0
OTHER REVENUE TOTAL	**–**	**$333,412**	**–**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$3,712	$3,006	$13,508	$3,000	$3,000
43998 - UNREALZED GAINS/LOSSES	$1,617	$804	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$5,329**	**$3,810**	**$13,508**	**$3,000**	**$3,000**
REVENUES TOTAL	**$49,255**	**$383,928**	**$56,554**	**$47,000**	**$47,000**
Expenses					
FIXED ASSETS					
543900 - CAMERAS/CAMERA EQUIPMENT	–	–	–	$90,000	$90,000
54500 - FENCING	–	–	–	$100,000	$100,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$190,000**	**$190,000**
SERVICES & SUPPLIES					
525000 - OVERHEAD	–	–	–	$2,304	$2,304
521900 - PROFESSIONAL SVC	$116,213	$94,247	$10,028	$15,000	$15,000
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	–	$7,531	$7,531
528400 - CONTINGENCIES	–	–	–	$267,330	$267,330
SERVICES & SUPPLIES TOTAL	**$116,213**	**$94,247**	**$10,028**	**$292,165**	**$292,165**
EXPENSES TOTAL	**$116,213**	**$94,247**	**$10,028**	**$482,165**	**$482,165**
Surplus (Deficit)	-$66,958	$289,681	$46,526	-$435,165	-$435,165

DNA PENALTY (PROP 69)

Fund: 0037 DNA Penalty (Prop 69)
Budget Unit: 20237 - DNA Penalty (Prop 69)
Function: 02 - Public Protection
Activity: 17 - Judicial

DESCRIPTION

These funds are used to reimburse the local sheriff or other law enforcement agencies for the collection of DNA specimens, samples, and print impressions. Specifically used to maintain the required live scan equipment.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
FINES & PENALTIES					
42037 - DNA PENALTY (PROP 69)	$4,377	–	–	$4,000	$4,000
FINES & PENALTIES TOTAL	**$4,377**	**–**	**–**	**$4,000**	**$4,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$654	$880	$824	$650	$650
43998 - UNREALZED GAINS/LOSSES	$214	$217	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$868**	**$1,097**	**$824**	**$650**	**$650**
REVENUES TOTAL	**$5,245**	**$1,097**	**$824**	**$4,650**	**$4,650**
Expenses					
FIXED ASSETS					
549921 - LIVE SCAN - FINGER PRNT	–	–	$7,020	$0	$0
FIXED ASSETS TOTAL	**–**	**–**	**$7,020**	**$0**	**$0**
SERVICES & SUPPLIES					
520900 - EQUIPMENT MAINTENANCE	$1,920	$1,920	$2,450	$18,199	$18,199
521700 - MISC EXPENSES	–	$370	–	$3,942	$3,942
525000 - OVERHEAD	-$18	-$27	–	$8	$8
SERVICES & SUPPLIES TOTAL	**$1,902**	**$2,263**	**$2,450**	**$22,149**	**$22,149**
EXPENSES TOTAL	**$1,902**	**$2,263**	**$9,469**	**$22,149**	**$22,149**
Surplus (Deficit)	$3,343	-$1,167	-$8,645	-$17,499	-$17,499

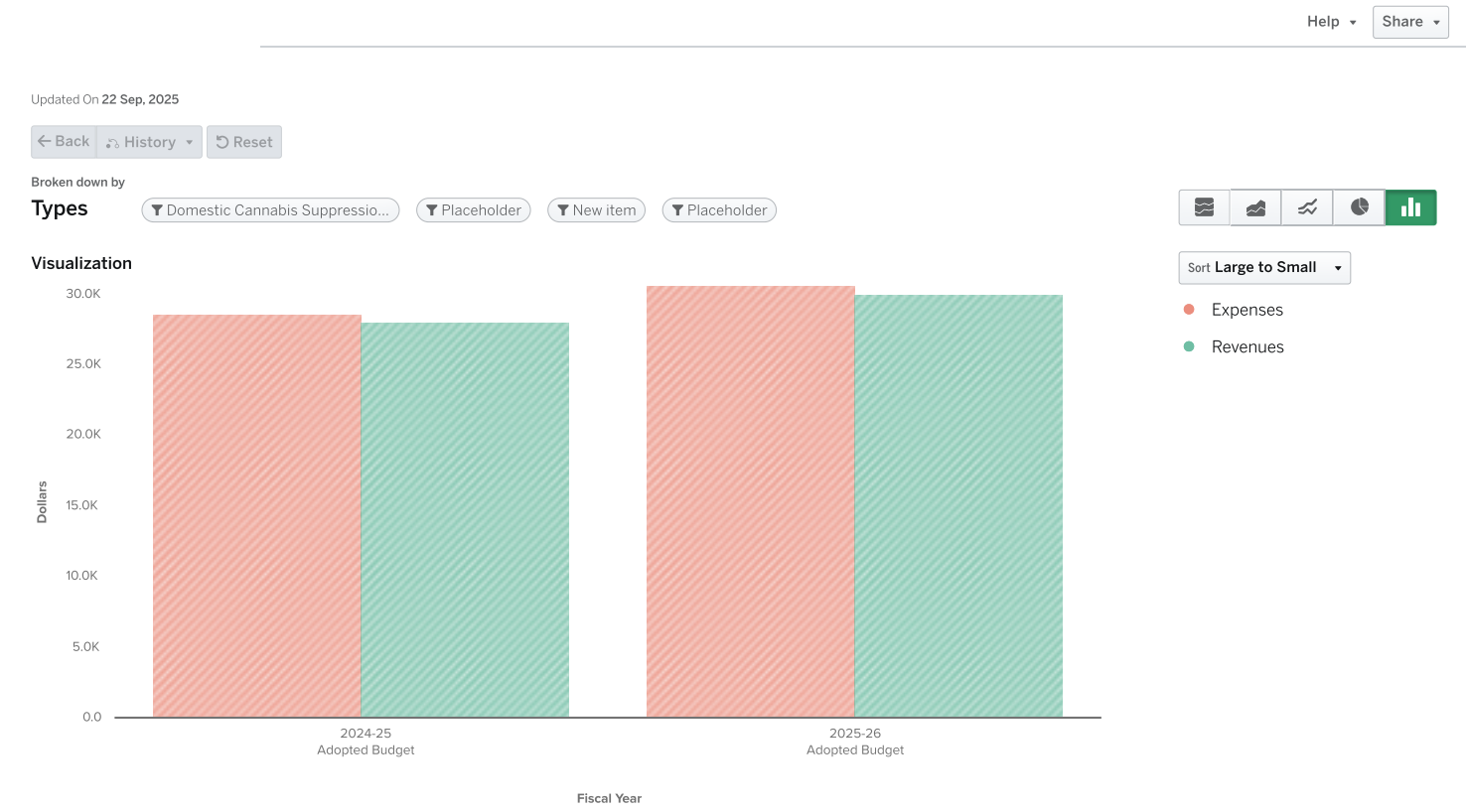
DOMESTIC CANNABIS ERADICATION/SUPPRESSION PROGRAM

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70348 - Domestic Cannabis Suppression/Eradication Program (DCE/SP)
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Domestic Cannabis Suppression/Eradication Program (DCE/SP) is a nationwide initiative aimed at reducing the illegal cultivation of cannabis within the United States. The program is coordinated by the Drug Enforcement Administration (DEA) and involves collaboration with state and local law enforcement agencies to identify, suppress, and eradicate illicit cannabis cultivation operations. The program focuses on both public lands, such as national forests and parks, and private properties where illegal growing activities occur.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44500 - FEDL-LAW ENFORCEMENT	$27,550	$25,425	$26,717	$30,000	$30,000
STATE & FEDERAL AID TOTAL	**$27,550**	**$25,425**	**$26,717**	**$30,000**	**$30,000**
TRANSFERS					
48001 - TRANSFER-IN1	$1,243	$586	–	$0	$0
TRANSFERS TOTAL	**$1,243**	**$586**	**–**	**$0**	**$0**
REVENUES TOTAL	**$28,793**	**$26,011**	**$26,717**	**$30,000**	**$30,000**
Expenses					
SERVICES & SUPPLIES					
526300 - HELICOPTER/AIRCRAFT EXP	$27,550	$25,425	$26,717	$30,000	$30,000
525000 - OVERHEAD	$596	$43	–	$130	$130
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	–	$423	$423
SERVICES & SUPPLIES TOTAL	**$28,146**	**$25,468**	**$26,717**	**$30,553**	**$30,553**
EXPENSES TOTAL	**$28,146**	**$25,468**	**$26,717**	**$30,553**	**$30,553**
Surplus (Deficit)	$647	$543	$0	-$553	-$553

GRANT - EVERY 15 MINUTES

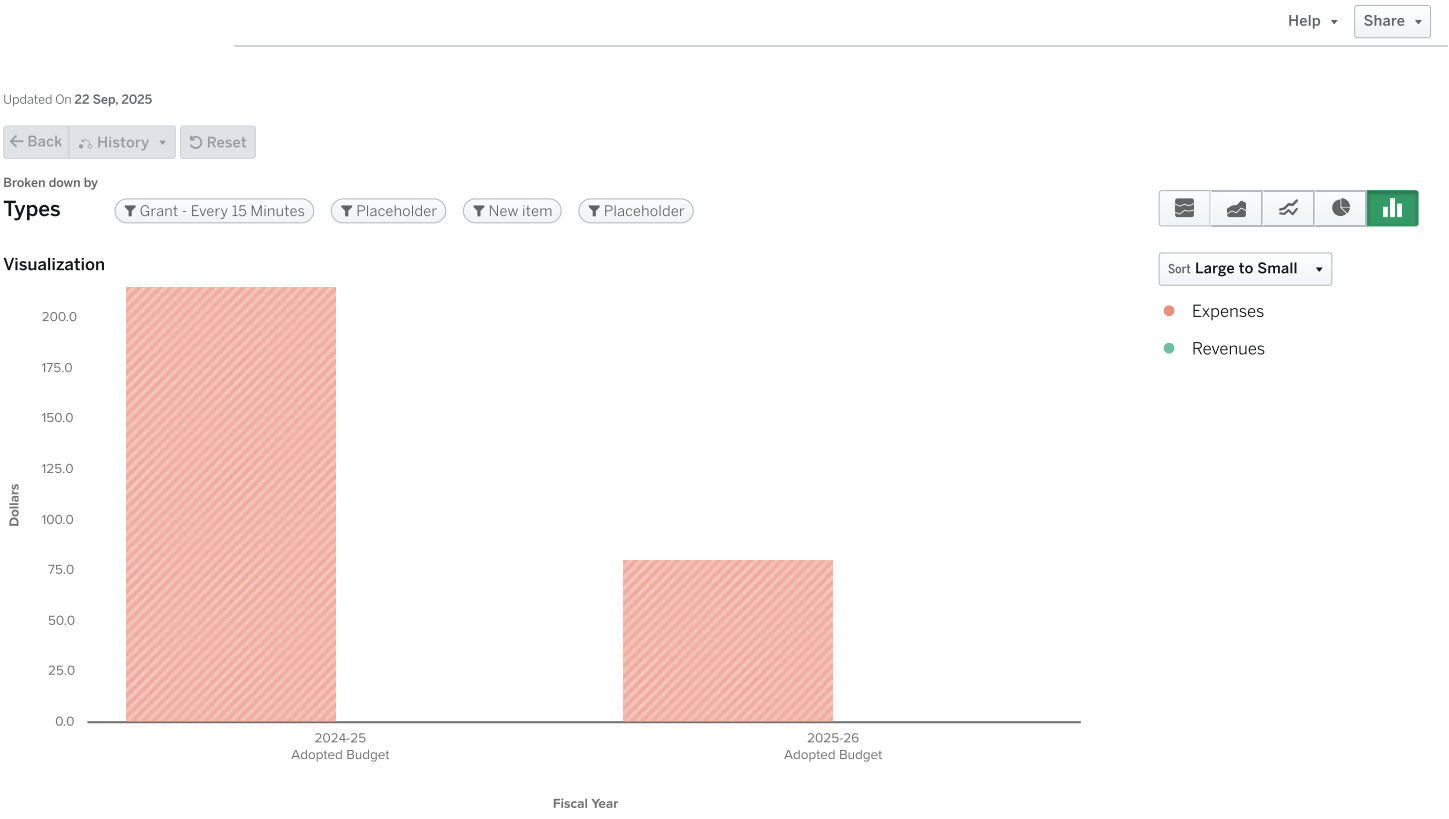
Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70340 - Grant - Every 15 Minutes
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Grant funds for providing the CHP Every 15 Minutes Program - has not been funded in the past few years. This budget will be closed out in FY 25/26.



REVENUE VS. EXPENDITURE



BUDGET DETAIL -

SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
SERVICES & SUPPLIES					
521800 - OFFICE EXPENSE	–	–	$134	$0	$0
525000 - OVERHEAD	-$46	-$58	–	-$6	-$6
SERVICES & SUPPLIES TOTAL	**-$46**	**-$58**	**$134**	**-$6**	**-$6**
TRANSFERS					
580000 - TRANSFER	–	–	–	$87	$87
TRANSFERS TOTAL	**–**	**–**	**–**	**$87**	**$87**
EXPENSES TOTAL	**-$46**	**-$58**	**$134**	**$81**	**$81**
Surplus (Deficit)	$46	$58	-$134	-$81	-$81

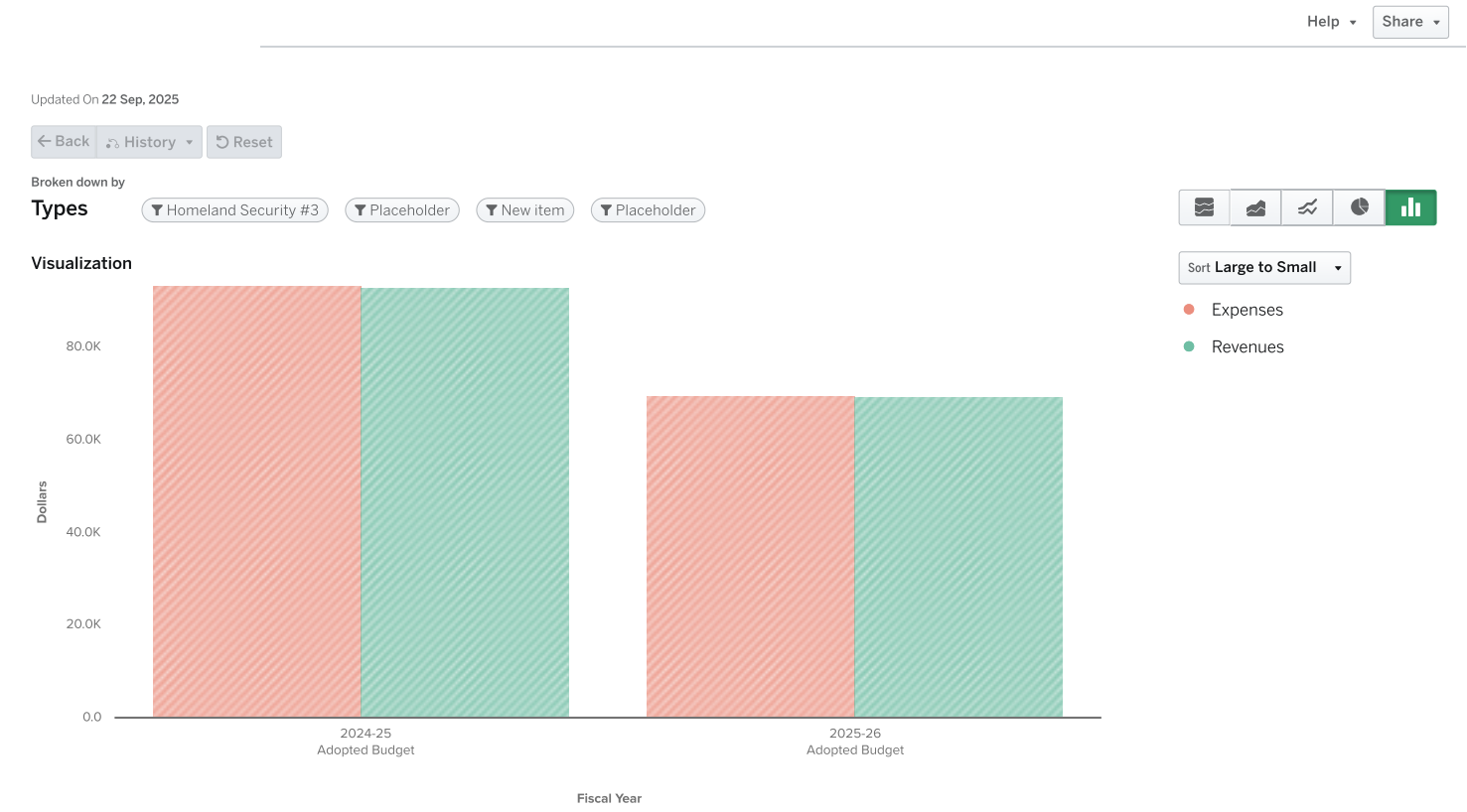
HOMELAND SECURITY #3 - FEDERAL HOMELAND SECURITY GRANT PROGRAM (HSGP)

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70386 - Homeland Security #3 - Federal Homeland Security Grant Program (HSGP)
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Federal Homeland Security Grant Program (HSGP) is a suite of grant programs designed to enhance the ability of state, local, tribal, and territorial governments to prepare for, prevent, respond to, and recover from terrorist attacks and other disasters. Administered by the Federal Emergency Management Agency (FEMA), HSGP provides funding for a range of activities, including planning, equipment acquisition, training, exercises, and management and administration.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44132 - STATE HOMELAND DEFENSE	–	$0	$5,275	$68,624	$68,624
STATE & FEDERAL AID TOTAL	**–**	**$0**	**$5,275**	**$68,624**	**$68,624**
TRANSFERS					
48000 - TRANSFER-IN	–	–	–	$709	$709
TRANSFERS TOTAL	**–**	**–**	**–**	**$709**	**$709**
REVENUES TOTAL	**–**	**$0**	**$5,275**	**$69,333**	**$69,333**
Expenses					
FIXED ASSETS					
542200 - COMMUNICATION EQUIPMENT	$33,223	–	–	$37,010	$37,010
FIXED ASSETS TOTAL	**$33,223**	**–**	**–**	**$37,010**	**$37,010**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	$1,403	–	–	$10,300	$10,300
521260 - CAMERA/CAMERA ACCESSORY	$5,400	–	–	$7,800	$7,800
521250 - COMMUNICATION EQUIP	$44,137	–	$5,275	$4,000	$4,000
529851 - COMPUTER HARDWARE/SUPPL	–	–	$19,170	$6,514	$6,514
525000 - OVERHEAD	–	–	–	$866	$866
527500 - TRAVEL- OUT OF COUNTY	–	–	–	$3,000	$3,000
SERVICES & SUPPLIES TOTAL	**$50,939**	**–**	**$24,445**	**$32,480**	**$32,480**
EXPENSES TOTAL	**$84,162**	**–**	**$24,445**	**$69,490**	**$69,490**
Surplus (Deficit)	-$84,162	$0	-$19,170	-$157	-$157

HOMELAND SECURITY - OES - FEDERAL HOMELAND SECURITY GRANT PROGRAM (HSGP)

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70345 - Homeland Security - OES - Federal Homeland Security Grant Program (HSGP)
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Federal Homeland Security Grant Program (HSGP) is a suite of grant programs designed to enhance the ability of state, local, tribal, and territorial governments to prepare for, prevent, respond to, and recover from terrorist attacks and other disasters. Administered by the Federal Emergency Management Agency (FEMA), HSGP provides funding for a range of activities, including planning, equipment acquisition, training, exercises, and management and administration.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44132 - STATE HOMELAND DEFENSE	$0	$7,300	$6,507	$0	$0
STATE & FEDERAL AID TOTAL	**$0**	**$7,300**	**$6,507**	**$0**	**$0**
REVENUES TOTAL	**$0**	**$7,300**	**$6,507**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	$7,300	–	$0	$0
521250 - COMMUNICATION EQUIP	–	$6,507	–	$0	$0
529500 - COMPUTER	–	–	$64,769	$0	$0
529851 - COMPUTER HARDWARE/SUPPL	–	–	$1,493	$0	$0
525000 - OVERHEAD	-$349	$407	–	$20	$20
527500 - TRAVEL- OUT OF COUNTY	–	–	$1,248	$0	$0
SERVICES & SUPPLIES TOTAL	**-$349**	**$14,214**	**$67,510**	**$20**	**$20**
TRANSFERS					
580000 - TRANSFER	–	–	–	$12,045	$12,045
TRANSFERS TOTAL	**–**	**–**	**–**	**$12,045**	**$12,045**
EXPENSES TOTAL	**-$349**	**$14,214**	**$67,510**	**$12,065**	**$12,065**
Surplus (Deficit)	$349	-$6,914	-$61,003	-$12,065	-$12,065

HOMELAND SECURITY - SHERIFF - FEDERAL HOMELAND SECURITY GRANT PROGRAM (HSGP)

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70344 - Homeland Security - Sheriff - Federal Homeland Security Grant Program (HSGP)
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Federal Homeland Security Grant Program (HSGP) is a suite of grant programs designed to enhance the ability of state, local, tribal, and territorial governments to prepare for, prevent, respond to, and recover from terrorist attacks and other disasters. Administered by the Federal Emergency Management Agency (FEMA), HSGP provides funding for a range of activities, including planning, equipment acquisition, training, exercises, and management and administration.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

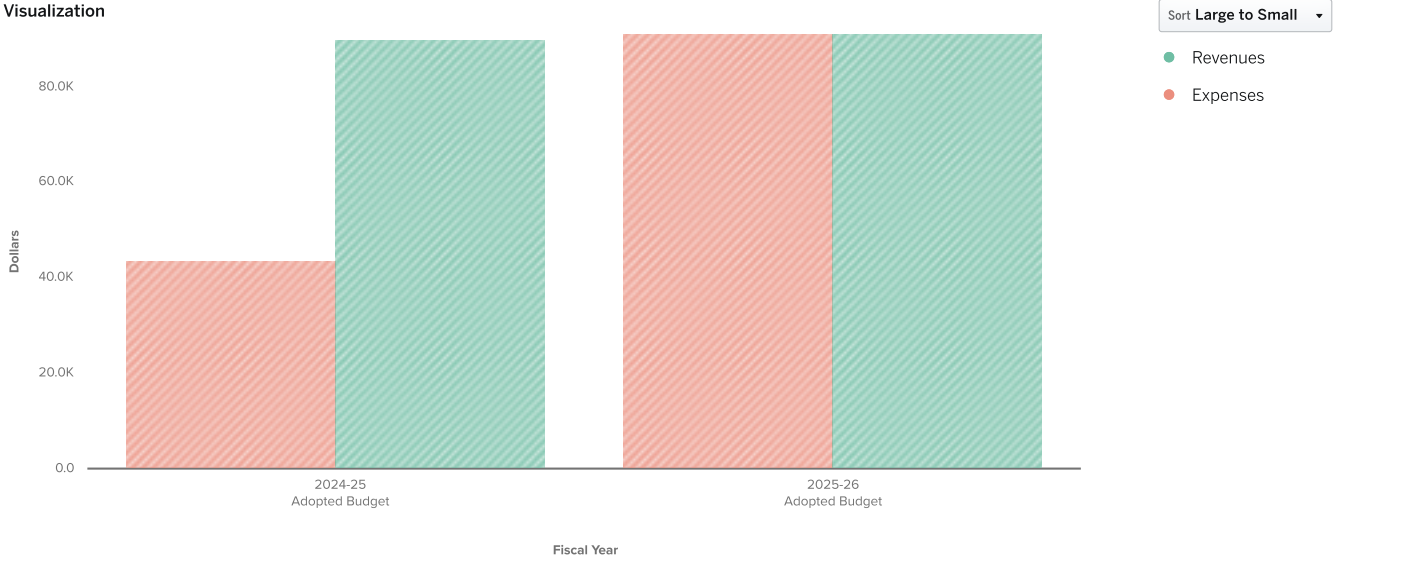
Back History Reset

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Types

Homeland Security - Sheriff | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44132 - STATE HOMELAND DEFENSE	$3,060	–	$68,465	$91,008	$91,008
STATE & FEDERAL AID TOTAL	**$3,060**	**–**	**$68,465**	**$91,008**	**$91,008**
REVENUES TOTAL	**$3,060**	**–**	**$68,465**	**$91,008**	**$91,008**
Expenses					
FIXED ASSETS					
542200 - COMMUNICATION EQUIPMENT	–	$41,841	–	$0	$0
FIXED ASSETS TOTAL	**–**	**$41,841**	**–**	**$0**	**$0**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	–	–	$20,000	$20,000
521250 - COMMUNICATION EQUIP	$3,060	$4,553	–	$4,500	$4,500
529500 - COMPUTER	–	–	$22,071	$0	$0
529851 - COMPUTER HARDWARE/SUPPL	–	–	–	$63,508	$63,508
525000 - OVERHEAD	–	–	–	-$108	-$108
521240 - TOOLS & EQUIPMENT	–	–	–	$3,000	$3,000
527500 - TRAVEL- OUT OF COUNTY	–	–	–	$108	$108
SERVICES & SUPPLIES TOTAL	**$3,060**	**$4,553**	**$22,071**	**$91,008**	**$91,008**
EXPENSES TOTAL	**$3,060**	**$46,394**	**$22,071**	**$91,008**	**$91,008**
Surplus (Deficit)	$0	-$46,394	$46,394	$0	$0

INMATE WELFARE

Fund: 0017 0017I Inmate Welfare Fund
Budget Unit: 22911 - Inmate Welfare
Function: 02 - Public Protection
Activity: 19 - Detention & Correction

DESCRIPTION

These funds are used exclusively for the benefit, education, and welfare of the inmates confined within the Plumas County Jail.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46018 - COMMISSARY	$38,608	$41,185	$42,193	$40,000	$40,000
OTHER REVENUE TOTAL	**$38,608**	**$41,185**	**$42,193**	**$40,000**	**$40,000**
TRANSFERS					
48000 - TRANSFER-IN	$4,215	$1,622	$8,676	$6,485	$6,485
TRANSFERS TOTAL	**$4,215**	**$1,622**	**$8,676**	**$6,485**	**$6,485**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$1,614	$2,277	$2,484	$1,000	$1,000
USE OF MONEY & PROPERTY TOTAL	**$1,614**	**$2,277**	**$2,484**	**$1,000**	**$1,000**
REVENUES TOTAL	**$44,438**	**$45,084**	**$53,352**	**$47,485**	**$47,485**
Expenses					
OTHER CHARGES					
530100 - SUPPORT - CARE OF PERSONS	$4,644	$2,371	$3,357	$10,000	$10,000
OTHER CHARGES TOTAL	**$4,644**	**$2,371**	**$3,357**	**$10,000**	**$10,000**
SERVICES & SUPPLIES					
524430 - CABLE RADIO/TV	$1,014	$1,964	$1,279	$2,000	$2,000
524409 - COMMISSARY EXPENSES	$16,137	$25,353	$20,882	$40,000	$40,000
529851 - COMPUTER HARDWARE/SUPPL	–	–	–	$4,000	$4,000
524550 - KITCHEN EQUIPMENT	$1,295	–	–	$4,000	$4,000
521300 - MAINT.-BLDG. & GROUNDS	$3,657	$2,778	$798	$12,000	$12,000
521700 - MISC EXPENSES	$716	$674	$185	$7,500	$7,500
525000 - OVERHEAD	$1,622	$5,149	–	$6,485	$6,485
520201 - PHONE - LAND LINE (S)	$245	$221	$217	$300	$300
521900 - PROFESSIONAL SVC	$3,193	$4,286	$4,260	$7,000	$7,000
523670 - REF MANUAL/LAW,CODE BOOKS	$1,152	$1,166	$4,895	$7,000	$7,000
523711 - SUBSCRIPTIONS	–	–	$1,272	$1,500	$1,500
528220 - TELEVISION(S)	$757	$82	–	$5,000	$5,000
528400 - CONTINGENCIES	–	–	–	$15,171	$15,171
521240 - TOOLS & EQUIPMENT	–	–	–	$4,000	$4,000
SERVICES & SUPPLIES TOTAL	**$29,787**	**$41,672**	**$33,788**	**$115,956**	**$115,956**
EXPENSES TOTAL	**$34,430**	**$44,044**	**$37,145**	**$125,956**	**$125,956**
Surplus (Deficit)	$10,008	$1,041	$16,208	-$78,471	-$78,471

MEDCOM

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70357 - Medcom
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

These funds are used for maintaining emergency medical communications equipment and services.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46056 - MEDCOM - RADIO	–	$42,000	$18,000	$18,000	$18,000
OTHER REVENUE TOTAL	**–**	**$42,000**	**$18,000**	**$18,000**	**$18,000**
TRANSFERS					
48000 - TRANSFER-IN	$6,466	$6,909	$5,224	$0	$0
48001 - TRANSFER-IN1	–	–	–	$7,000	$7,000
TRANSFERS TOTAL	**$6,466**	**$6,909**	**$5,224**	**$7,000**	**$7,000**
REVENUES TOTAL	**$6,466**	**$48,909**	**$23,224**	**$25,000**	**$25,000**
Expenses					
FIXED ASSETS					
542203 - REPEATER EQUIP/INSTALL	–	–	–	$45,000	$45,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$45,000**	**$45,000**
SERVICES & SUPPLIES					
521250 - COMMUNICATION EQUIP	–	–	–	$10,000	$10,000
520912 - COMMUNICATION EQUIP MAINT	$9,983	$10,342	$13,153	$30,403	$30,403
525000 - OVERHEAD	-$159	-$117	–	$326	$326
528400 - CONTINGENCIES	–	–	–	$60,202	$60,202
SERVICES & SUPPLIES TOTAL	**$9,824**	**$10,225**	**$13,153**	**$100,931**	**$100,931**
EXPENSES TOTAL	**$9,824**	**$10,225**	**$13,153**	**$145,931**	**$145,931**
Surplus (Deficit)	-$3,358	$38,684	$10,071	-$120,931	-$120,931

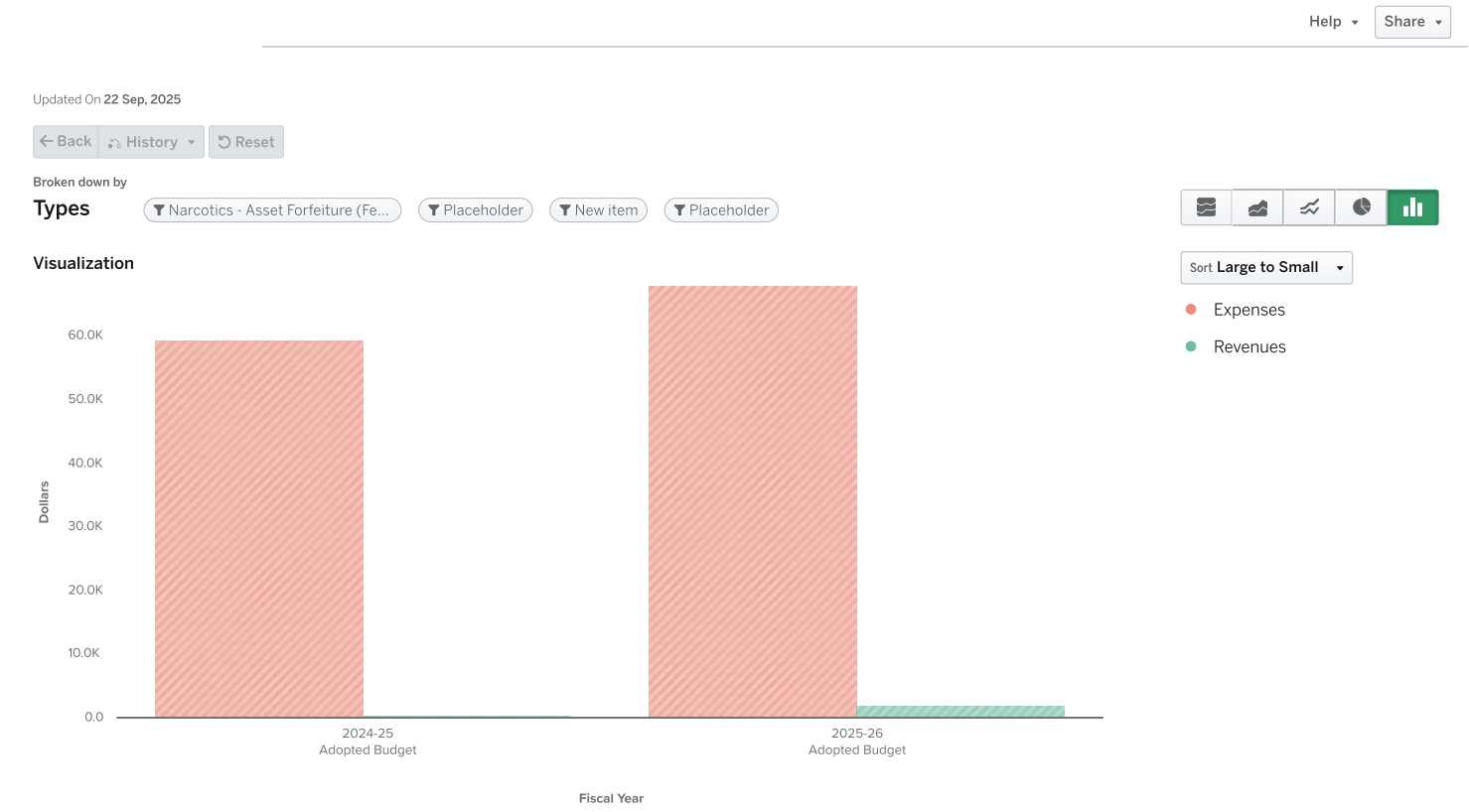
NARCOTICS - ASSET FORFEITURE (FEDERAL)

Fund: 0017 0017N Narcotics Fund
Budget Unit: 20343 - Narcotics - Asset Forfeiture (Federal)
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Federal Narcotics Asset Forfeiture programs are critical tools used by law enforcement agencies to disrupt and dismantle drug trafficking organizations by seizing assets derived from or used in criminal activities. These programs aim to deprive criminals of the proceeds of their illegal activities, thus weakening their financial infrastructure and operational capabilities. Asset forfeiture is also intended to deter crime by removing the financial incentives associated with drug trafficking and other narcotics-related offenses.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
FINES & PENALTIES					
42014 - ASSETS FORFEITURE	–	–	$6,704	$0	$0
FINES & PENALTIES TOTAL	**–**	**–**	**$6,704**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$1,700	$2,066	$2,012	$2,000	$2,000
43998 - UNREALZED GAINS/LOSSES	$14,861	$13,509	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$16,561**	**$15,575**	**$2,012**	**$2,000**	**$2,000**
REVENUES TOTAL	**$16,561**	**$15,575**	**$8,716**	**$2,000**	**$2,000**
Expenses					
SERVICES & SUPPLIES					
521260 - CAMERA/CAMERA ACCESSORY	–	–	–	$2,000	$2,000
526300 - HELICOPTER/AIRCRAFT EXP	–	–	–	$12,000	$12,000
525000 - OVERHEAD	-$132	-$95	–	$24	$24
524207 - STORAGE SPACE RENT	$1,992	$1,992	$1,992	$2,000	$2,000
528400 - CONTINGENCIES	–	–	–	$38,834	$38,834
521240 - TOOLS & EQUIPMENT	–	–	$379	$5,000	$5,000
527500 - TRAVEL- OUT OF COUNTY	–	$4,039	–	$8,000	$8,000
SERVICES & SUPPLIES TOTAL	**$1,860**	**$5,936**	**$2,371**	**$67,858**	**$67,858**
EXPENSES TOTAL	**$1,860**	**$5,936**	**$2,371**	**$67,858**	**$67,858**
Surplus (Deficit)	$14,701	$9,639	$6,345	-$65,858	-$65,858

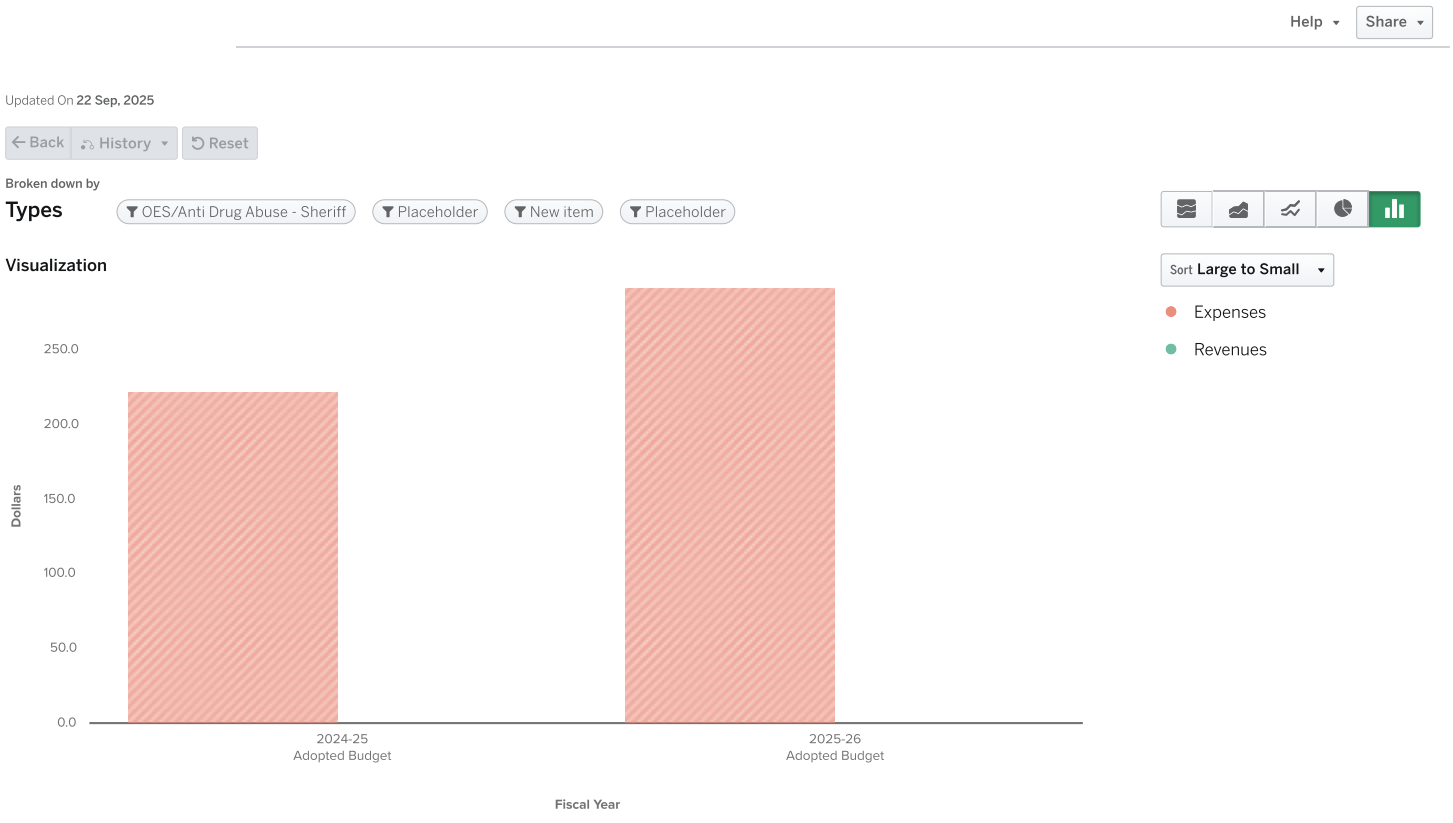
OES/ANTI DRUG ABUSE - SHERIFF

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70385 - OES/Anti Drug Abuse - Sheriff
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Provided anti-drug abuse enforcement. No longer funded and budget is for expenses relating to when program was funded. This budget will be closed out in FY 25/26.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48000 - TRANSFER-IN	–	$135	–	$0	$0
TRANSFERS TOTAL	**–**	**$135**	**–**	**$0**	**$0**
REVENUES TOTAL	**–**	**$135**	**–**	**$0**	**$0**
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$170	$156	$68	$0	$0
51070 - UNEMPLOYMENT INSURANCE	$17	$4	–	$0	$0
SALARIES & BENEFITS TOTAL	**$187**	**$160**	**$68**	**$0**	**$0**
SERVICES & SUPPLIES					
525119 - LIABILITY SELF-FUND INSURANCE	$126	$47	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$126**	**$47**	**–**	**$0**	**$0**
TRANSFERS					
580001 - TRANSFER	–	–	–	$291	$291
TRANSFERS TOTAL	**–**	**–**	**–**	**$291**	**$291**
EXPENSES TOTAL	**$313**	**$207**	**$68**	**$291**	**$291**
Surplus (Deficit)	-$313	-$72	-$68	-$291	-$291

OFF HIGHWAY VEHICLE GRANT

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70384 - Off Highway Vehicle Grant
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Off-Highway Vehicle (OHV) Grant Program provides funding to support the development, maintenance, and management of off-highway vehicle recreational areas, trails, and facilities. These grants aim to enhance recreational opportunities while promoting safe and environmentally responsible use of OHVs, such as all-terrain vehicles (ATVs), dirt bikes, snowmobiles, and four-wheel drive vehicles.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

Off Highway Vehicle Grant | Placeholder | New item | Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46082 - SALE OF SURPLUS PROP	–	–	$27,192	$0	$0
OTHER REVENUE TOTAL	**–**	**–**	**$27,192**	**$0**	**$0**
STATE & FEDERAL AID					
44109 - STATE-AID OHV (LIC FEES)	$48,439	$27,382	$27,040	$23,000	$23,000
44110 - STATE-OHV GRANT SHERIFF	$34,892	$20,268	$0	$32,857	$32,857
44110P - STATE-OHV GRANT SHERIFF	–	$25,071	–	$0	$0
STATE & FEDERAL AID TOTAL	**$83,331**	**$72,720**	**$27,040**	**$55,857**	**$55,857**
REVENUES TOTAL	**$83,331**	**$72,720**	**$54,232**	**$55,857**	**$55,857**
Expenses					
FIXED ASSETS					
545700 - PATROL EQUIPMENT	$17,266	–	$10,973	$0	$0
FIXED ASSETS TOTAL	**$17,266**	**–**	**$10,973**	**$0**	**$0**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	–	$0	–	$2	$2
51100 - FICA/MEDICARE OASDI	$618	$417	$1,031	$1,015	$1,015
51060 - OVERTIME PAY	$41,150	$26,013	$45,948	$70,000	$70,000
51070 - UNEMPLOYMENT INSURANCE	–	–	–	$1	$1
SALARIES & BENEFITS TOTAL	**$41,768**	**$26,431**	**$46,978**	**$71,018**	**$71,018**
SERVICES & SUPPLIES					
520900 - EQUIPMENT MAINTENANCE	$4,766	$3,529	$826	$25,000	$25,000
525119 - LIABILITY SELF-FUND INSURANCE	–	–	$2	$2	$2

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
525000 - OVERHEAD	$284	-$40	–	$781	$781
521240 - TOOLS & EQUIPMENT	$6,949	$3,130	$2,934	$20,000	$20,000
527500 - TRAVEL- OUT OF COUNTY	–	–	–	$33,180	$33,180
SERVICES & SUPPLIES TOTAL	**$11,999**	**$6,618**	**$3,762**	**$78,963**	**$78,963**
EXPENSES TOTAL	**$71,033**	**$33,049**	**$61,714**	**$149,981**	**$149,981**
Surplus (Deficit)	$12,298	$39,671	-$7,481	-$94,124	-$94,124

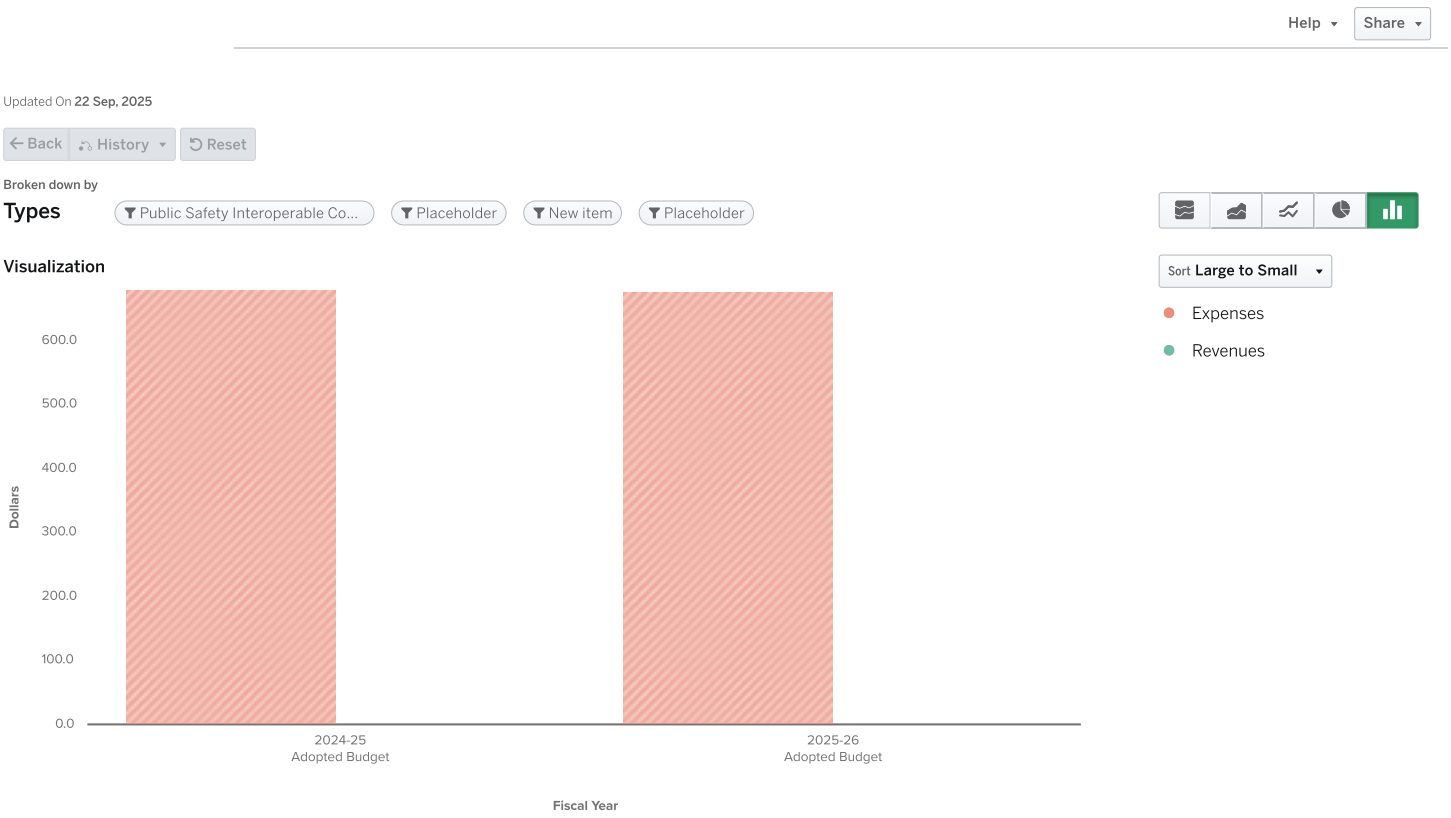
PUBLIC SAFETY INTEROPERABLE COMMUNICATION GRANT

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70339 - Public Safety Interoperable Communication Grant
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Former communication grant funding is no longer received. This budget will be closed out in the FY 25/26.

REVENUE VS. EXPENDITURE



BUDGET DETAIL -

SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	-$19	-$25	–	-$6	-$6
SERVICES & SUPPLIES TOTAL	**-$19**	**-$25**	**–**	**-$6**	**-$6**
TRANSFERS					
580000 - TRANSFER	–	–	–	$539	$539
580001 - TRANSFER	–	–	–	$144	$144
TRANSFERS TOTAL	**–**	**–**	**–**	**$683**	**$683**
EXPENSES TOTAL	**-$19**	**-$25**	**–**	**$677**	**$677**
Surplus (Deficit)	$19	$25	$0	-$677	-$677

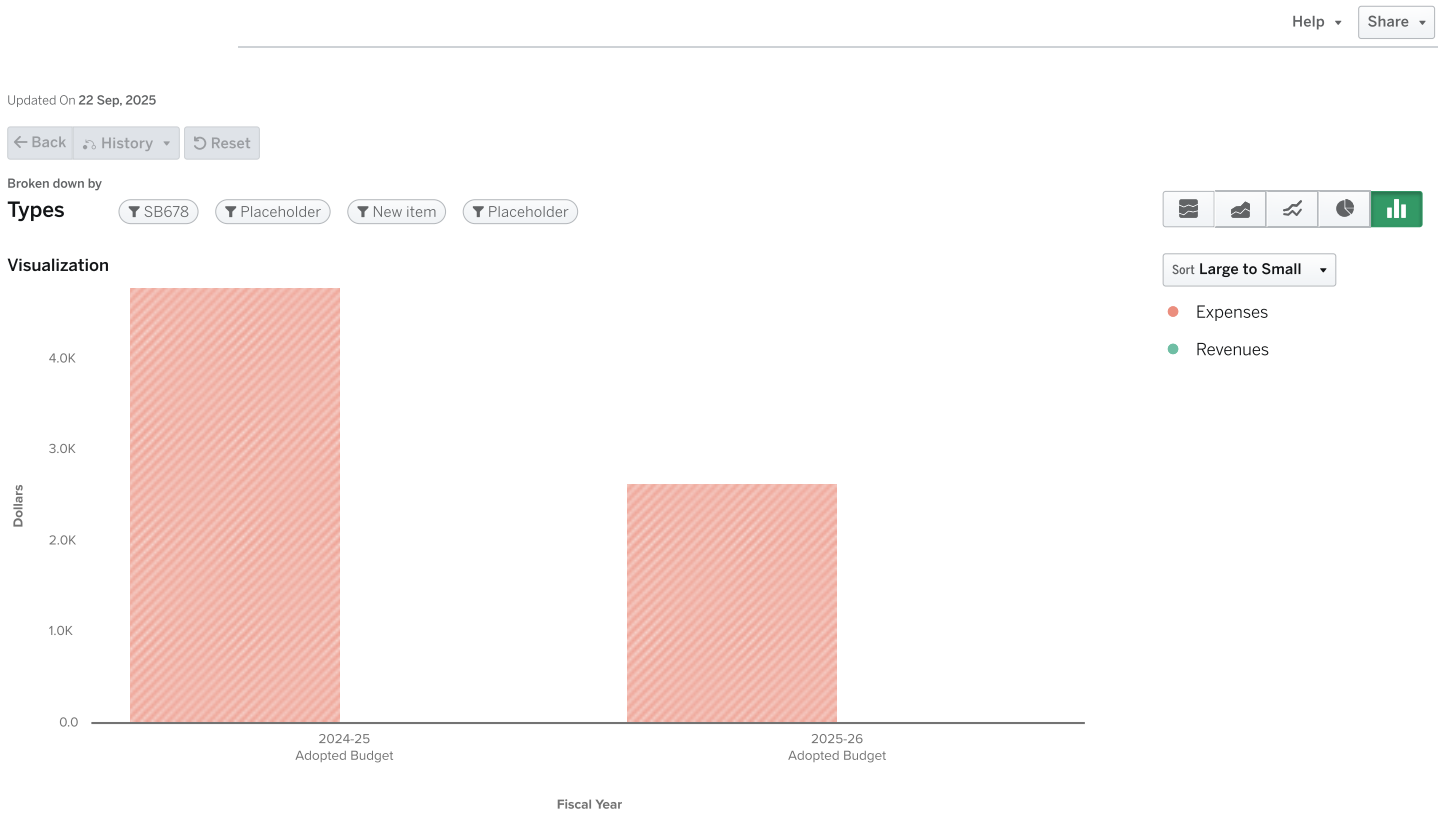
SB678

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70388 - SB678
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

This program provided for community corrections programs the Sheriff/Jail assisted with. It is no longer funded and the budget represented here is for expenses related to when the program was funded. This budget will be closed out in FY 25/26.

REVENUE VS. EXPENDITURE



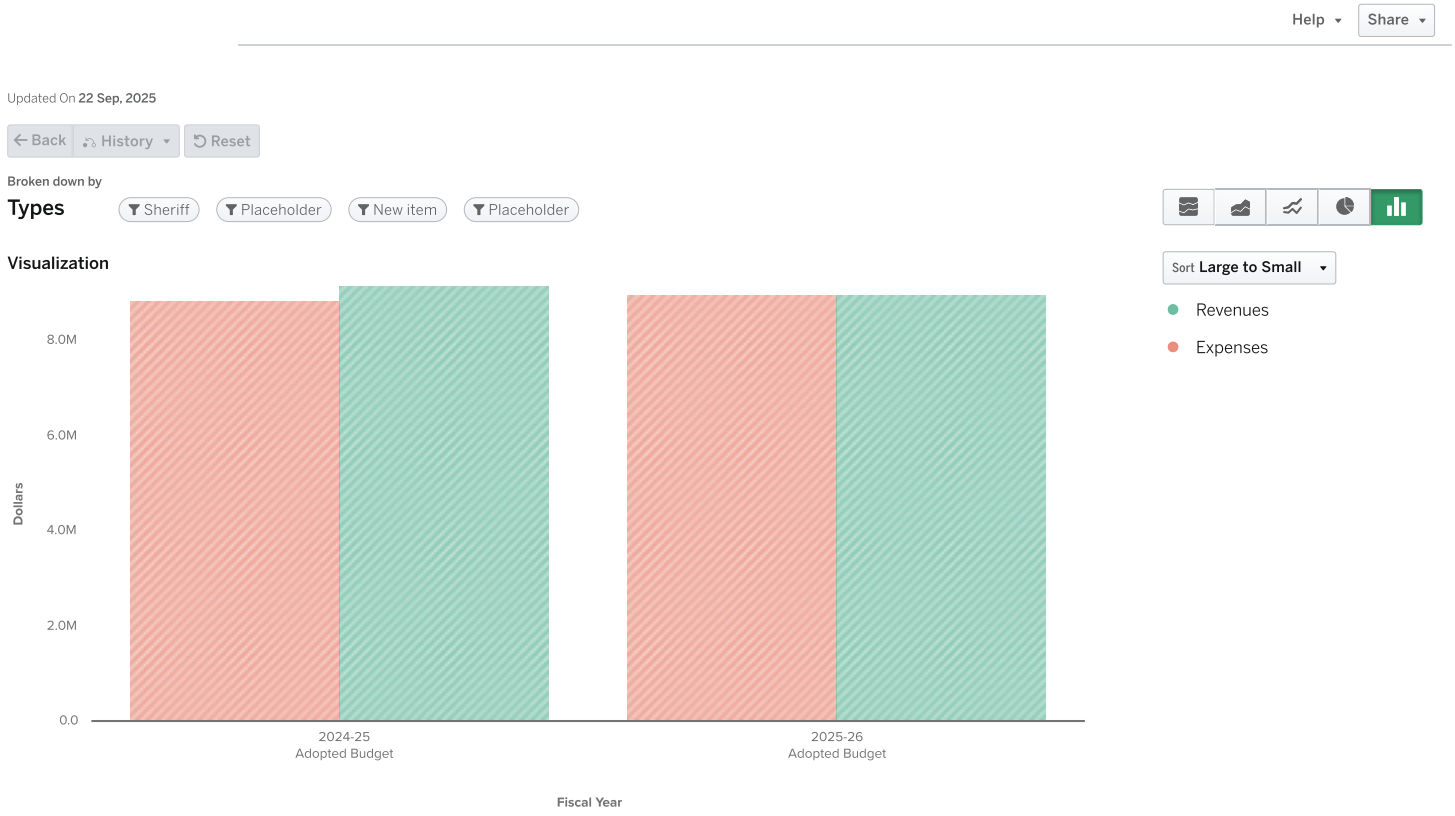
BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$641	$580	$356	$0	$0
51070 - UNEMPLOYMENT INSURANCE	$62	$24	–	$0	$0
SALARIES & BENEFITS TOTAL	**$703**	**$604**	**$356**	**$0**	**$0**
SERVICES & SUPPLIES					
520700 - CLOTHING & SUPPL INMATE	–	–	$2,256	$0	$0
525119 - LIABILITY SELF-FUND INSURANCE	$474	$255	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$474**	**$255**	**$2,256**	**$0**	**$0**
TRANSFERS					
580000 - TRANSFER	–	–	–	$2,641	$2,641
TRANSFERS TOTAL	**–**	**–**	**–**	**$2,641**	**$2,641**
EXPENSES TOTAL	**$1,177**	**$859**	**$2,612**	**$2,641**	**$2,641**
Surplus (Deficit)	-$1,177	-$859	-$2,612	-$2,641	-$2,641

SHERIFF

Fund: 0001 0001S Sheriff
Budget Unit: 70330 - Sheriff
Function: 02 - Public Protection
Activity: 18 - Police Protection

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Sheriff Investigator Sergeant/Code Compliance Supervisor	1	1	1	1	1
Patrol Commander	1	1	1	1	1
Sheriff's Special Operations Sergeant	1	1	1	1	1
Sheriff/Coroner	1	1	1	1	1
Communications Supervisor	1	1	1	1	1
Deputy Sheriff II Communications Equipment Coordinator	1	1	1	1	0
Undersheriff	1	1	1	1	1
Sheriff's Investigator/Cannabis Code Compliance	1	1	1	1	1

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Sheriff Services Assistant I/II	3	3	3	3	3
Jail Commander	1	1	1	1	1
Sheriff's Dispatcher I/II	8	8	8	8	8
Deputy Sheriff I/II	14	14	15	15	16
Sheriff's Sergeant	6	6	5	5	5
Sheriff's Office Manager	0	0	1	1	1
Sheriff's Investigator	2	2	2	2	2
Sheriff Fiscal Officer I/II	1	1	2	2	2
Sheriff Deputy/Training/Policy Advisor	1	0	0	0	0
Sheriff Emergency Services & Training Coordinator	1	0	0	0	0
FULL-TIME EQUIVALENT POSITIONS	**45**	**43**	**45**	**45**	**45**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45084 - CIVIL FEES	$528	$930	$1,822	$1,800	$1,800
45080 - CIVIL PROCESS SERVICES	$10,532	$9,835	$10,809	$11,000	$11,000
45426 - COPIES-REPORTS OR PLANS	$1,991	$2,541	$1,727	$2,500	$2,500
45180 - EDUC. SVCS. / POST	$4,711	–	$36,662	$26,000	$26,000
45186 - FAIL TO APPR PC 853.7A	$115	$12	$143	$110	$110
45121 - FINGERPRINTING FEES	$10,400	$9,535	$7,660	$9,500	$9,500
45120 - LAW ENFORCMT-CITY-COUNTY	$130,000	$130,000	$130,000	$150,000	$150,000
45200 - OTHR SVC OR SVC TO CRTS	$2,600	$2,715	$2,579	$3,000	$3,000
45421 - TESTING FEES - PROB & SO	$2,974	$2,770	$1,981	$2,500	$2,500
CHARGES FOR SERVICES TOTAL	**$163,852**	**$158,337**	**$193,382**	**$206,410**	**$206,410**
FINES & PENALTIES					
42041 - OTHER FINES	$8	–	–	$0	$0
FINES & PENALTIES TOTAL	**$8**	**–**	**–**	**$0**	**$0**
LICENSES & PERMITS					
41040 - OTHER LICENSES & PERMITS	$18,577	$16,793	$15,560	$19,000	$19,000
LICENSES & PERMITS TOTAL	**$18,577**	**$16,793**	**$15,560**	**$19,000**	**$19,000**
OTHER REVENUE					
46070 - CNTRB FR OTHR AGENCY	$14,850	$17,213	$23,612	$35,000	$35,000
46070P - CONTRI OTHR AGENCY PRIOR	$1,532	–	–	$0	$0
46253 - REIMB - CO DISASTR RESPONS	$1,797	–	$103,658	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$1,251	$3,180	$1,492	$3,000	$3,000
46082 - SALE OF SURPLUS PROP	$2,197	$2,359	$116,546	$4,000	$4,000
46170 - SHERF / RESERV CONTRACT	–	$648	$814	$0	$0
OTHER REVENUE TOTAL	**$21,627**	**$23,400**	**$246,122**	**$42,000**	**$42,000**
STATE & FEDERAL AID					
44500 - FEDL-LAW ENFORCEMENT	$8,505	$17,442	$15,368	$35,000	$35,000
44290P - STATE OTHER	$440	$0	–	$0	$0
44290 - STATE-OTHER	$7,242	$15,968	$4,976	$0	$0
STATE & FEDERAL AID TOTAL	**$16,187**	**$33,409**	**$20,345**	**$35,000**	**$35,000**
TAX REVENUE					
40061 - SALES TAX 1/2% PUB SAFETY	$1,724,651	$1,375,931	$1,781,646	$1,825,641	$1,825,641
TAX REVENUE TOTAL	**$1,724,651**	**$1,375,931**	**$1,781,646**	**$1,825,641**	**$1,825,641**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
TRANSFERS					
48211 - CONTRI TRANS FR CO GEN	$4,479,471	$5,141,460	$6,443,580	$6,446,325	$6,446,325
48000 - TRANSFER-IN	–	$15,794	$20,187	$275,000	$275,000
48001 - TRANSFER-IN1	$22,404	$1,209	$5,056	$0	$0
48002 - TRANSFER-IN2	–	–	–	$125,000	$125,000
48003 - TRANSFER-IN3	–	–	–	$291	$291
48004 - TRANSFER-IN4	$139,829	–	–	$113	$113
48005 - TRANSFER-IN5	–	–	$150,959	$144	$144
TRANSFERS TOTAL	**$4,641,703**	**$5,158,463**	**$6,619,781**	**$6,846,873**	**$6,846,873**
USE OF MONEY & PROPERTY					
REVENUES TOTAL	**$6,586,606**	**$6,766,334**	**$8,876,837**	**$8,974,924**	**$8,974,924**
Expenses					
SALARIES & BENEFITS					
51120 - CELL PHONE ALLOW	$23,080	$25,440	$22,525	$30,600	$30,600
51125 - CLOTHING ALLOWANCE	$27,750	$31,625	$33,400	$41,000	$41,000
51110 - COMPENSATION INSURANCE	$420,909	$369,524	$580,790	$564,529	$564,529
51100 - FICA/MEDICARE OASDI	$97,930	$112,406	$112,160	$124,190	$124,190
51090 - GROUP INSURANCE	$626,610	$568,519	$715,603	$918,974	$918,974
51040 - HOLIDAY PAY	$18,387	$26,475	$26,265	$35,000	$35,000
51150 - LIFE INSURANCE	$334	$334	$334	$1,472	$1,472
51081 - OPEB LIABILITY	$104,638	$106,256	$104,438	$120,848	$120,848
51020 - OTHER WAGES	$51,100	$91,045	$103,613	$100,000	$100,000
51060 - OVERTIME PAY	$217,649	$259,541	$323,685	$325,000	$325,000
51000 - REGULAR WAGES	$2,923,382	$3,207,113	$3,193,290	$3,657,730	$3,657,730
51080 - RETIREMENT	$1,297,525	$1,561,050	$2,639,870	$1,819,238	$1,819,238
51070 - UNEMPLOYMENT INSURANCE	$5,414	$4,728	$4,887	$5,093	$5,093
SALARIES & BENEFITS TOTAL	**$5,814,710**	**$6,364,056**	**$7,860,862**	**$7,743,674**	**$7,743,674**
SERVICES & SUPPLIES					
524900 - AMMUNITION/TACTICAL SUPP	$12,458	$8,000	$10,417	$0	$0
520411 - ANN SOFTWARE FEE/MAINT	$4,128	$4,078	$3,223	$23,339	$23,339
521103 - BATTERIES	$470	$75	–	$500	$500
521260 - CAMERA/CAMERA ACCESSORY	–	–	–	$4,300	$4,300
520202 - CELL PHONE SERVICE	$3,155	$2,346	$2,674	$10,050	$10,050
521250 - COMMUNICATION EQUIP	$690	$693	$328	$2,000	$2,000
520912 - COMMUNICATION EQUIP MAINT	$485	–	$1,275	$2,000	$2,000
520200 - COMMUNICATIONS	$2,904	$2,746	$2,752	$2,772	$2,772
529500 - COMPUTER	–	–	$3,775	$5,000	$5,000
529851 - COMPUTER HARDWARE/SUPPL	$2,261	$2,500	$2,366	$3,000	$3,000
520250 - COPY MACHINE LEASE	$9,231	$6,040	$5,329	$8,500	$8,500
524438 - CORONER EXPENSES	$66,608	$44,479	$52,527	$70,000	$70,000
520404 - CUSTODIAL SERVICE	$1,600	–	–	$0	$0
527802 - ELECTRIC CHARGES	$42,670	$57,620	$72,148	$68,000	$68,000
520900 - EQUIPMENT MAINTENANCE	$2,318	$705	$665	$5,000	$5,000
521102 - FUEL - VEHICLE	$63,070	$71,618	$72,522	$65,000	$65,000
520500 - INSURANCE	–	$384	$625	$500	$500
520203 - INTERNET SERVICE	$2,314	$2,470	$3,179	$3,500	$3,500
526100 - INVESTIGATIONS	$1,938	$3,127	$3,900	$4,000	$4,000
525119 - LIABILITY SELF-FUND INSURANCE	$220,316	$328,350	$387,083	$185,413	$185,413
521300 - MAINT.-BLDG. & GROUNDS	$1,950	$2,026	$2,598	$37,000	$37,000
521600 - MEMBERSHIPS/ANNUAL DUES	$5,191	$5,579	$6,724	$7,694	$7,694
521800 - OFFICE EXPENSE	$4,942	$5,000	$7,260	$8,000	$8,000
525000 - OVERHEAD	–	–	–	$469,875	$469,875
520220 - PAPER/PAPER SUPPLIES	$1,268	$1,800	$1,437	$1,800	$1,800
520201 - PHONE - LAND LINE (S)	$27,027	$28,347	$27,225	$28,500	$28,500

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520290 - POSTAGE MACHINE RENT/LEAS	$715	$707	$684	$810	$810
520210 - POSTAGE/SHIP, MAIL COST	$100	$450	$2,187	$2,500	$2,500
521107 - PRE-EMPLOYMENT COSTS	$5,730	$5,881	$8,935	$9,000	$9,000
520233 - PRINTING SVC/CHRGS	$632	$306	$799	$2,000	$2,000
527803 - PROPANE/OTHR HEATING FUEL	$9,556	$6,686	$8,029	$15,000	$15,000
523804 - RADIO EQUIP RENT/LEASE	$23,052	$27,641	$28,741	$29,877	$29,877
520407 - REFUSE DISPOSAL	$4,957	$5,430	$5,305	$6,360	$6,360
524200 - RENTS/LEASES STRUCTURES	–	$33,251	$11,084	$0	$0
520940 - SAFETY EQUIPMENT/EXPENSES	$5,444	$449	$4,780	$5,000	$5,000
521903 - SECURITY SYSTEM SVC	$1,200	$1,240	$1,620	$1,620	$1,620
524400 - SPECIAL DEPARTMENT EXPENSE	$3,212	$3,489	$7,105	$8,500	$8,500
524870 - TEST -EMPLEE MED/IMMUN	$3,433	$3,250	$1,398	$3,500	$3,500
521240 - TOOLS & EQUIPMENT	$928	$275	$11,712	$12,000	$12,000
527500 - TRAVEL- OUT OF COUNTY	$27,927	$33,733	$45,331	$60,000	$60,000
520902 - VEHICLE MAINTENANCE	$32,897	$43,000	$44,997	$55,000	$55,000
527807 - WATER/SEWER CHARGES	$4,744	$4,533	$4,698	$4,340	$4,340
SERVICES & SUPPLIES TOTAL	**$601,519**	**$748,305**	**$857,436**	**$1,231,250**	**$1,231,250**
EXPENSES TOTAL	**$6,416,229**	**$7,112,361**	**$8,718,298**	**$8,974,924**	**$8,974,924**
Surplus (Deficit)	$170,377	-$346,028	$158,539	$0	$0

SHERIFF - SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - CITIZENS OPTION FOR PUBLIC SAFTEY (COPS)

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70356 - Supplemental Law Enforcement Services Fund - Sheriff
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

The Citizens Option for Public Safety (COPS) program is a state-funded initiative in California designed to provide financial support to local law enforcement agencies. The program, established in 1996, allocates funds to cities and counties to augment public safety expenditures, specifically for "front-line" law enforcement services. These funds are intended to supplement, not replace, existing public safety funding. This budget is for the funds allocated specifically to the Sheriff's Office.

REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

Back History Reset

Broken down by

Types

Supplemental Law Enforcemen... Placeholder New item Placeholder

Visualization



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46082 - SALE OF SURPLUS PROP	$1,354	$275	$49	$0	$0
OTHER REVENUE TOTAL	**$1,354**	**$275**	**$49**	**$0**	**$0**
STATE & FEDERAL AID					
44290 - STATE-OTHER	–	–	$38,200	$0	$0
44393 - ST- SLESF & JUVNL JST	$165,271	$186,159	$194,663	$150,000	$150,000
STATE & FEDERAL AID TOTAL	**$165,271**	**$186,159**	**$232,863**	**$150,000**	**$150,000**
REVENUES TOTAL	**$166,626**	**$186,434**	**$232,912**	**$150,000**	**$150,000**
Expenses					
FIXED ASSETS					
549500 - COMPUTER HARDWARE	–	$21,611	–	$0	$0
541500 - VEHICLE	–	–	$72,809	$200,000	$200,000
FIXED ASSETS TOTAL	**–**	**$21,611**	**$72,809**	**$200,000**	**$200,000**
SERVICES & SUPPLIES					
520411 - ANN SOFTWARE FEE/MAINT	–	$20,005	$59,845	$43,102	$43,102
521102 - FUEL - VEHICLE	–	–	$14,125	$25,000	$25,000
525000 - OVERHEAD	$5	$260	–	$270	$270
520940 - SAFETY EQUIPMENT/EXPENSES	–	–	–	$92,991	$92,991
524400 - SPECIAL DEPARTMENT EXPENSE	–	–	$5,363	$15,189	$15,189
521240 - TOOLS & EQUIPMENT	–	–	–	$35,200	$35,200
520902 - VEHICLE MAINTENANCE	–	$21,664	-$140	$45,000	$45,000
SERVICES & SUPPLIES TOTAL	**$5**	**$41,929**	**$79,192**	**$256,752**	**$256,752**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
TRANSFERS					
580000 - TRANSFER	–	–	–	$125,000	$125,000
TRANSFERS TOTAL	**–**	**–**	**–**	**$125,000**	**$125,000**
EXPENSES TOTAL	**$5**	**$63,540**	**$152,001**	**$581,752**	**$581,752**
Surplus (Deficit)	$166,621	$122,894	$80,911	-$431,752	-$431,752

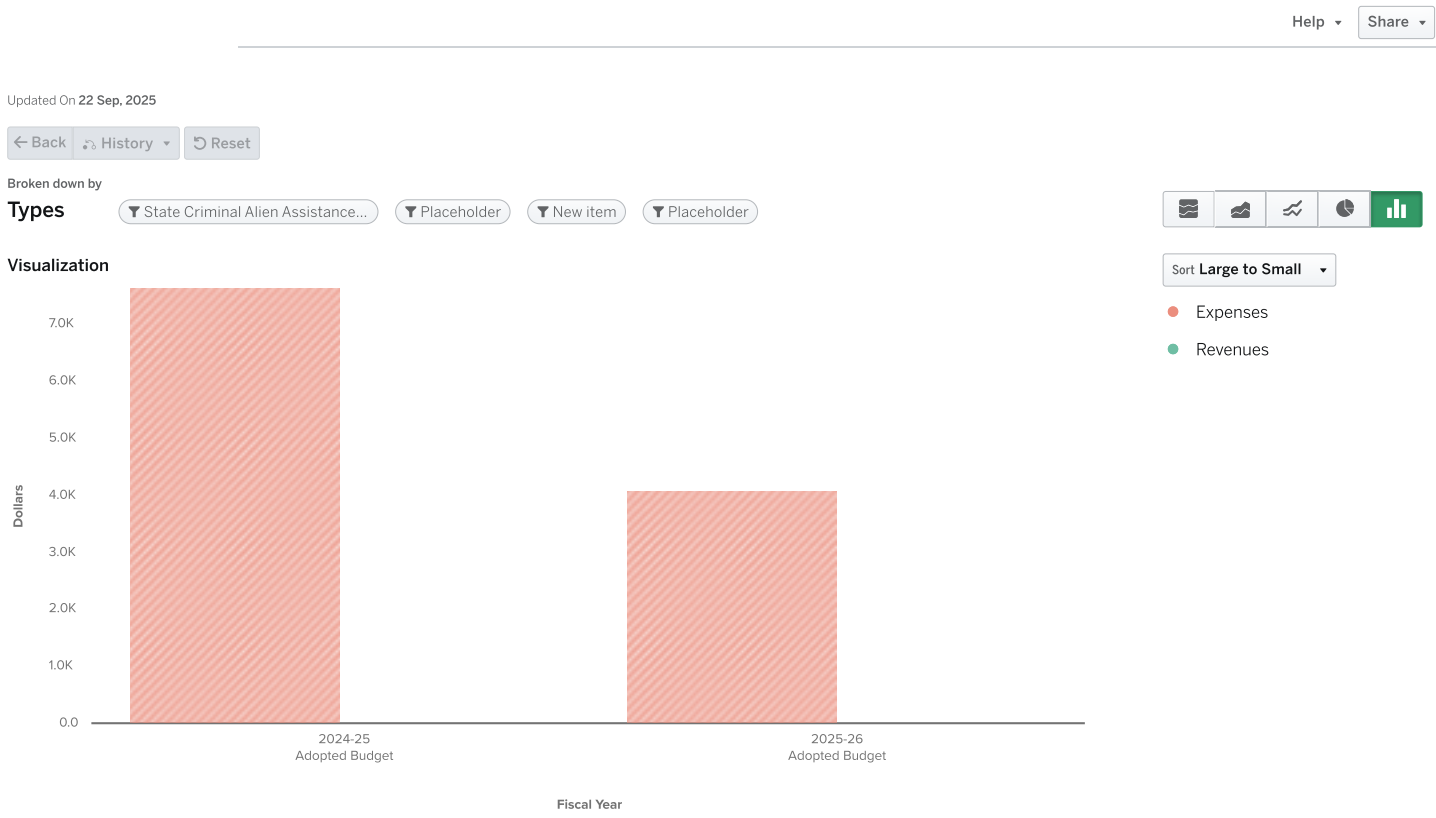
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM

Fund: 0017 0017G Sheriff - Grants
Budget Unit: 70338 - State Criminal Alien Assistance Program
Function: 02 - Public Protection
Activity: 18 - Police Protection

DESCRIPTION

Federal funds received for expenses related to housing undocumented individuals in the Plumas County jail. This grant is no longer applied for and the budget will be closed out in FY 25/26.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	$6,800	–	–	$0	$0
STATE & FEDERAL AID TOTAL	**$6,800**	**–**	**–**	**$0**	**$0**
REVENUES TOTAL	**$6,800**	**–**	**–**	**$0**	**$0**
Expenses					
SERVICES & SUPPLIES					
520400 - HOUSEHOLD EXPENSE	–	–	$3,535	$0	$0
525000 - OVERHEAD	-$221	$16	–	$93	$93
521900 - PROFESSIONAL SVC	$1,496	–	–	$0	$0
SERVICES & SUPPLIES TOTAL	**$1,275**	**$16**	**$3,535**	**$93**	**$93**
TRANSFERS					
580000 - TRANSFER	–	–	–	$3,998	$3,998
TRANSFERS TOTAL	**–**	**–**	**–**	**$3,998**	**$3,998**
EXPENSES TOTAL	**$1,275**	**$16**	**$3,535**	**$4,091**	**$4,091**
Surplus (Deficit)	$5,525	-$16	-$3,535	-$4,091	-$4,091

SOCIAL SERVICES

DEPARTMENT NARRATIVE

Department Head: Vacant
Title: 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.

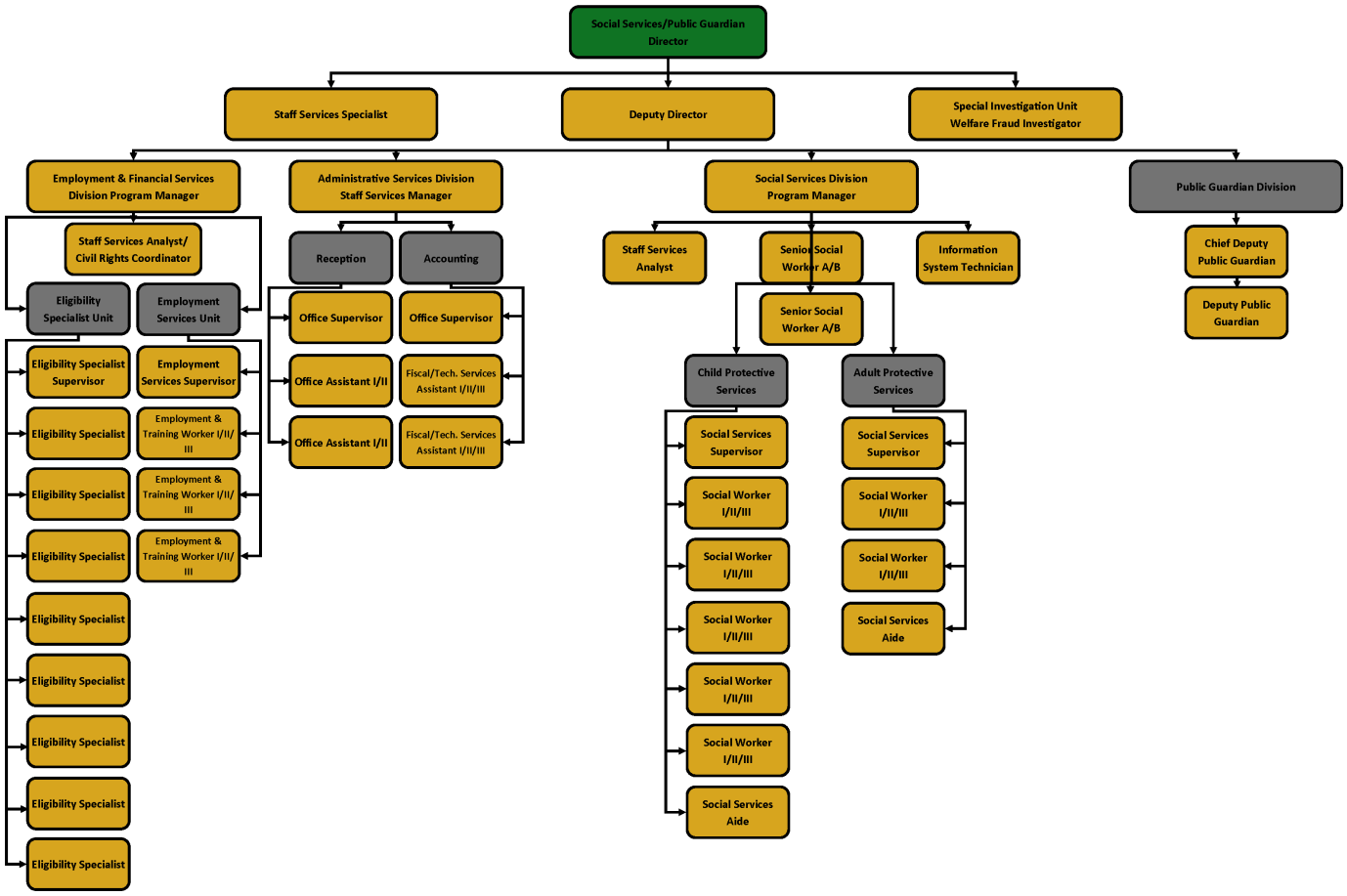
HIGHLIGHTS FROM THE PAST YEAR

None to report. (Due to the transition and vacancy in the Director position)

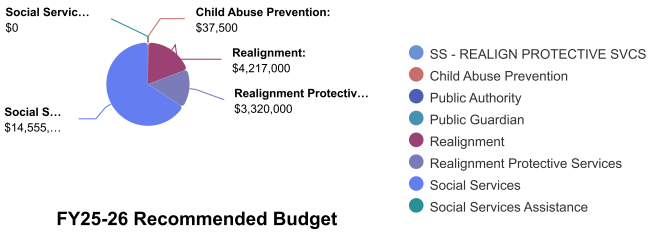
PERSONNEL SUMMARY

Program	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Public Guardian	1.5	1.5	1.5	1.5	1.5
Social Services	41	41	41	41	41
FULL-TIME EQUIVALENT POSITIONS	**42.5**	**42.5**	**42.5**	**42.5**	**42.5**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

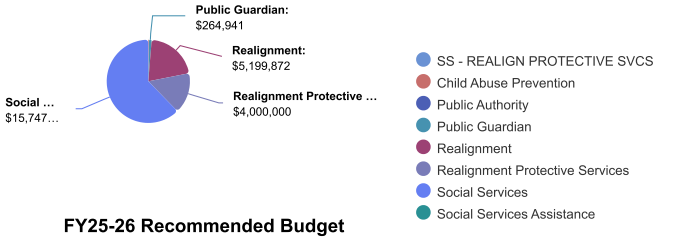


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

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PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45064 - CHILDREN'S TRUST FEES	$2,299	$2,634	$2,601	$2,500	$2,500
CHARGES FOR SERVICES TOTAL	**$2,299**	**$2,634**	**$2,601**	**$2,500**	**$2,500**
OTHER REVENUE					
46209 - ADMIN REPAYMENT	$13,349	$16,825	$16,463	$20,000	$20,000
46070 - CNTRB FR OTHR AGENCY	$1,987	$1,897	–	$3,500	$3,500
46500 - CONTRIBS. FROM PUBLIC	$27,983	$20,280	$26,566	$10,000	$10,000
46253 - REIMB - CO DISASTR RESPONS	$1,874	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$503	$13,122	$505,755	$2,000	$2,000
46210 - REPAYMENT OF AID	$48,768	$67,567	$172,404	$100,000	$100,000
OTHER REVENUE TOTAL	**$94,465**	**$119,690**	**$721,188**	**$135,500**	**$135,500**
STATE & FEDERAL AID					
44381 - ACCESS TO TECH GRANT	$26,258	$38,080	$17,098	$0	$0
44520 - FEDL-OTHER & FAA	$28,400	$28,611	$28,652	$30,000	$30,000
44430 - FEDL-PUBLIC ASST.PROGRAM	$870,062	$776,389	$1,265,636	$1,500,000	$1,500,000
44400 - FEDL-WELFARE PUB. ADMIN.	$1,111,024	$1,157,457	$970,969	$1,000,000	$1,000,000
44061 - STATE ARC ASSISTANCE	$2,016,914	$2,305,301	$2,655,864	$2,500,000	$2,500,000
44091 - STATE ARC ASSISTANCE	$29,246	$12,399	$5,323	$100,000	$100,000
44090 - STATE-PUBLIC ASST.PROGRAM	$409,954	$618,583	$124,625	$100,000	$100,000
STATE & FEDERAL AID TOTAL	**$4,491,858**	**$4,936,820**	**$5,068,167**	**$5,230,000**	**$5,230,000**
TRANSFERS					
48000 - TRANSFER-IN	$18,000,000	$3,000,000	$5,368,000	$9,200,000	$9,200,000
48782 - TRN-FAMILY SPT SUBACT	$422,117	$596,391	$589,340	$605,000	$605,000
48725 - TRN-SS ADULT FOSTER CARE	$286,131	$285,058	$129,438	$200,000	$200,000
48720 - TRN-SS ADULT PROTCT SVC	$1,461,548	$2,514,427	$2,183,994	$2,500,000	$2,500,000
48780 - TRN-SS CAL WORKS MOE	$350,010	$447,532	$407,786	$482,000	$482,000
48781 - TR-SS-PROTECTIVE SVC	$2,026,544	$3,088,481	$2,504,135	$3,100,000	$3,100,000
48520 - TRN - CBCAP FROM SS	–	$17,701	$17,568	$20,000	$20,000
TRANSFERS TOTAL	**$22,546,350**	**$9,949,590**	**$11,200,259**	**$16,107,000**	**$16,107,000**

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
USE OF MONEY & PROPERTY					
43067 - BOOTH RENTAL	$380	$20	–	$0	$0
43010 - INTEREST-INVESTED FUNDS	$767,650	$577,881	$654,020	$655,000	$655,000
43998 - UNREALZED GAINS/LOSSES	$166,137	$152,026	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$934,167**	**$729,927**	**$654,020**	**$655,000**	**$655,000**
REVENUES TOTAL	**$28,069,140**	**$15,738,662**	**$17,646,235**	**$22,130,000**	**$22,130,000**
Expenses					
FIXED ASSETS					
541501 - VEHICLE 4X4	–	–	–	$150,000	$150,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$150,000**	**$150,000**
OTHER CHARGES					
531400 - EMERGENT SHELTER	–	–	–	$12,000	$12,000
531300 - GENERAL RELIEF	$19,819	$8,238	$5,391	$100,000	$100,000
532800 - IHSS/PCS PROGRAM	$662,997	$692,890	$752,677	$800,000	$800,000
532600 - ILP PROGRAM	$3,934	$12,716	$15,026	$22,000	$22,000
530900 - SPPRT CARE AFDC/FC/AAP/KN	$1,955,525	$2,199,809	$2,822,968	$3,500,000	$3,500,000
530700 - SUPPORT CARE AFDC FG/U	$1,409,585	$1,187,627	$1,467,151	$2,000,000	$2,000,000
532305 - TOP REFUNDS	$1,657	$4,830	$2,707	$8,000	$8,000
OTHER CHARGES TOTAL	**$4,053,517**	**$4,106,110**	**$5,065,920**	**$6,442,000**	**$6,442,000**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$2,118	$1,680	$1,750	$2,520	$2,520
51120 - CELL PHONE ALLOW	$11,000	$12,950	$10,225	$6,900	$6,900
51110 - COMPENSATION INSURANCE	$69,285	$83,029	$76,304	$70,452	$70,452
51100 - FICA/MEDICARE OASDI	$144,913	$155,050	$155,100	$220,471	$220,471
51090 - GROUP INSURANCE	$360,380	$396,411	$454,785	$812,159	$812,159
51150 - LIFE INSURANCE	$334	$306	$223	$367	$367
51081 - OPEB LIABILITY	$101,070	$102,632	$98,636	$114,133	$114,133
51020 - OTHER WAGES	$47,044	$50,779	$65,296	$165,100	$165,100
51060 - OVERTIME PAY	$40,704	$62,382	$74,300	$70,000	$70,000
51000 - REGULAR WAGES	$1,814,110	$1,882,202	$1,893,866	$2,880,800	$2,880,800
51080 - RETIREMENT	$166,018	$567,548	$609,854	$687,674	$687,674
51070 - UNEMPLOYMENT INSURANCE	$14,541	$12,638	$10,975	$10,790	$10,790
SALARIES & BENEFITS TOTAL	**$2,771,517**	**$3,327,607**	**$3,451,314**	**$5,041,366**	**$5,041,366**
SERVICES & SUPPLIES					
520206 - ACCESS TO TECH GRANT EXP	$25,858	$40,824	$11,656	$0	$0
525130 - AFDC CHILDCARE	$129,479	$131,137	$179,482	$234,000	$234,000
524130 - AIR TRAVEL NON-EMPLEE	$699	–	$1,410	$2,500	$2,500
524900 - AMMUNITION/TACTICAL SUPP	–	–	–	$500	$500
525100 - ANCILLARY, ETC SP DEPT	$210	$912	$1,150	$20,000	$20,000
523710 - ANNUAL PUB/REF MANUALS	$404	$72	$454	$700	$700
525080 - CAPIT EXPENSES- STATE	$79,322	$93,583	$230,062	$323,500	$323,500
520202 - CELL PHONE SERVICE	$456	$456	$537	$18,480	$18,480
523501 - CHILD ABUSE AWARENESS MO	$106	$2,387	$88	$3,300	$3,300
523500 - CHILDRENS FAIR EXP	$6,356	$9,265	$9,985	$8,500	$8,500
521231 - COMPUTERS<1500.00	$6,279	–	$74,921	$20,000	$20,000
526900 - CONTRACTS	$364,751	$370,597	$490,459	$458,500	$458,500
520250 - COPY MACHINE LEASE	$7,518	$6,976	$7,966	$9,515	$9,515
525200 - DATA PROCESSING FEES	$536	$597	$1,605	$3,000	$3,000
520907 - EQUIP. MAINT.CONTRACT	$5,929	$8,612	$7,453	$12,275	$12,275
527411 - FOSTER CARE - COUNTY ONLY FUND	$50,453	$54,268	$70,367	$50,000	$50,000
524170 - GRANT	$735	$1,640	–	$3,500	$3,500
527750 - IN CNTY HOSTING	–	–	$740	$800	$800
527550 - IN COUNTY HOSTING	$4,400	$2,423	$3,581	$5,000	$5,000
525119 - LIABILITY SELF-FUND INSURANCE	$82,674	$37,158	$41,421	$40,007	$40,007

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521600 - MEMBERSHIPS/ANNUAL DUES	$26,966	$28,212	$31,952	$54,330	$54,330
521800 - OFFICE EXPENSE	$18,743	$21,277	$20,273	$34,500	$34,500
521230 - OFFICE FURNITURE/EQUIP	$475	$396	$2,078	$5,000	$5,000
525000 - OVERHEAD	$550,826	$705,507	–	$960,049	$960,049
520201 - PHONE - LAND LINE (S)	$4,007	$5,425	$11,818	$11,720	$11,720
520225 - PO BOX RENT/ANNUAL FEES	$140	$298	$308	$600	$600
520290 - POSTAGE MACHINE RENT/LEAS	$4,600	$4,600	$4,847	$6,000	$6,000
520210 - POSTAGE/SHIP, MAIL COST	$39,230	$33,733	$42,425	$50,250	$50,250
520261 - PRE-PRINTED FORMS	–	$351	–	$500	$500
527410 - CLIENT SERVICE EXP	$9,752	$6,336	$4,819	$12,000	$12,000
521900 - PROFESSIONAL SVC	$720,866	$1,965,924	$1,342,039	$1,651,500	$1,651,500
523000 - PROMOTIONAL MATERIAL	$697	$1,150	$184	$3,300	$3,300
523700 - PUBLICATIONS-LEGAL NOTICE	$2,372	$2,748	$2,862	$3,000	$3,000
521986 - SECURITY	$19,813	$21,308	$27,704	$22,420	$22,420
520410 - SOFTWARE LICENSE	–	–	–	$5,000	$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	$2,855	$4,328	$24,384	$40,000	$40,000
524207 - STORAGE SPACE RENT	$2,436	$2,639	$2,153	$3,000	$3,000
527000 - TRAINING	$8,534	$15,954	$51,060	$72,000	$72,000
527400 - TRAVEL- IN COUNTY	$6,895	$9,280	$9,663	$20,000	$20,000
527500 - TRAVEL- OUT OF COUNTY	$24,038	$30,651	$34,579	$79,000	$79,000
520902 - VEHICLE MAINTENANCE	$10,715	$11,622	$11,840	$46,000	$46,000
SERVICES & SUPPLIES TOTAL	**$2,220,125**	**$3,632,648**	**$2,758,326**	**$4,294,246**	**$4,294,246**
TRANSFERS					
57001 - INTERFUND TRANSFER	–	–	–	$100,800	$100,800
570000 - TRANSFERS IN/OUT--IT	–	–	–	$20,000	$20,000
580000 - TRANSFER	$18,000,000	$3,000,000	$5,368,000	$9,200,000	$9,200,000
58000 - TRANSFER-OUT	$100,800	$67,200	–	$0	$0
58520 - TRN - CBCAP TO CAP COUNCI	–	$17,701	$17,568	$20,000	$20,000
TRANSFERS TOTAL	**$18,100,800**	**$3,084,901**	**$5,385,568**	**$9,340,800**	**$9,340,800**
EXPENSES TOTAL	**$27,145,959**	**$14,151,266**	**$16,661,128**	**$25,268,412**	**$25,268,412**
Surplus (Deficit)	$923,181	$1,587,396	$985,107	-$3,138,412	-$3,138,412

CHILD ABUSE PREVENTION

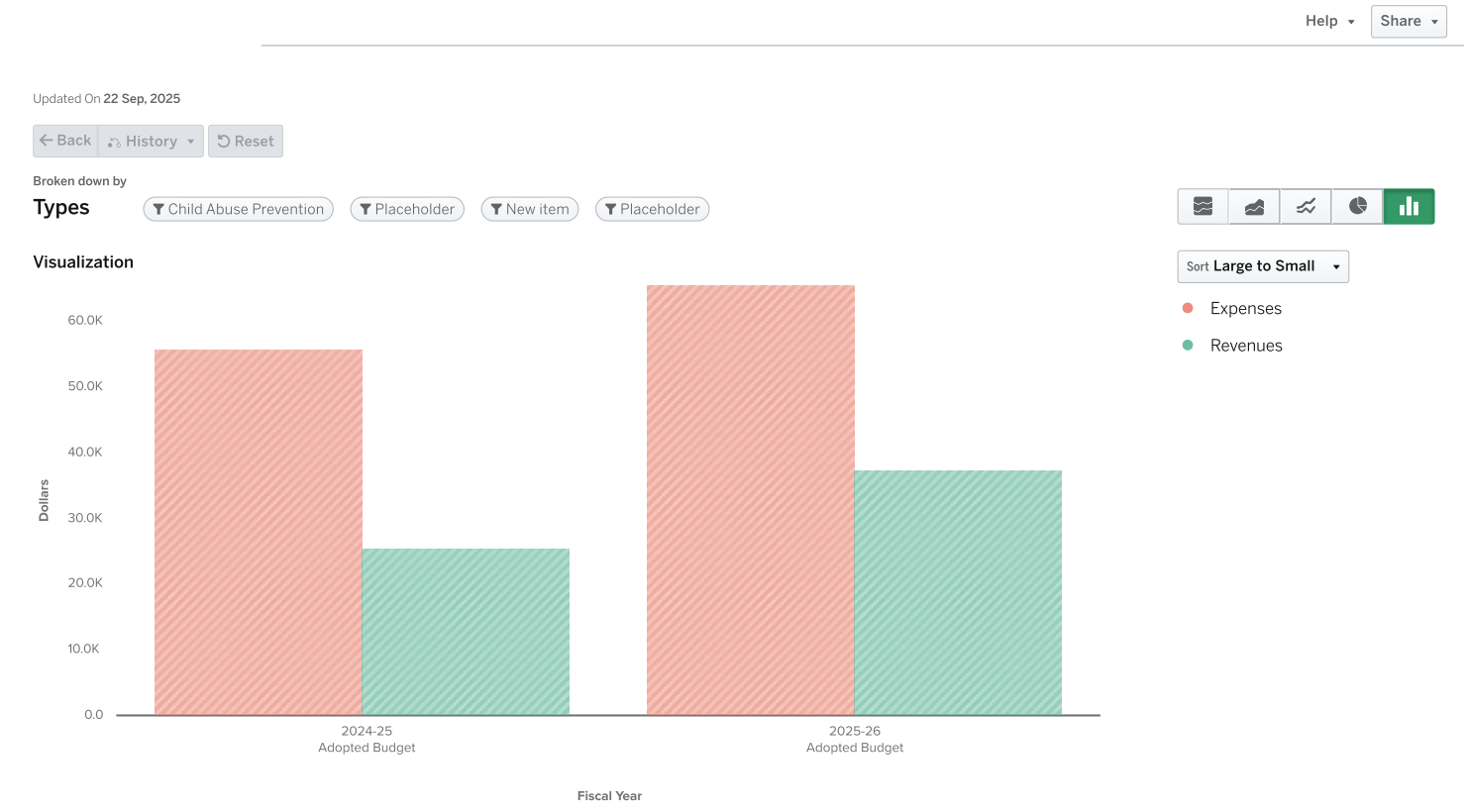
Fund: 0004 Child Abuse Prevention
Budget Unit: 22341 - Child Abuse Prevention
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

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.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45064 - CHILDREN'S TRUST FEES	$2,299	$2,634	$2,601	$2,500	$2,500
CHARGES FOR SERVICES TOTAL	**$2,299**	**$2,634**	**$2,601**	**$2,500**	**$2,500**
OTHER REVENUE					
46500 - CONTRIBS. FROM PUBLIC	$27,983	$20,280	$26,566	$10,000	$10,000
46251 - REIMBURSEMENTS/REFUNDS	$255	–	–	$0	$0
OTHER REVENUE TOTAL	**$28,238**	**$20,280**	**$26,566**	**$10,000**	**$10,000**
STATE & FEDERAL AID					
44520 - FEDL-OTHER & FAA	–	–	$215	$0	$0
STATE & FEDERAL AID TOTAL	**–**	**–**	**$215**	**$0**	**$0**
TRANSFERS					
48520 - TRN - CBCAP FROM SS	–	$17,701	$17,568	$20,000	$20,000
TRANSFERS TOTAL	**–**	**$17,701**	**$17,568**	**$20,000**	**$20,000**
USE OF MONEY & PROPERTY					
43067 - BOOTH RENTAL	$380	$20	–	$0	$0
43010 - INTEREST-INVESTED FUNDS	$4,402	$5,364	$5,974	$5,000	$5,000
43998 - UNREALZED GAINS/LOSSES	$1,303	$1,327	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$6,084**	**$6,711**	**$5,974**	**$5,000**	**$5,000**
REVENUES TOTAL	**$36,622**	**$47,327**	**$52,924**	**$37,500**	**$37,500**
Expenses					
SERVICES & SUPPLIES					
523501 - CHILD ABUSE AWARENESS MO	$106	$2,387	$88	$3,300	$3,300
523500 - CHILDRENS FAIR EXP	$6,356	$9,265	$9,985	$8,500	$8,500
526900 - CONTRACTS	$23,494	$26,373	$21,586	$38,500	$38,500
527550 - IN COUNTY HOSTING	$4,400	$2,423	$3,581	$5,000	$5,000
521600 - MEMBERSHIPS/ANNUAL DUES	–	–	–	$330	$330
525000 - OVERHEAD	$920	$6,816	–	$6,593	$6,593
523000 - PROMOTIONAL MATERIAL	$697	$1,150	$184	$3,300	$3,300
SERVICES & SUPPLIES TOTAL	**$35,973**	**$48,414**	**$35,423**	**$65,523**	**$65,523**
EXPENSES TOTAL	**$35,973**	**$48,414**	**$35,423**	**$65,523**	**$65,523**
Surplus (Deficit)	$648	-$1,087	$17,500	-$28,023	-$28,023

PUBLIC GUARDIAN

Fund: 20430 - Public Guardian
Budget Unit: 20430 - Public Guardian
Function: 02 - Public Protection
Activity: 21 - Other Protection

DESCRIPTION

The Public Guardian is responsible for the care of individuals who are no longer able to make decisions or care for themselves. A conservatorship is a legal process where a 3rd party (conservator) is given the legal authority to manage the financial affairs and/or the care of another individual (conservatee). The Superior Court determines whether a person is unable to care for and make decisions for themselves and whether a conservatorship is appropriate. Once appointed by the court, the Public Guardian assumes personal and/or financial responsibilities for the care of the conservatee and their needs and assets.



REVENUE VS. EXPENDITURE

Updated On 22 Sep, 2025

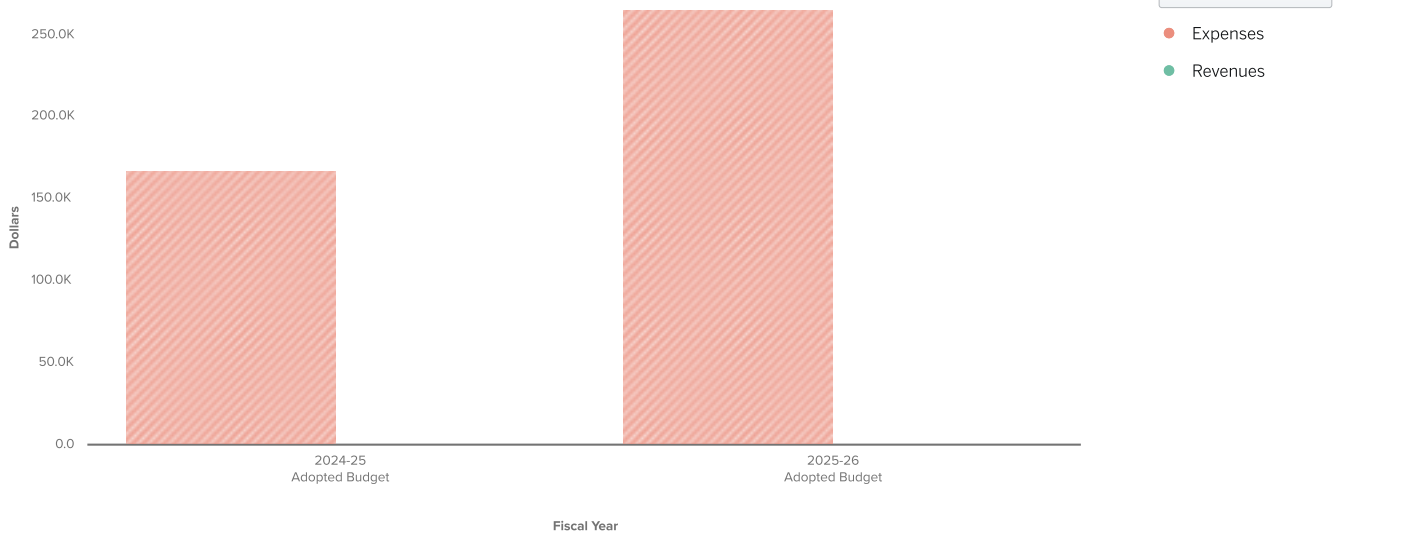
Back History Reset

Broken down by

Types

Public Guardian Placeholder New item Placeholder

Visualization



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Deputy Public Guardian/Conservator I/II	0.5	0.5	0.5	0.5	0.5
Chief Deputy Public Guardian/Conservator	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**1.5**	**1.5**	**1.5**	**1.5**	**1.5**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46253 - REIMB - CO DISASTR RESPONS	$14	–	–	$0	$0
OTHER REVENUE TOTAL	**$14**	**–**	**–**	**$0**	**$0**
REVENUES TOTAL	**$14**	**–**	**–**	**$0**	**$0**
Expenses					
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	–	–	–	$420	$420
51120 - CELL PHONE ALLOW	–	–	–	$300	$300
51110 - COMPENSATION INSURANCE	$554	$337	$698	$989	$989
51100 - FICA/MEDICARE OASDI	$5,062	$6,483	$7,215	$8,714	$8,714
51090 - GROUP INSURANCE	$24,462	$30,257	$34,343	$35,899	$35,899

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51081 - OPEB LIABILITY	$3,567	$3,622	$3,481	$4,028	$4,028
51020 - OTHER WAGES	–	$10,473	$416	$15,100	$15,100
51060 - OVERTIME PAY	–	$405	$235	$0	$0
51000 - REGULAR WAGES	$74,082	$78,229	$97,983	$116,831	$116,831
51080 - RETIREMENT	$6,499	$21,953	$21,256	$27,044	$27,044
51070 - UNEMPLOYMENT INSURANCE	$54	$51	$62	$75	$75
SALARIES & BENEFITS TOTAL	**$114,280**	**$151,810**	**$165,689**	**$209,400**	**$209,400**
SERVICES & SUPPLIES					
523710 - ANNUAL PUB/REF MANUALS	$404	$72	$454	$700	$700
525119 - LIABILITY SELF-FUND INSURANCE	$410	$530	$832	$954	$954
521600 - MEMBERSHIPS/ANNUAL DUES	$2,050	$2,050	$4,032	$4,000	$4,000
521800 - OFFICE EXPENSE	–	$464	$160	$500	$500
525000 - OVERHEAD	–	–	–	$39,397	$39,397
520201 - PHONE - LAND LINE (S)	$220	$219	$256	$720	$720
520225 - PO BOX RENT/ANNUAL FEES	$140	$152	$154	$300	$300
520210 - POSTAGE/SHIP, MAIL COST	$25	–	–	$250	$250
520261 - PRE-PRINTED FORMS	–	$351	–	$500	$500
521900 - PROFESSIONAL SVC	$991	$1,500	$979	$1,500	$1,500
521986 - SECURITY	$637	$684	$890	$720	$720
527000 - TRAINING	–	$455	$455	$2,000	$2,000
527500 - TRAVEL- OUT OF COUNTY	$213	$208	$2,571	$4,000	$4,000
SERVICES & SUPPLIES TOTAL	**$5,090**	**$6,685**	**$10,783**	**$55,541**	**$55,541**
EXPENSES TOTAL	**$119,370**	**$158,496**	**$176,473**	**$264,941**	**$264,941**
Surplus (Deficit)	-$119,357	-$158,496	-$176,473	-$264,941	-$264,941

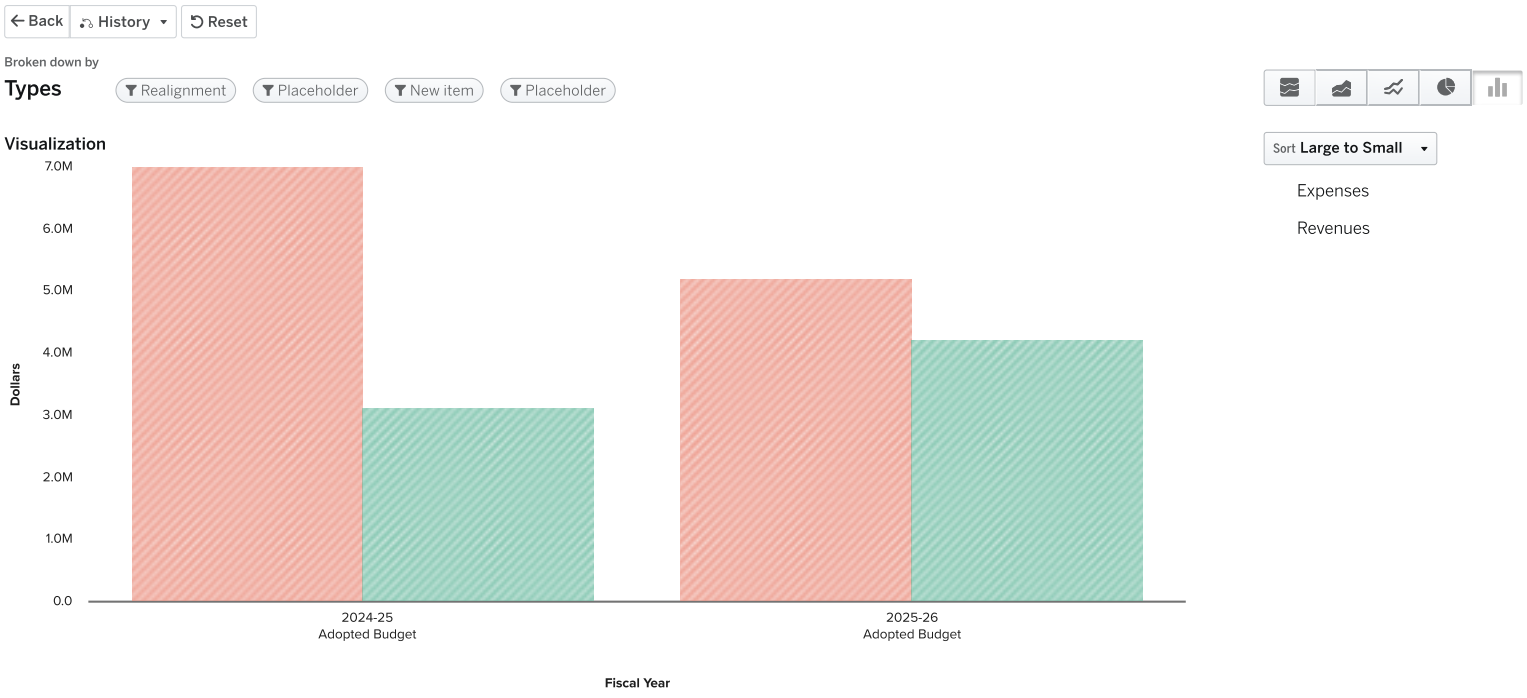
REALIGNMENT

Fund: 0013 0013R Social Services - Realignment
Budget Unit: 70593 - Realignment
Function: 05 - Public Assistance
Activity: 26 - Administration

DESCRIPTION

In 1991, the legislature realigned several health and social services programs from the state to the counties. To offset the added expenses to Counties, a fund was established to earmark portions of Vehicle License Fees (VLF) and Sales Tax revenues for the programs, known as 1991 Realignment

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48782 - TRN-FAMILY SPT SUBACT	$422,117	$596,391	$589,340	$605,000	$605,000
48725 - TRN-SS ADULT FOSTER CARE	$286,131	$285,058	$129,438	$200,000	$200,000
48720 - TRN-SS ADULT PROTCT SVC	$1,461,548	$2,514,427	$2,183,994	$2,500,000	$2,500,000
48780 - TRN-SS CAL WORKS MOE	$350,010	$447,532	$407,786	$482,000	$482,000
TRANSFERS TOTAL	**$2,519,806**	**$3,843,408**	**$3,310,557**	**$3,787,000**	**$3,787,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$514,847	$290,202	$335,956	$430,000	$430,000
USE OF MONEY & PROPERTY TOTAL	**$514,847**	**$290,202**	**$335,956**	**$430,000**	**$430,000**
REVENUES TOTAL	**$3,034,653**	**$4,133,610**	**$3,646,513**	**$4,217,000**	**$4,217,000**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	$116	-$142	–	-$128	-$128
SERVICES & SUPPLIES TOTAL	**$116**	**-$142**	**–**	**-$128**	**-$128**
TRANSFERS					
580000 - TRANSFER	$14,000,000	$2,000,000	$3,368,000	$5,200,000	$5,200,000
TRANSFERS TOTAL	**$14,000,000**	**$2,000,000**	**$3,368,000**	**$5,200,000**	**$5,200,000**
EXPENSES TOTAL	**$14,000,116**	**$1,999,858**	**$3,368,000**	**$5,199,872**	**$5,199,872**
Surplus (Deficit)	-$10,965,463	$2,133,752	$278,513	-$982,872	-$982,872

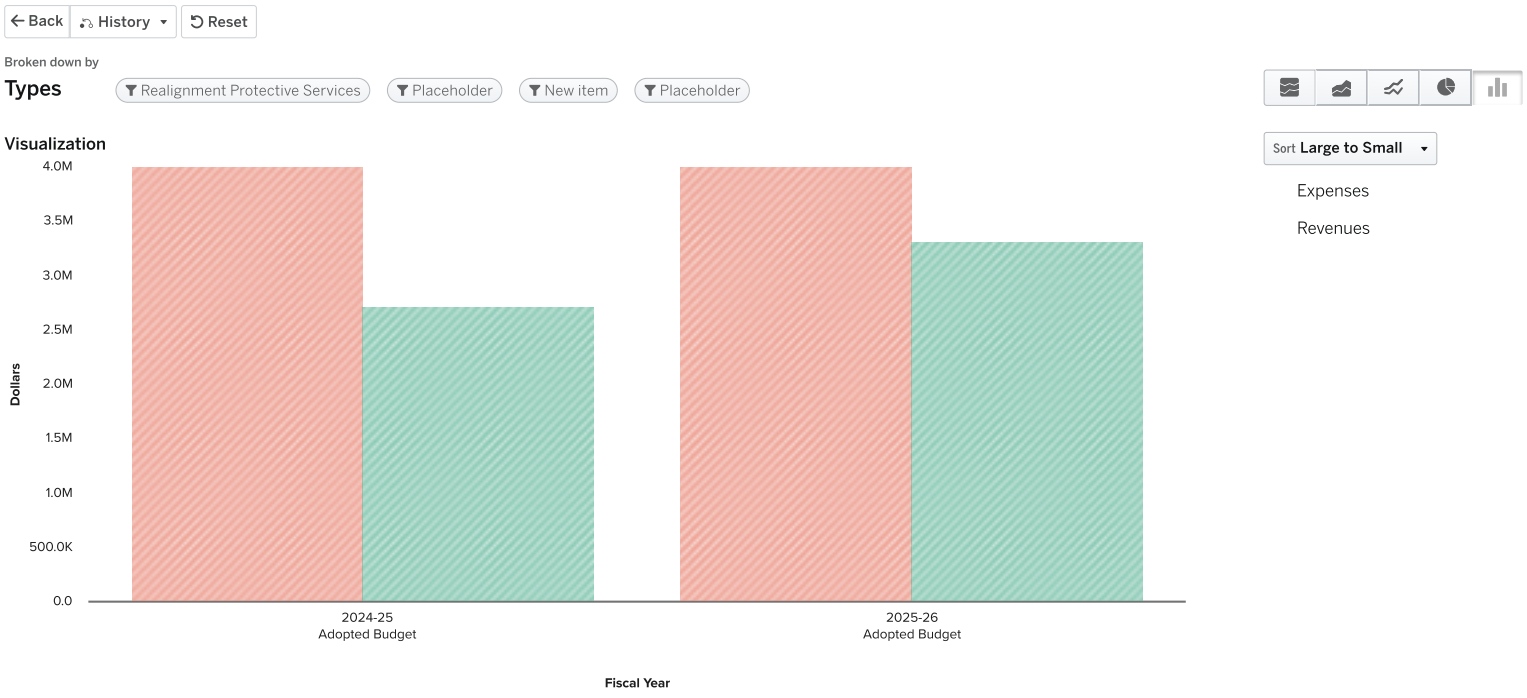
REALIGNMENT PROTECTIVE SERVICES

Fund: 0013 0013P Realignment - Protective Services
Budget Unit: 70595 - Realignment Protective Services
Function: 05 - Public Assistance
Activity: 26 - Administration

DESCRIPTION

The 2011 California realignment was a significant shift of responsibilities and funding for certain state programs to counties, primarily focused on public safety, mental health, and social services. Counties receive dedicated funding sources, including a portion of sales tax and vehicle license fees, to manage the newly transferred programs.

REVENUE VS. EXPENDITURE



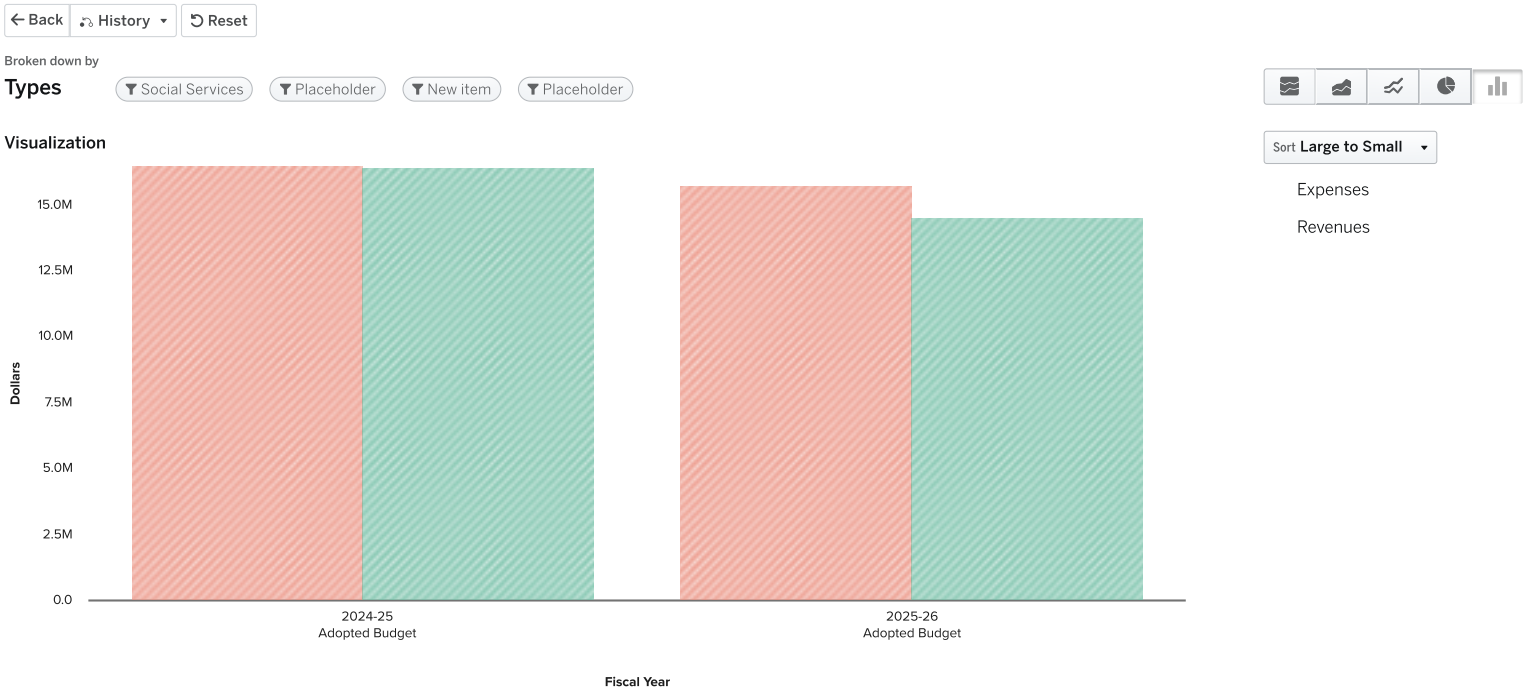
BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48781 - TR-SS-PROTECTIVE SVC	$2,026,544	$3,088,481	$2,504,135	$3,100,000	$3,100,000
TRANSFERS TOTAL	**$2,026,544**	**$3,088,481**	**$2,504,135**	**$3,100,000**	**$3,100,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$248,401	$282,315	$312,090	$220,000	$220,000
USE OF MONEY & PROPERTY TOTAL	**$248,401**	**$282,315**	**$312,090**	**$220,000**	**$220,000**
REVENUES TOTAL	**$2,274,945**	**$3,370,796**	**$2,816,225**	**$3,320,000**	**$3,320,000**
Expenses					
TRANSFERS					
580000 - TRANSFER	$4,000,000	$1,000,000	$2,000,000	$4,000,000	$4,000,000
TRANSFERS TOTAL	**$4,000,000**	**$1,000,000**	**$2,000,000**	**$4,000,000**	**$4,000,000**
EXPENSES TOTAL	**$4,000,000**	**$1,000,000**	**$2,000,000**	**$4,000,000**	**$4,000,000**
Surplus (Deficit)	-$1,725,055	$2,370,796	$816,225	-$680,000	-$680,000

SOCIAL SERVICES

Fund: 0013 Department of Social Services
Budget Unit: 70590 - Social Services
Function: 05 - Public Assistance
Activity: 26 - Administration

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Eligibility Specialist Supervisor	1	1	1	1	1
Staff Services Analyst I/II	2	2	2	2	2
Office Assistant I/II/III	2	2	2	2	2
Staff Services Manager	1	1	1	1	1
Office Supervisor	2	2	2	2	2
Welfare Fraud Investigator I/II	1	1	1	1	1
Social Worker I/II/III	7	7	7	7	7
Social Services Supervisor I/II	2	2	2	2	2

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Employment and Training Supervisor	1	1	1	1	1
Social Services Director/Public Guardian/Public Conservator	1	1	1	1	1
Staff Services Specialist	0	0	0	0	1
Deputy Director/Social Services Program Manager	1	1	1	1	1
Information Systems Technician	1	1	1	1	1
Program Manager I/II	1	1	1	1	1
Senior Social Worker A/B	2	2	2	2	2
Fiscal and Technical Services Assistant I/II/III	2	2	2	2	2
Social Services Aide	2	2	2	2	2
Employment and Training Worker I/II/III	3	3	3	3	3
Administrative Assistant I/II	1	1	1	1	0
Eligibility Specialist I/II/III	8	8	8	8	8
FULL-TIME EQUIVALENT POSITIONS	**41**	**41**	**41**	**41**	**41**

BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
OTHER REVENUE					
46209 - ADMIN REPAYMENT	$13,349	$16,825	$16,463	$20,000	$20,000
46070 - CNTRB FR OTHR AGENCY	$1,987	$1,897	–	$3,500	$3,500
46253 - REIMB - CO DISASTR RESPONS	$1,861	–	–	$0	$0
46251 - REIMBURSEMENTS/REFUNDS	$248	$13,122	$505,755	$2,000	$2,000
46210 - REPAYMENT OF AID	$48,768	$67,567	$172,404	$100,000	$100,000
OTHER REVENUE TOTAL	**$66,213**	**$99,410**	**$694,622**	**$125,500**	**$125,500**
STATE & FEDERAL AID					
44381 - ACCESS TO TECH GRANT	$26,258	$38,080	$17,098	$0	$0
44520 - FEDL-OTHER & FAA	$28,400	$28,611	$28,437	$30,000	$30,000
44430 - FEDL-PUBLIC ASST.PROGRAM	$870,062	$776,389	$1,265,636	$1,500,000	$1,500,000
44400 - FEDL-WELFARE PUB. ADMIN.	$1,111,024	$1,157,457	$970,969	$1,000,000	$1,000,000
44061 - STATE ARC ASSISTANCE	$2,016,914	$2,305,301	$2,655,864	$2,500,000	$2,500,000
44091 - STATE ARC ASSISTANCE	$29,246	$12,399	$5,323	$100,000	$100,000
44090 - STATE-PUBLIC ASST.PROGRAM	$409,954	$618,583	$124,625	$100,000	$100,000
STATE & FEDERAL AID TOTAL	**$4,491,858**	**$4,936,820**	**$5,067,952**	**$5,230,000**	**$5,230,000**
TRANSFERS					
48000 - TRANSFER-IN	$18,000,000	$3,000,000	$5,368,000	$9,200,000	$9,200,000
TRANSFERS TOTAL	**$18,000,000**	**$3,000,000**	**$5,368,000**	**$9,200,000**	**$9,200,000**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$164,834	$150,698	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$164,834**	**$150,698**	**–**	**$0**	**$0**
REVENUES TOTAL	**$22,722,906**	**$8,186,929**	**$11,130,574**	**$14,555,500**	**$14,555,500**
Expenses					
FIXED ASSETS					
541501 - VEHICLE 4X4	–	–	–	$150,000	$150,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$150,000**	**$150,000**
OTHER CHARGES					
531400 - EMERGENT SHELTER	–	–	–	$12,000	$12,000
531300 - GENERAL RELIEF	$19,819	$8,238	$5,391	$100,000	$100,000
532800 - IHSS/PCS PROGRAM	$662,997	$692,890	$752,677	$800,000	$800,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
532600 - ILP PROGRAM	$3,934	$12,716	$15,026	$22,000	$22,000
530900 - SPPRT CARE AFDC/FC/AAP/KN	$1,955,525	$2,199,809	$2,822,968	$3,500,000	$3,500,000
530700 - SUPPORT CARE AFDC FG/U	$1,409,585	$1,187,627	$1,467,151	$2,000,000	$2,000,000
532305 - TOP REFUNDS	$1,657	$4,830	$2,707	$8,000	$8,000
OTHER CHARGES TOTAL	**$4,053,517**	**$4,106,110**	**$5,065,920**	**$6,442,000**	**$6,442,000**
SALARIES & BENEFITS					
51128 - BILINGUAL ALLOWANCE	$2,118	$1,680	$1,750	$2,100	$2,100
51120 - CELL PHONE ALLOW	$11,000	$12,950	$10,225	$6,600	$6,600
51110 - COMPENSATION INSURANCE	$68,730	$82,692	$75,606	$69,463	$69,463
51100 - FICA/MEDICARE OASDI	$139,851	$148,567	$147,885	$211,757	$211,757
51090 - GROUP INSURANCE	$335,919	$366,153	$420,442	$776,260	$776,260
51150 - LIFE INSURANCE	$334	$306	$223	$367	$367
51081 - OPEB LIABILITY	$97,503	$99,010	$95,155	$110,105	$110,105
51020 - OTHER WAGES	$47,044	$40,306	$64,880	$150,000	$150,000
51060 - OVERTIME PAY	$40,704	$61,976	$74,065	$70,000	$70,000
51000 - REGULAR WAGES	$1,740,027	$1,803,973	$1,795,883	$2,763,969	$2,763,969
51080 - RETIREMENT	$159,519	$545,595	$588,598	$660,630	$660,630
51070 - UNEMPLOYMENT INSURANCE	$14,487	$12,587	$10,913	$10,715	$10,715
SALARIES & BENEFITS TOTAL	**$2,657,237**	**$3,175,796**	**$3,285,624**	**$4,831,966**	**$4,831,966**
SERVICES & SUPPLIES					
520206 - ACCESS TO TECH GRANT EXP	$25,858	$40,824	$11,656	$0	$0
525130 - AFDC CHILDCARE	$129,479	$131,137	$179,482	$234,000	$234,000
524130 - AIR TRAVEL NON-EMPLEE	$699	–	$1,410	$2,500	$2,500
524900 - AMMUNITION/TACTICAL SUPP	–	–	–	$500	$500
525100 - ANCILLARY, ETC SP DEPT	$210	$912	$1,150	$20,000	$20,000
525080 - CAPIT EXPENSES- STATE	$79,322	$93,583	$230,062	$323,500	$323,500
520202 - CELL PHONE SERVICE	$456	$456	$537	$18,480	$18,480
521231 - COMPUTERS<1500.00	$6,279	–	$74,921	$20,000	$20,000
526900 - CONTRACTS	$341,257	$344,224	$468,874	$420,000	$420,000
520250 - COPY MACHINE LEASE	$7,518	$6,976	$7,966	$9,515	$9,515
525200 - DATA PROCESSING FEES	$536	$597	$1,605	$3,000	$3,000
520907 - EQUIP. MAINT.CONTRACT	$5,929	$8,612	$7,453	$12,275	$12,275
527411 - FOSTER CARE - COUNTY ONLY FUND	$50,453	$54,268	$70,367	$50,000	$50,000
524170 - GRANT	$735	$1,640	–	$3,500	$3,500
527750 - IN CNTY HOSTING	–	–	$740	$800	$800
525119 - LIABILITY SELF-FUND INSURANCE	$82,264	$36,628	$40,589	$39,053	$39,053
521600 - MEMBERSHIPS/ANNUAL DUES	$24,916	$26,162	$27,920	$50,000	$50,000
521800 - OFFICE EXPENSE	$18,743	$20,813	$20,113	$34,000	$34,000
521230 - OFFICE FURNITURE/EQUIP	$475	$396	$2,078	$5,000	$5,000
525000 - OVERHEAD	$542,793	$711,305	–	$923,605	$923,605
520201 - PHONE - LAND LINE (S)	$3,787	$5,206	$11,562	$11,000	$11,000
520225 - PO BOX RENT/ANNUAL FEES	–	$146	$154	$300	$300
520290 - POSTAGE MACHINE RENT/LEAS	$4,600	$4,600	$4,847	$6,000	$6,000
520210 - POSTAGE/SHIP, MAIL COST	$39,205	$33,733	$42,425	$50,000	$50,000
527410 - CLIENT SERVICE EXP	$9,752	$6,336	$4,819	$12,000	$12,000
521900 - PROFESSIONAL SVC	$719,876	$1,964,424	$1,341,059	$1,650,000	$1,650,000
523700 - PUBLICATIONS-LEGAL NOTICE	$2,372	$2,748	$2,862	$3,000	$3,000
521986 - SECURITY	$19,177	$20,624	$26,814	$21,700	$21,700
520410 - SOFTWARE LICENSE	–	–	–	$5,000	$5,000
524400 - SPECIAL DEPARTMENT EXPENSE	$2,855	$4,328	$24,384	$40,000	$40,000
524207 - STORAGE SPACE RENT	$2,436	$2,639	$2,153	$3,000	$3,000
527000 - TRAINING	$8,534	$15,499	$50,605	$70,000	$70,000
527400 - TRAVEL- IN COUNTY	$6,895	$9,280	$9,663	$20,000	$20,000
527500 - TRAVEL- OUT OF COUNTY	$23,825	$30,443	$32,009	$75,000	$75,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
520902 - VEHICLE MAINTENANCE	$10,715	$11,622	$11,840	$46,000	$46,000
SERVICES & SUPPLIES TOTAL	**$2,171,949**	**$3,590,163**	**$2,712,119**	**$4,182,728**	**$4,182,728**
TRANSFERS					
57001 - INTERFUND TRANSFER	–	–	–	$100,800	$100,800
570000 - TRANSFERS IN/OUT--IT	–	–	–	$20,000	$20,000
58000 - TRANSFER-OUT	$100,800	$67,200	–	$0	$0
58520 - TRN - CBCAP TO CAP COUNCI	–	$17,701	$17,568	$20,000	$20,000
TRANSFERS TOTAL	**$100,800**	**$84,901**	**$17,568**	**$140,800**	**$140,800**
EXPENSES TOTAL	**$8,983,502**	**$10,956,970**	**$11,081,231**	**$15,747,494**	**$15,747,494**
Surplus (Deficit)	$13,739,404	-$2,770,042	$49,342	-$1,191,994	-$1,191,994

TREASURER-TAX COLLECTOR

DEPARTMENT NARRATIVE

Department Head: Julie White
Title: 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

HIGHLIGHTS FROM THE PAST YEAR

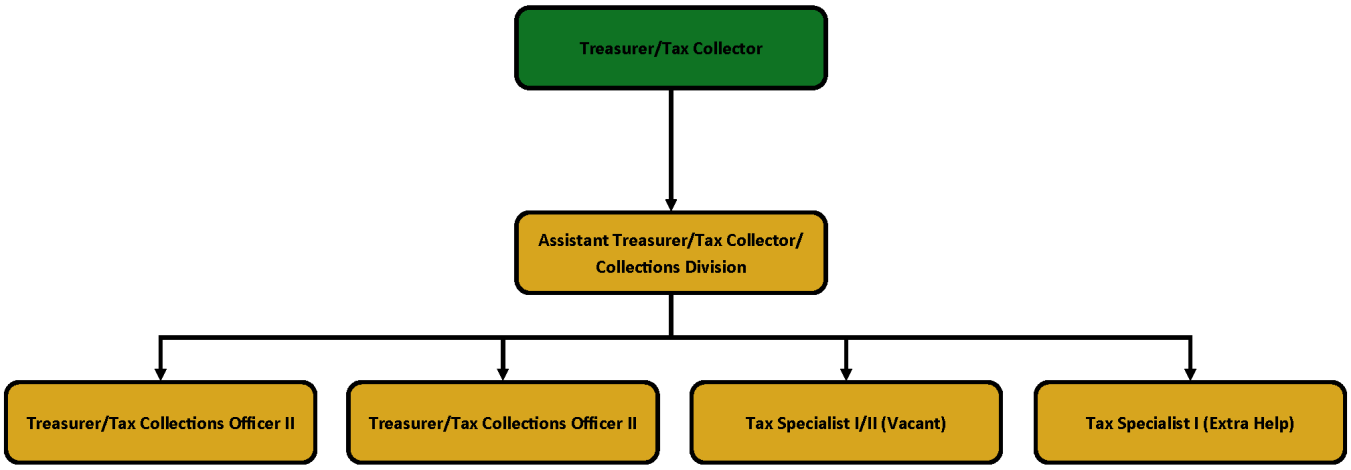
- Mailed 1,296 Fiscal Year (F/Y) 2023-2024 Delinquent Secured property tax notices.
- Mailed 2,709 F/Y 2024-2025 Current Unsecured property tax bills.
- Mailed 23,537 F/Y 2024-2025 Current Secured property tax bills.
- Mailed over 1,500 corrected property tax bills for special assessments.
- Sent 2,460 Reminder Notices for Secured property tax bills.
- Processed Current Unsecured late notices, 10-day lien notices, liens and releases upon payment.
- Seized a bank account for Delinquent Unsecured property taxes for over $34,000.
- Sent 2,191 Transient Occupancy Tax (T.O.T.) Returns and continue to work with the Megabyte software system to progress in the implementation.
- Assisted Feather River Tourism (Plumas County Tourism) with data to initiate petitions to continue the 2% Assessment of gross T.O.T. receipts.
- Conducted a Tax Defaulted Property Tax Auction starting with 107 parcels. In conclusion 3 properties were withdrawn, 27 property owners paid before the sale, 24 sold at auction and 53 will be re-offered in September 2025. Plumas County is a Teeter County, this reimburses the General Fund for property taxes apportioned and all penalties, interest and fees go to the General Fund.

- 251 Passports were processed; we are one of the only certification offices in the state where you do not need an appointment to process a passport.
- The Treasury is continuing to move forward with the Sympro investment software and to establish a Treasury Oversight Committee.
- Continuing to cross train staff in balancing the Treasury and banks daily.
- The Collections Division has sent several Code Compliance Citations for collections on behalf of the Building/Code Compliance department.
- Collection Division continues to collect on delinquent traffic citations, library fines, animal shelter fees, probation/criminal accounts and restitution.
- Processed and organized thousands of returned mail and researched for correct addresses to forward to the County Assessor's office for accurate tax bill mailings.

PERSONNEL SUMMARY

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Treasurer/Tax Collector	1	1	1	1	1
Treasurer/Tax Collections Officer I/II OR Treasurer/Tax Specialist I/II	3	3	3	3	3
Assistant Treasurer/Tax Collector	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**5**	**5**	**5**	**5**	**5**

DEPARTMENT ORGANIZATIONAL CHART



PROGRAMMATIC REVENUES

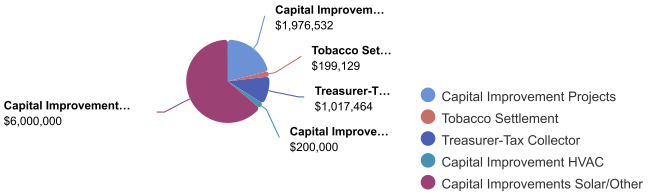


FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC EXPENDITURES



FY25-26 Recommended Budget
FY2026

Data Updated: Sep 25, 2025, 10:22 AM

View Report

PROGRAMMATIC BUDGET DETAIL

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45006 - 5% SUPP. ADMIN. FEE	$46,422	$24,682	$32,692	$25,000	$25,000
45010 - ASSM-TAX COLLECTOR FEES	$17,457	$34,238	$30,972	$30,000	$30,000
45027 - COMPREHENSIVE COLL FEE	$24,298	$15,775	$11,576	$15,000	$15,000
45002 - INTEREST INV. ADMIN. CHG.	$151,879	$271,579	$68,000	$135,000	$135,000
45770 - PASSPORT FEES	$10,535	$8,290	$9,487	$7,500	$7,500
45028 - RETURN CHECK FEES	$2,217	$800	$730	$700	$700
45005 - SB 2557 COLLECTION CHARGE	$46,492	$46,532	$46,532	$45,000	$45,000
45008 - SPEC. ASSMT.HANDLING CHG	$6,098	$5,998	$7,366	$7,000	$7,000
45011 - TBID - TREAS 2% OF 2%	$4,179	$4,895	$4,605	$3,000	$3,000
45003 - TOT 3% COLLECTION FEE	$20,193	$104,501	$89,163	$55,000	$55,000
45007 - TREAS $20 DEL COST	$41,580	$64,300	$53,920	$49,000	$49,000
45091 - TREAS. COLLECTION FEES	$7,474	$2,899	$32,498	$7,000	$7,000
CHARGES FOR SERVICES TOTAL	**$378,823**	**$584,490**	**$387,541**	**$379,200**	**$379,200**
CONTROLS					
49002 - Proceeds from Loan	–	–	$1,450,000	$0	$0
CONTROLS TOTAL	**–**	**–**	**$1,450,000**	**$0**	**$0**
LICENSES & PERMITS					
41010 - BUSINESS LICENSES	$200	$200	$600	$200	$200
LICENSES & PERMITS TOTAL	**$200**	**$200**	**$600**	**$200**	**$200**
OTHER REVENUE					
46030 - PROB / RESTIT COLLECT FEE	$1,617	$43	$63	$1,000	$1,000
46253 - REIMB - CO DISASTR RESPONS	$829	–	–	$0	$0
OTHER REVENUE TOTAL	**$2,446**	**$43**	**$63**	**$1,000**	**$1,000**
STATE & FEDERAL AID					
44365 - ST- TOBACCO SETTLMNT	$193,061	$172,174	$163,327	$150,000	$150,000
STATE & FEDERAL AID TOTAL	**$193,061**	**$172,174**	**$163,327**	**$150,000**	**$150,000**
TRANSFERS					
48000 - TRANSFER-IN	$6,000	$6,000	$1,200,000	$200,000	$200,000
48001 - TRANSFER-IN1	–	–	$2,283,125	$1,776,532	$1,776,532
48002 - TRANSFER-IN2	–	$1,566,197	–	$0	$0
48005 - TRANSFER-IN5	–	–	$22,391	$0	$0
TRANSFERS TOTAL	**$6,000**	**$1,572,197**	**$3,505,516**	**$1,976,532**	**$1,976,532**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$22,728	$36,135	$59,796	$0	$0
43998 - UNREALZED GAINS/LOSSES	$35,388	$39,195	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$58,116**	**$75,329**	**$59,796**	**$0**	**$0**
REVENUES TOTAL	**$638,646**	**$2,404,434**	**$5,566,844**	**$2,506,932**	**$2,506,932**
Expenses					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	–	–	–	$6,200,000	$6,200,000
540412 - SOFTWARE	–	$11,181	$39,940	$50,000	$50,000
FIXED ASSETS TOTAL	**–**	**$11,181**	**$39,940**	**$6,250,000**	**$6,250,000**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$35,239	$2,004	$3,733	$4,867	$4,867
51100 - FICA/MEDICARE OASDI	$23,054	$26,228	$26,194	$33,754	$33,754
51090 - GROUP INSURANCE	$68,719	$81,561	$102,139	$135,180	$135,180
51150 - LIFE INSURANCE	$334	$334	$334	$370	$370
51081 - OPEB LIABILITY	$11,890	$12,074	$11,604	$13,428	$13,428
51020 - OTHER WAGES	$9,110	$11,705	$19,071	$20,000	$20,000
51060 - OVERTIME PAY	–	$132	$53	$0	$0
51000 - REGULAR WAGES	$317,668	$345,787	$344,890	$441,227	$441,227
51080 - RETIREMENT	$32,781	$96,096	$91,440	$109,123	$109,123

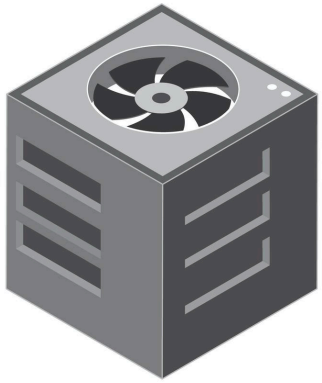
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
51070 - UNEMPLOYMENT INSURANCE	$537	$434	$382	$377	$377
SALARIES & BENEFITS TOTAL	**$499,333**	**$576,356**	**$599,841**	**$758,326**	**$758,326**
SERVICES & SUPPLIES					
524705 - BANK FEES/COSTS	$27,598	$22,341	$12,050	$40,000	$40,000
529500 - COMPUTER	–	–	–	$7,000	$7,000
520250 - COPY MACHINE LEASE	$2,112	$2,851	$0	$3,000	$3,000
529350 - INTEREST ON LOAN	$378,609	–	$630,316	$730,547	$730,547
525119 - LIABILITY SELF-FUND INSURANCE	$4,075	$4,517	$5,146	$4,838	$4,838
520213 - MAILERS/COSTS COLLECTIONS	$1,180	$2,688	$1,252	$2,500	$2,500
521600 - MEMBERSHIPS/ANNUAL DUES	$400	$450	$500	$500	$500
520901 - OFFICE EQUIP MAINTENANCE	–	–	–	$1,000	$1,000
521800 - OFFICE EXPENSE	$4,372	$4,514	$2,859	$6,000	$6,000
521801 - Office Water	–	–	$540	$2,500	$2,500
525000 - OVERHEAD	$691	-$1,169	–	$40,114	$40,114
520201 - PHONE - LAND LINE (S)	$317	$285	$436	$500	$500
520210 - POSTAGE/SHIP, MAIL COST	$19,707	$10,362	$19,483	$21,000	$21,000
529506 - PRINCIPAL ON LOAN	$790,000	$1,169,932	$1,125,000	$1,205,000	$1,205,000
521900 - PROFESSIONAL SVC	$62,081	$54,909	$544,001	$95,000	$95,000
523700 - PUBLICATIONS-LEGAL NOTICE	–	$150	–	$1,000	$1,000
520214 - TAX BILL COSTS	$6,175	$15,942	$14,802	$17,000	$17,000
527400 - TRAVEL- IN COUNTY	–	$0	–	$300	$300
527500 - TRAVEL- OUT OF COUNTY	$1,361	$3,077	$4,466	$7,000	$7,000
SERVICES & SUPPLIES TOTAL	**$1,298,678**	**$1,290,850**	**$2,360,849**	**$2,184,799**	**$2,184,799**
TRANSFERS					
580000 - TRANSFER	–	$600,000	–	$0	$0
58000 - TRANSFER-OUT	–	–	$200,000	$200,000	$200,000
TRANSFERS TOTAL	**–**	**$600,000**	**$200,000**	**$200,000**	**$200,000**
EXPENSES TOTAL	**$1,798,011**	**$2,478,387**	**$3,200,631**	**$9,393,125**	**$9,393,125**
Surplus (Deficit)	-$1,159,365	-$73,953	$2,366,214	-$6,886,193	-$6,886,193

CAPITAL IMPROVEMENT HVAC

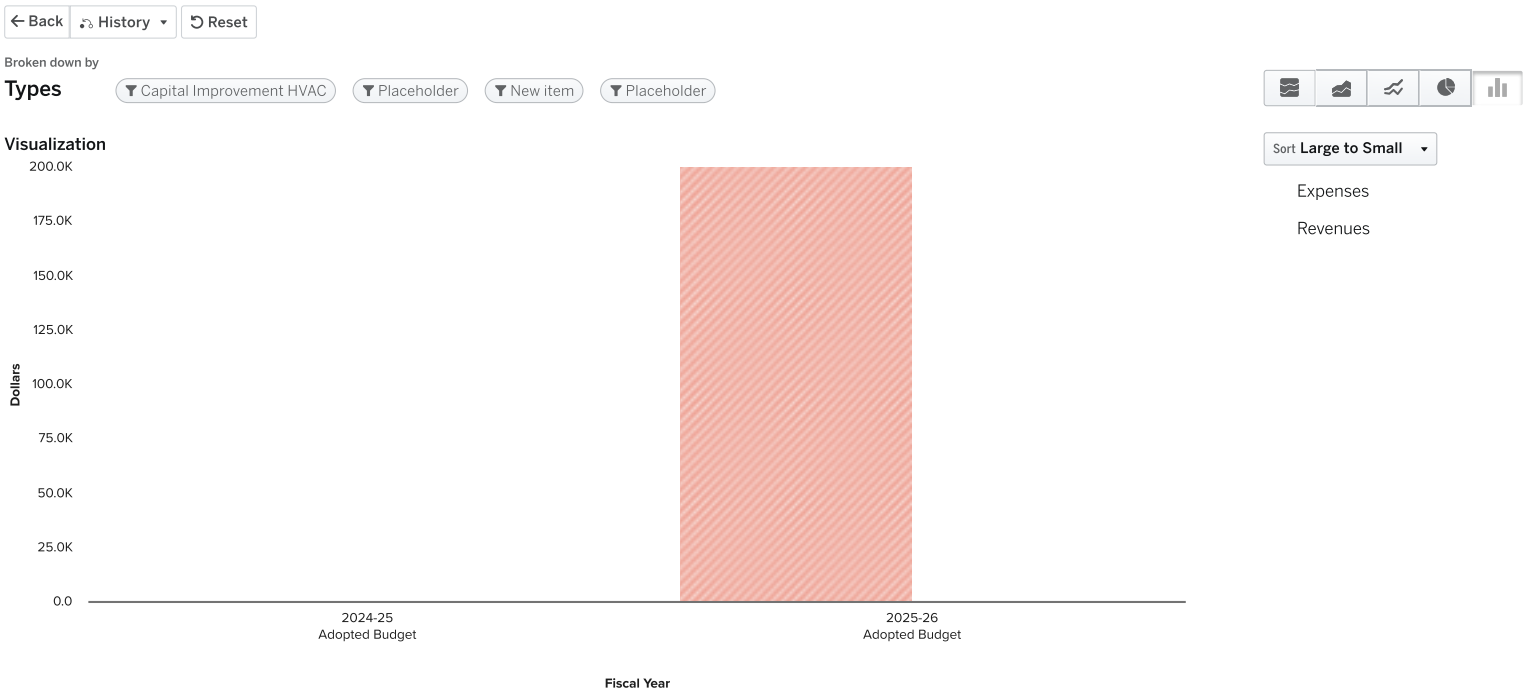
Fund: 0096 0096E Capital Improvement Energy
Budget Unit: 20142 - Capital Improvement HVAC
Function: 00 - Undefined
Activity: 00 - Undefined

DESCRIPTION

Plumas County has a current Capital Improvement Project utilizing Opterra (formerly Engie). The project includes interior and exterior LED lighting in several County buildings, solar installation at the Annex Building and replacing HVAC systems. The project was funded by a $8.46 million 2024 Equipment Lease Purchase Agreement, (the "2024 ELPA") and the $1.45 million 2024 Lease Agreement (the "2024 Lease") with Webster National Bank. The 2024 ELPA funded several energy projects and the 2024 Lease funded two HVAC replacement projects.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CONTROLS					
49002 - Proceeds from Loan	–	–	$1,450,000	$0	$0
CONTROLS TOTAL	**–**	**–**	**$1,450,000**	**$0**	**$0**
TRANSFERS					
48000 - TRANSFER-IN	–	–	$1,000,000	$0	$0
TRANSFERS TOTAL	**–**	**–**	**$1,000,000**	**$0**	**$0**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	–	–	$41,772	$0	$0
USE OF MONEY & PROPERTY TOTAL	**–**	**–**	**$41,772**	**$0**	**$0**
REVENUES TOTAL	**–**	**–**	**$2,491,772**	**$0**	**$0**
Expenses					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	–	–	–	$200,000	$200,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$200,000**	**$200,000**
SERVICES & SUPPLIES					
521900 - PROFESSIONAL SVC	–	–	$480,121	$0	$0
SERVICES & SUPPLIES TOTAL	**–**	**–**	**$480,121**	**$0**	**$0**
EXPENSES TOTAL	**–**	**–**	**$480,121**	**$200,000**	**$200,000**
Surplus (Deficit)	$0	$0	$2,011,651	-$200,000	-$200,000

CAPITAL IMPROVEMENT PROJECTS

Fund: 0096 Capital Improvements
Budget Unit: 20140 - Capital Improvement Projects
Function: 01 - General Government
Activity: 36 - Plant Acquisition

DESCRIPTION

Capital Improvement Projects are multi-year investments in County facilities, infrastructure, and equipment that preserve assets, enhance service delivery, and reduce long-term operating costs. Projects are prioritized based on health and safety, regulatory compliance, asset condition, and alignment with County goals.

REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

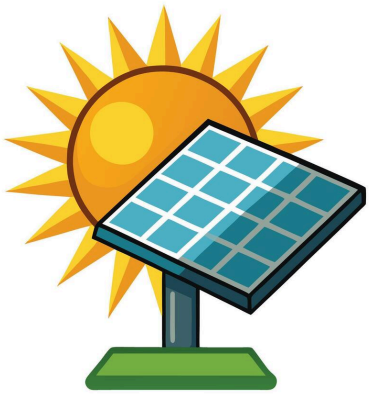
	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
TRANSFERS					
48000 - TRANSFER-IN	–	–	$200,000	$200,000	$200,000
48001 - TRANSFER-IN1	–	–	$2,283,125	$1,776,532	$1,776,532
48002 - TRANSFER-IN2	–	$1,566,197	–	$0	$0
TRANSFERS TOTAL	**–**	**$1,566,197**	**$2,483,125**	**$1,976,532**	**$1,976,532**
USE OF MONEY & PROPERTY					
43998 - UNREALZED GAINS/LOSSES	$28,405	$31,224	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$28,405**	**$31,224**	**–**	**$0**	**$0**
REVENUES TOTAL	**$28,405**	**$1,597,421**	**$2,483,125**	**$1,976,532**	**$1,976,532**
Expenses					
SERVICES & SUPPLIES					
529350 - INTEREST ON LOAN	$378,609	–	$630,316	$730,547	$730,547
525000 - OVERHEAD	–	–	–	$40,985	$40,985
529506 - PRINCIPAL ON LOAN	$790,000	$1,169,932	$1,125,000	$1,205,000	$1,205,000
SERVICES & SUPPLIES TOTAL	**$1,168,609**	**$1,169,932**	**$1,755,316**	**$1,976,532**	**$1,976,532**
EXPENSES TOTAL	**$1,168,609**	**$1,169,932**	**$1,755,316**	**$1,976,532**	**$1,976,532**
Surplus (Deficit)	-$1,140,204	$427,489	$727,809	$0	$0

CAPITAL IMPROVEMENT SOLAR/OTHER

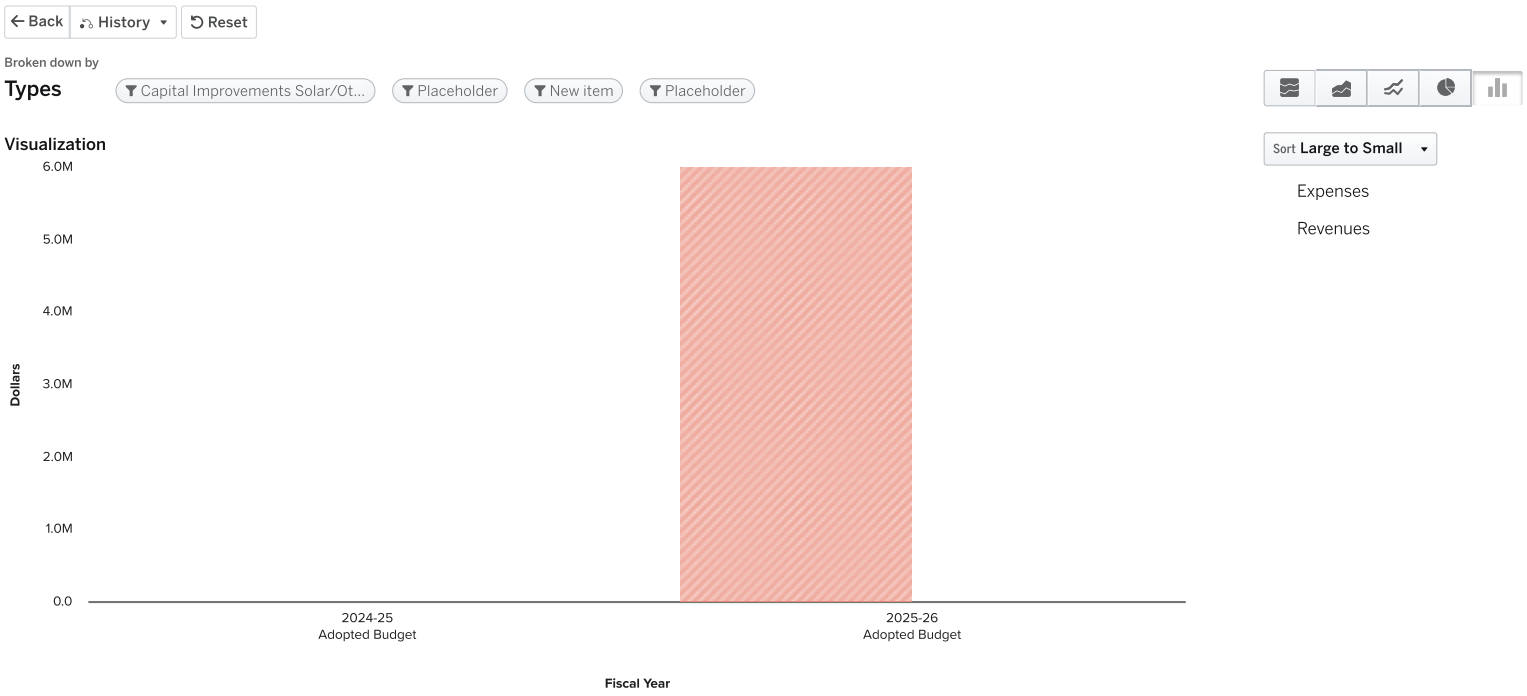
Fund: 0096 0096E Capital Improvement Energy
Budget Unit: 20143 - Capital Improvement Solar/Other
Function: 01 - General Government
Activity: 00 - Undefined

DESCRIPTION

Plumas County has a current Capital Improvement Project utilizing Opterra (formerly Engie). The project includes interior and exterior LED lighting in several County buildings, solar installation at the Annex Building and replacing HVAC systems. The project was funded by a $8.46 million 2024 Equipment Lease Purchase Agreement, (the "2024 ELPA") and the $1.45 million 2024 Lease Agreement (the "2024 Lease") with Webster National Bank. The 2024 ELPA funded several energy projects and the 2024 Lease funded two HVAC replacement projects.



REVENUE VS. EXPENDITURE



BUDGET DETAIL - SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Expenses					
FIXED ASSETS					
540110 - CAPITAL IMPROVEMENTS	–	–	–	$6,000,000	$6,000,000
FIXED ASSETS TOTAL	**–**	**–**	**–**	**$6,000,000**	**$6,000,000**
EXPENSES TOTAL	**–**	**–**	**–**	**$6,000,000**	**$6,000,000**
Surplus (Deficit)	$0	$0	$0	-$6,000,000	-$6,000,000

TOBACCO SETTLEMENT

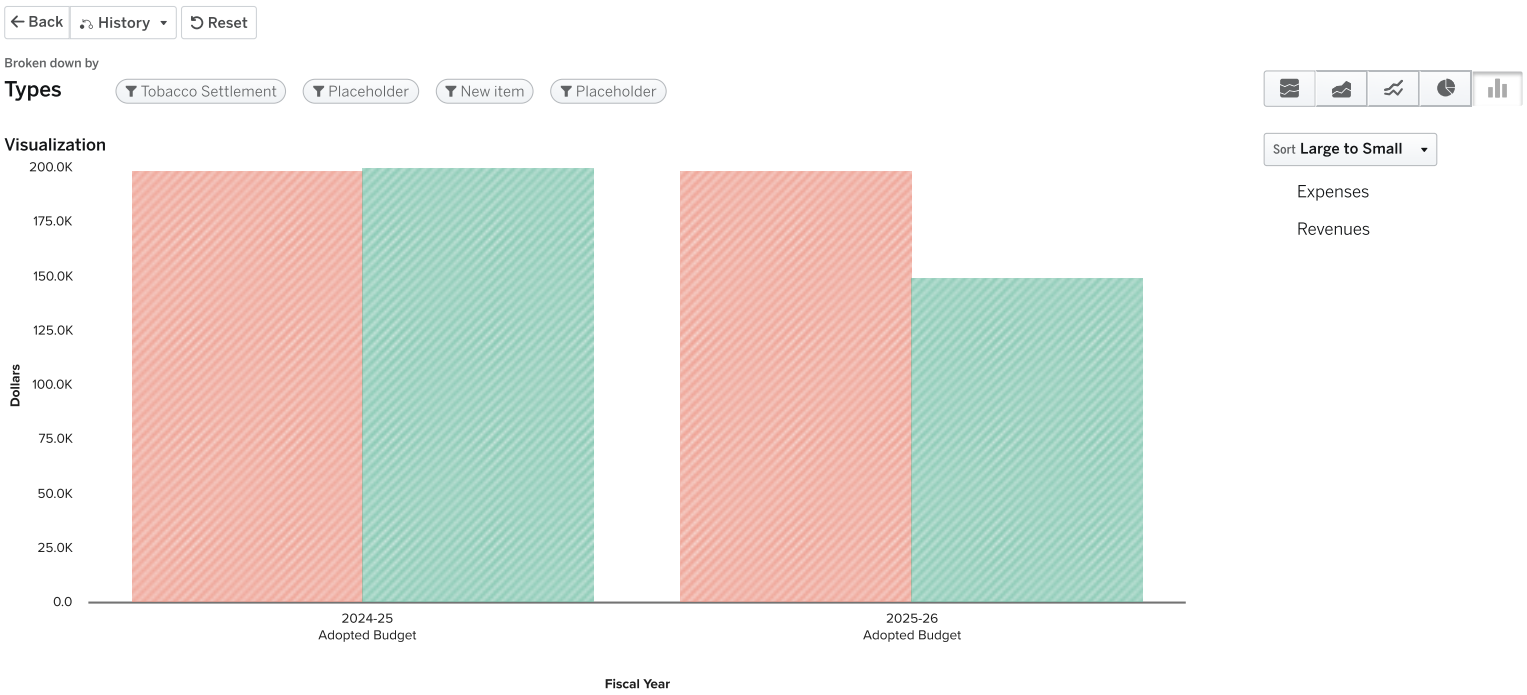
Fund: 0053 Tobacco Settlement Fund
Budget Unit: 40044 - Tobacco Settlement
Function: 04 - Health & Sanitation
Activity: 24 - Health

DESCRIPTION

The Tobacco Settlement Fund is derived from the Master Settlement Agreement (MSA) reached in 1998 between major tobacco companies and 46 states, including California. Under this agreement, tobacco manufacturers make annual payments to states in perpetuity to compensate for public health costs associated with tobacco-related illnesses.

Counties in California receive a portion of these funds through the state's allocation process. The use of Tobacco Settlement Funds varies by jurisdiction but is generally directed toward health-related programs and services. Eligible uses may include public health initiatives, healthcare access, tobacco prevention and cessation efforts, and capital improvements to health facilities.

REVENUE VS. EXPENDITURE



BUDGET DETAIL -

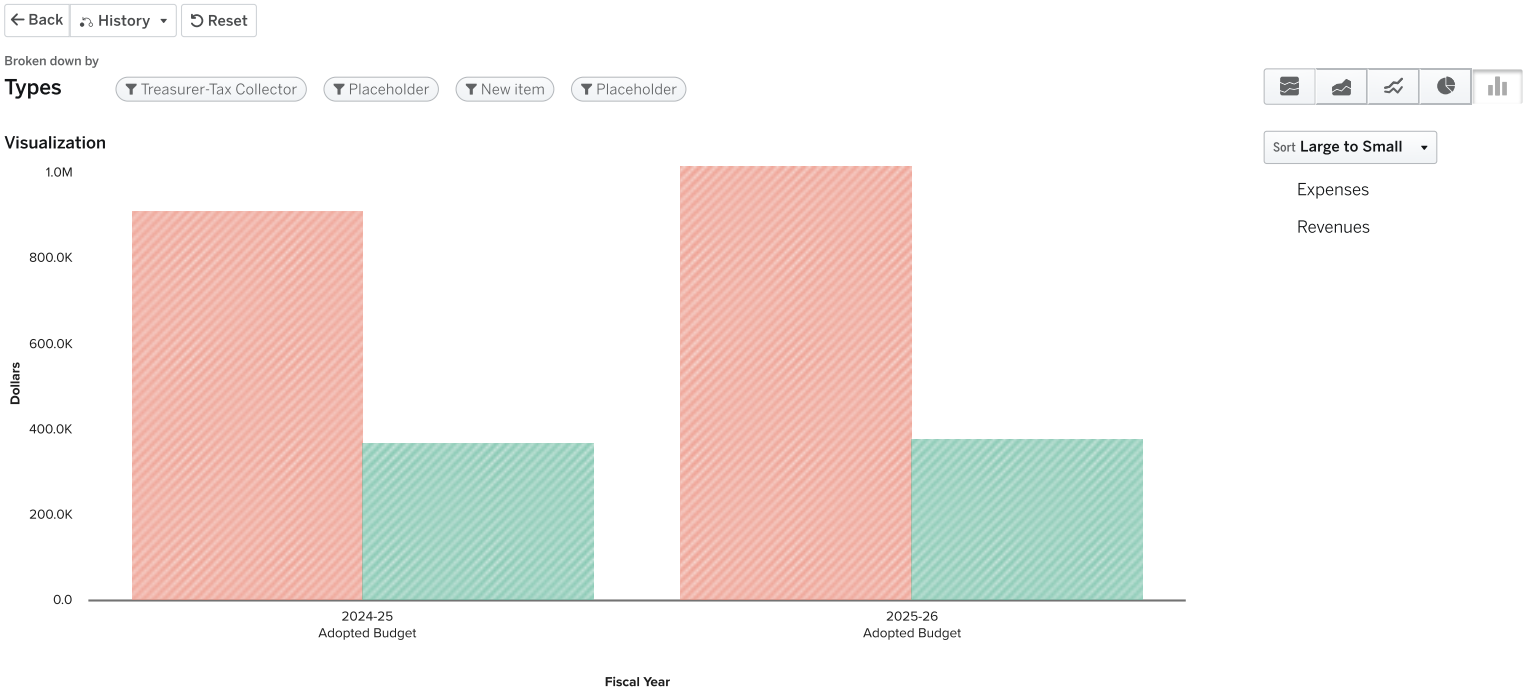
SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
STATE & FEDERAL AID					
44365 - ST- TOBACCO SETTLMNT	$193,061	$172,174	$163,327	$150,000	$150,000
STATE & FEDERAL AID TOTAL	**$193,061**	**$172,174**	**$163,327**	**$150,000**	**$150,000**
USE OF MONEY & PROPERTY					
43010 - INTEREST-INVESTED FUNDS	$22,728	$36,135	$18,024	$0	$0
43998 - UNREALZED GAINS/LOSSES	$6,983	$7,971	–	$0	$0
USE OF MONEY & PROPERTY TOTAL	**$29,711**	**$44,105**	**$18,024**	**$0**	**$0**
REVENUES TOTAL	**$222,772**	**$216,279**	**$181,351**	**$150,000**	**$150,000**
Expenses					
SERVICES & SUPPLIES					
525000 - OVERHEAD	$691	-$1,169	–	-$871	-$871
SERVICES & SUPPLIES TOTAL	**$691**	**-$1,169**	**–**	**-$871**	**-$871**
TRANSFERS					
580000 - TRANSFER	–	$600,000	–	$0	$0
58000 - TRANSFER-OUT	–	–	$200,000	$200,000	$200,000
TRANSFERS TOTAL	**–**	**$600,000**	**$200,000**	**$200,000**	**$200,000**
EXPENSES TOTAL	**$691**	**$598,831**	**$200,000**	**$199,129**	**$199,129**
Surplus (Deficit)	$222,081	-$382,552	-$18,649	-$49,129	-$49,129

TREASURER-TAX COLLECTOR

Fund: 0001 General
Budget Unit: 20050 - Treasurer-Tax Collector
Function: 01 - General Government
Activity: 11 - Finance

REVENUE VS. EXPENDITURE



POSITION ALLOCATION

Position	FY2022	FY2023	FY2024	FY2025	FY2026
Full-Time Equivalent Positions					
Treasurer/Tax Collector	1	1	1	1	1
Treasurer/Tax Collections Officer I/II OR Treasurer/Tax Specialist I/II	3	3	3	3	3
Assistant Treasurer/Tax Collector	1	1	1	1	1
FULL-TIME EQUIVALENT POSITIONS	**5**	**5**	**5**	**5**	**5**

BUDGET DETAIL -

SCHEDULE 9

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
Revenues					
CHARGES FOR SERVICES					
45006 - 5% SUPP. ADMIN. FEE	$46,422	$24,682	$32,692	$25,000	$25,000
45010 - ASSM-TAX COLLECTOR FEES	$17,457	$34,238	$30,972	$30,000	$30,000
45027 - COMPREHENSIVE COLL FEE	$24,298	$15,775	$11,576	$15,000	$15,000
45002 - INTEREST INV. ADMIN. CHG.	$151,879	$271,579	$68,000	$135,000	$135,000
45770 - PASSPORT FEES	$10,535	$8,290	$9,487	$7,500	$7,500
45028 - RETURN CHECK FEES	$2,217	$800	$730	$700	$700
45005 - SB 2557 COLLECTION CHARGE	$46,492	$46,532	$46,532	$45,000	$45,000
45008 - SPEC. ASSMT.HANDLING CHG	$6,098	$5,998	$7,366	$7,000	$7,000
45011 - TBID - TREAS 2% OF 2%	$4,179	$4,895	$4,605	$3,000	$3,000
45003 - TOT 3% COLLECTION FEE	$20,193	$104,501	$89,163	$55,000	$55,000
45007 - TREAS $20 DEL COST	$41,580	$64,300	$53,920	$49,000	$49,000
45091 - TREAS. COLLECTION FEES	$7,474	$2,899	$32,498	$7,000	$7,000
CHARGES FOR SERVICES TOTAL	**$378,823**	**$584,490**	**$387,541**	**$379,200**	**$379,200**
LICENSES & PERMITS					
41010 - BUSINESS LICENSES	$200	$200	$600	$200	$200
LICENSES & PERMITS TOTAL	**$200**	**$200**	**$600**	**$200**	**$200**
OTHER REVENUE					
46030 - PROB / RESTIT COLLECT FEE	$1,617	$43	$63	$1,000	$1,000
46253 - REIMB - CO DISASTR RESPONS	$829	–	–	$0	$0
OTHER REVENUE TOTAL	**$2,446**	**$43**	**$63**	**$1,000**	**$1,000**
TRANSFERS					
48000 - TRANSFER-IN	$6,000	$6,000	–	$0	$0
48005 - TRANSFER-IN5	–	–	$22,391	$0	$0
TRANSFERS TOTAL	**$6,000**	**$6,000**	**$22,391**	**$0**	**$0**
REVENUES TOTAL	**$387,470**	**$590,734**	**$410,596**	**$380,400**	**$380,400**
Expenses					
FIXED ASSETS					
540412 - SOFTWARE	–	$11,181	$39,940	$50,000	$50,000
FIXED ASSETS TOTAL	**–**	**$11,181**	**$39,940**	**$50,000**	**$50,000**
SALARIES & BENEFITS					
51110 - COMPENSATION INSURANCE	$35,239	$2,004	$3,733	$4,867	$4,867
51100 - FICA/MEDICARE OASDI	$23,054	$26,228	$26,194	$33,754	$33,754
51090 - GROUP INSURANCE	$68,719	$81,561	$102,139	$135,180	$135,180
51150 - LIFE INSURANCE	$334	$334	$334	$370	$370
51081 - OPEB LIABILITY	$11,890	$12,074	$11,604	$13,428	$13,428
51020 - OTHER WAGES	$9,110	$11,705	$19,071	$20,000	$20,000
51060 - OVERTIME PAY	–	$132	$53	$0	$0
51000 - REGULAR WAGES	$317,668	$345,787	$344,890	$441,227	$441,227
51080 - RETIREMENT	$32,781	$96,096	$91,440	$109,123	$109,123
51070 - UNEMPLOYMENT INSURANCE	$537	$434	$382	$377	$377
SALARIES & BENEFITS TOTAL	**$499,333**	**$576,356**	**$599,841**	**$758,326**	**$758,326**
SERVICES & SUPPLIES					
524705 - BANK FEES/COSTS	$27,598	$22,341	$12,050	$40,000	$40,000
529500 - COMPUTER	–	–	–	$7,000	$7,000
520250 - COPY MACHINE LEASE	$2,112	$2,851	$0	$3,000	$3,000
525119 - LIABILITY SELF-FUND INSURANCE	$4,075	$4,517	$5,146	$4,838	$4,838
520213 - MAILERS/COSTS COLLECTIONS	$1,180	$2,688	$1,252	$2,500	$2,500
521600 - MEMBERSHIPS/ANNUAL DUES	$400	$450	$500	$500	$500
520901 - OFFICE EQUIP MAINTENANCE	–	–	–	$1,000	$1,000

	ACTUALS			FY25-26 RECOMMENDED BUDGET	FY25-26 ADOPTED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026
521800 - OFFICE EXPENSE	$4,372	$4,514	$2,859	$6,000	$6,000
521801 - Office Water	–	–	$540	$2,500	$2,500
520201 - PHONE - LAND LINE (S)	$317	$285	$436	$500	$500
520210 - POSTAGE/SHIP, MAIL COST	$19,707	$10,362	$19,483	$21,000	$21,000
521900 - PROFESSIONAL SVC	$62,081	$54,909	$63,880	$95,000	$95,000
523700 - PUBLICATIONS-LEGAL NOTICE	–	$150	–	$1,000	$1,000
520214 - TAX BILL COSTS	$6,175	$15,942	$14,802	$17,000	$17,000
527400 - TRAVEL- IN COUNTY	–	$0	–	$300	$300
527500 - TRAVEL- OUT OF COUNTY	$1,361	$3,077	$4,466	$7,000	$7,000
SERVICES & SUPPLIES TOTAL	**$129,378**	**$122,087**	**$125,412**	**$209,138**	**$209,138**
EXPENSES TOTAL	**$628,711**	**$709,624**	**$765,194**	**$1,017,464**	**$1,017,464**
Surplus (Deficit)	-$241,242	-$118,890	-$354,598	-$637,064	-$637,064

ALL FUNDS SUMMARY

Plumas County
All Funds Summary
Fiscal Year 2025-26

	Total Financing Sources				Total Financing Uses		
Fund Name	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
General Fund	6,228,848	23,602	55,353,267	61,605,717	61,463,818	141,899	61,605,717
Special Revenue Funds	0	11,741,482	81,042,771	92,784,253	90,945,131	1,839,122	92,784,253
Capital Projects Funds	0	435,165	47,000	482,165	482,165	0	482,165
Debt Service Funds	0	7,332,119	3,259,366	10,591,485	10,591,485	0	10,591,485
Total Governmental Funds	**6,228,848**	**19,532,368**	**139,702,404**	**165,463,620**	**163,482,599**	**1,981,021**	**165,463,620**
Other Funds							
Enterprise	0	210,695	4,987,589	5,198,284	5,198,284	0	5,198,284
Internal Service	0	0	4,167,233	4,167,233	4,083,202	84,031	4,167,233
Special District	0	1,598,820	914,930	2,513,750	2,497,651	16,099	2,513,750
Total Other Funds	**0**	**1,809,515**	**10,069,752**	**11,879,267**	**11,779,137**	**100,130**	**11,879,267**
Total All Funds	**6,228,848**	**21,341,883**	**149,772,156**	**177,342,887**	**175,261,736**	**2,081,151**	**177,342,887**

GOVERNMENTAL FUNDS SUMMARY

SCHEDULE 2

Plumas County
Govermental Funds Summary
Fiscal Year 2025-26

	Total Financing Sources				Total Financing Uses		
Fund Name	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
General Fund							
0001 GENERAL	6,927,677	9,162	37,638,128	44,574,967	44,442,491	132,476	44,574,967
0001 0001C CAPITAL REPLACEMENT FUN	0	0	0	0	0	0	0
0001 0001D DISTRICT ATTORNEY	0	0	2,504,534	2,504,534	2,504,534	0	2,504,534
0001 0001H HOMICIDE TRIAL COSTS	0	0	0	0	0	0	0
0001 0001I GEN FUND DEV/IMPACT	0	0	0	0	(6)	6	0
0001 0001N SENIOR CITIZENS NUTRITIO	(698,829)	0	1,932,250	1,233,421	1,233,421	0	1,233,421
0001 0001R SUPERVISOR COMM.SVC.FU	0	0	0	0	0	0	0
0001 0001S SHERIFF	0	9,417	13,251,955	13,261,372	13,251,955	9,417	13,261,372
0001 0001T TAYLORSVILLE SCH PRESER	0	0	0	0	0	0	0
0001 0001V ABAND VEH ABATEMT FUND	0	5,023	26,400	31,423	31,423	0	31,423
Total General Fund	**6,228,848**	**23,602**	**55,353,267**	**61,605,717**	**61,463,818**	**141,899**	**61,605,717**
Special Revenue Funds							
0002 ROAD	0	749,867	17,323,644	18,073,511	17,940,232	133,279	18,073,511
0003 FISH AND GAME	0	0	10,903	10,903	7,341	3,562	10,903
0004 CHILD ABUSE PREVENTION	0	28,023	37,500	65,523	65,523	0	65,523
0005 COUNTY FAIR	0	2,304	1,002,099	1,004,403	849,529	154,874	1,004,403
0009 AUD- CO LOCAL REV 2011	0	54,000	9,469,808	9,523,808	9,523,808	0	9,523,808
0011 TITLE III	0	0	251,721	251,721	238,675	13,046	251,721
0013 DEPT. SOCIAL SERVICES	0	1,226,556	14,555,500	15,782,056	15,738,076	43,980	15,782,056
0013 0013P REALIGN - PROT SERVICES	0	680,000	3,320,000	4,000,000	4,000,000	0	4,000,000
0013 0013R SS - REALIGNMENT	0	982,872	4,217,000	5,199,872	5,199,872	0	5,199,872
0014 MENTAL HEALTH	0	0	9,850,906	9,850,906	9,270,406	580,500	9,850,906
0014 0014A MENTAL HLTH MHSA	0	2,337,222	2,992,000	5,329,222	5,329,222	0	5,329,222
0014 0014B MENTAL HLTH BEHAVIORAL	0	0	285,962	285,962	151,398	134,564	285,962
0014 0014C CAL-WORKS M.H. & A.D.	0	0	0	0	0	0	0
0014 0014H SIERRA HOUSE BOARD & CA	0	0	0	0	0	0	0
0014 0014I G	0	0	0	0	0	0	0
0014 0014S SAMHSA	0	0	502,677	502,677	402,376	100,301	502,677
0014 0014W WRAP AROUND	0	0	0	0	0	0	0
0015 PUBLIC HEALTH	0	1,027,266	5,194,048	6,221,314	6,221,314	0	6,221,314
0015 0015E E.M.S.	0	0	54,205	54,205	54,205	0	54,205
0015 0015M PUBLIC HEALTH - MAA ADMI	0	0	0	0	0	0	0

Plumas County
Govermental Funds Summary
Fiscal Year 2025-26

	Total Financing Sources				Total Financing Uses		
Fund Name	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds (continued)							
0015 0015P PUBLIC HLTH EMRG PREPAR	0	0	368,064	368,064	240,192	127,872	368,064
0015 0015V HEALTH VITAL STATISTICS	0	931	2,000	2,931	2,931	0	2,931
0016 ALCOHOL & DRUG	0	78,616	1,798,797	1,877,413	1,877,413	0	1,877,413
0016 0016A A&D PROP 36	0	0	0	0	0	0	0
0017 0017C SHERIFF CIVIL OPERATIONS	0	9,833	8,200	18,033	12,689	5,344	18,033
0017 0017F SHRFF -ASSET FORFEITR ED	0	9,101	0	9,101	9,101	0	9,101
0017 0017G SHERIFF -GRANTS	0	2,141,611	2,607,381	4,748,992	4,727,503	21,489	4,748,992
0017 0017I INMATE WELFARE FUND	0	78,471	47,485	125,956	125,956	0	125,956
0017 0017N NARCOTICS FUND	0	65,858	2,000	67,858	67,858	0	67,858
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	0	0	0	0	0	0
0022 DISASTER RESPONSE FUND	0	1,693	0	1,693	1,693	0	1,693
0023 DISASTR RECOV OP CNTR DROC	0	0	1,693	1,693	784	909	1,693
0025 COUNTY LOCAL REV AB109	0	286,235	1,243,026	1,529,261	1,529,261	0	1,529,261
0026 LOCAL ASSISTANCE & TCF	0	0	0	0	0	0	0
0035 CHILD SUPPORT	0	0	1,028,155	1,028,155	1,024,853	3,302	1,028,155
0037 DNA PENALTY (PROP 69)	0	17,499	4,650	22,149	22,149	0	22,149
0046 PROB GRANT DEPT(S)	0	79,476	783,590	863,066	861,941	1,125	863,066
0046 0046C CRIMINAL LAB PENALTY	0	0	0	0	0	0	0
0046 0046D PROB-DIV JUV	0	245,100	304,900	550,000	550,000	0	550,000
0046 0046P PROB-PRETRIAL	0	0	161,000	161,000	126,205	34,795	161,000
0046 0046R PROB-ADULT HIGH RISK	0	378,837	421,802	800,639	831,119	(30,480)	800,639
0047 PLAN - DWR DACTI	0	0	0	0	0	0	0
0048 Plan Prop 1 IRWM	0	0	0	0	0	0	0
0049 PLAN GRANT-DWR/SGM	0	0	0	0	0	0	0
0050 PLAN GRANT - SB2	0	0	186,517	186,517	186,427	90	186,517
0052 PLAN - HHAP GRANT	0	0	0	0	0	0	0
0053 TOBACCO SETTLEMENT FUND	0	49,129	150,000	199,129	199,129	0	199,129
0054 OPIOID SETTLEMENT FUND	0	550,000	450,000	1,000,000	1,000,000	0	1,000,000
0054 00541 NATIONAL OPIOID ABATEME	0	0	0	0	0	0	0
0054 00542 DISTRIBUTOR-SUBDIVISION	0	0	0	0	0	0	0

	Total Financing Sources				Total Financing Uses		
Fund Name	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds (continued)							
0054 00543 DISTRIBUTOR-ABATEMENT	0	0	0	0	0	0	0
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	135,044	0	135,044	135,044	0	135,044
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	34,378	622	35,000	35,000	0	35,000
0058 CDBG CARES ACT CV-2-3	0	0	0	0	0	0	0
0059 CDBG ANNUAL ED	0	0	902,257	902,257	585,503	316,754	902,257
0060 BRIC GRANT	0	0	499,950	499,950	499,950	0	499,950
0062 RECORDERS FUND	0	58,390	2,350	60,740	60,740	0	60,740
0062 0062M RECORDER MICROGRAPHIC	0	95,514	12,000	107,514	107,514	0	107,514
0062 0062O RECORDER'S OFFICE MODE	0	186,539	14,500	201,039	201,039	0	201,039
0063 ANIMAL CONT. SPAY/NEUTER	0	24,235	31,407	55,642	55,642	0	55,642
0064 DOMESTIC VIOL ASSISTANCE	0	10,606	3,400	14,006	14,006	0	14,006
0065 ERDS	0	19,017	8,500	27,517	27,517	0	27,517
0067 HAVA - ELECTIONS	0	40,091	16,789	56,880	56,880	0	56,880
0070 PCCDC PILT CDBG	0	0	0	0	0	0	0
00D1 ASSET FORFEITURE	0	0	500	500	486	14	500
00D2 ENVIRONMENTAL SETTLEMENT	0	0	201,664	201,664	20,082	181,582	201,664
0308 DA-RE-ENTRY PROGRAM	0	57,168	300,000	357,168	357,168	0	357,168
0309 DA Alt Sentencing	0	0	411,599	411,599	399,379	12,220	411,599
Total Special Revenue Funds	**0**	**11,741,482**	**81,042,771**	**92,784,253**	**90,945,131**	**1,839,122**	**92,784,253**
Capital Projects Funds							
0093 CRIMINAL JUS. CONST. FUND	0	435,165	47,000	482,165	482,165	0	482,165
Total Capital Projects Funds	**0**	**435,165**	**47,000**	**482,165**	**482,165**	**0**	**482,165**
Debt Service Funds							
0096 CAPITAL IMPROVEMENTS	0	0	1,976,532	1,976,532	1,976,532	0	1,976,532
0096 0096E CAPITAL IMP ENERGY	0	6,200,000	0	6,200,000	6,200,000	0	6,200,000
0096 0096J CAPITAL IMP JAIL	0	1,132,119	1,282,834	2,414,953	2,414,953	0	2,414,953
Total Debt Service Funds	**0**	**7,332,119**	**3,259,366**	**10,591,485**	**10,591,485**	**0**	**10,591,485**

Plumas County
Govermental Funds Summary
Fiscal Year 2025-26

	Total Financing Sources				Total Financing Uses		
Fund Name	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Total Governmental Funds	**6,228,848**	**19,532,368**	**139,702,404**	**165,463,620**	**163,482,599**	**1,981,021**	**165,463,620**

Appropriations Limit	**46,810,910**
Appropriations Subject to Limit	**21,964,476**

FUND BALANCE - GOVERNMENTAL FUNDS

SCHEDULE 3

Fund Name	Total Fund Balance June 30, 2025	Less Obligated Fund Balances: Encumbrances	Less Obligated Fund Balances: Nonspendable, Restricted, and Committed	Less Obligated Fund Balances: Assigned	Fund Balance Available June 30, 2025
1	2	3	4	5	6
General Fund					
0001 GENERAL	20,165,366	0	6,310,824	6,926,865	6,927,677
0001 0001C CAPITAL REPLACEMENT FUN	159,949	0	0	159,949	0
0001 0001D DISTRICT ATTORNEY	52,717	0	1,390	51,327	0
0001 0001H HOMICIDE TRIAL COSTS	21,669	0	0	21,669	0
0001 0001I GEN FUND DEV/IMPACT	11,498	0	0	11,498	0
0001 0001N SENIOR CITIZENS NUTRITIO	(698,829)	0	0	0	(698,829)
0001 0001R SUPERVISOR COMM.SVC.FU	3,139	0	0	3,139	0
0001 0001S SHERIFF	1,112,067	0	0	1,112,067	0
0001 0001T TAYLORSVILLE SCH PRESER	5,348	0	0	5,348	0
0001 0001V ABAND VEH ABATEMT FUND	24,562	0	0	24,562	0
Total General Fund	**20,857,486**	**0**	**6,312,214**	**8,316,424**	**6,228,848**
Special Revenue Funds					
0002 ROAD	6,247,142	0	6,247,142	0	0
0003 FISH AND GAME	402,509	0	402,509	0	0
0004 CHILD ABUSE PREVENTION	180,381	0	180,381	0	0
0005 COUNTY FAIR	82,437	0	2,304	80,133	0
0009 AUD- CO LOCAL REV 2011	5,228,202	0	5,228,202	0	0
0011 TITLE III	1,378,854	0	1,378,854	0	0
0013 DEPT. SOCIAL SERVICES	1,301,938	0	1,301,938	0	0
0013 0013P REALIGN - PROT SERVICES	9,964,357	0	9,964,357	0	0
0013 0013R SS - REALIGNMENT	11,083,433	0	11,083,433	0	0
0014 MENTAL HEALTH	2,044,624	0	2,044,624	0	0
0014 0014A MENTAL HLTH MHSA	2,338,177	0	2,338,177	0	0
0014 0014B MENTAL HLTH BEHAVIORAL	(133,127)	0	(133,127)	0	0
0014 0014C CAL-WORKS M.H. & A.D.	(31,083)	0	(31,083)	0	0
0014 0014H SIERRA HOUSE BOARD & CA	(18,968)	0	(18,968)	0	0
0014 0014I G	0	0	0	0	0
0014 0014S SAMHSA	(93,771)	0	(93,771)	0	0
0014 0014W WRAP AROUND	7,961	0	7,961	0	0
0015 PUBLIC HEALTH	3,656,780	0	3,656,780	0	0
0015 0015E E.M.S.	7,560	0	7,560	0	0
0015 0015P PUBLIC HLTH EMRG PREPAR	(118,916)	0	(118,916)	0	0

Fund Name	Total Fund Balance June 30, 2025	Less Obligated Fund Balances: Encumbrances	Less Obligated Fund Balances: Nonspendable, Restricted, and Committed	Less Obligated Fund Balances: Assigned	Fund Balance Available June 30, 2025
1	2	3	4	5	6
Special Revenue Funds (continued)					
0015 0015V HEALTH VITAL STATISTICS	11,436	0	11,436	0	0
0016 ALCOHOL & DRUG	328,616	0	328,616	0	0
0016 0016A A&D PROP 36	4,044	0	4,044	0	0
0017 0017C SHERIFF CIVIL OPERATIONS	9,833	0	9,833	0	0
0017 0017F SHRFF -ASSET FORFEITR ED	9,101	0	9,101	0	0
0017 0017G SHERIFF -GRANTS	2,380,405	0	2,380,405	0	0
0017 0017I INMATE WELFARE FUND	78,471	0	78,471	0	0
0017 0017N NARCOTICS FUND	65,858	0	65,858	0	0
0018 DA - ADULT DRUG COURT	(13,940)	0	(13,940)	0	0
0019 CARES ACT - COVID19	70,538	0	70,538	0	0
0021 ARPA 2021	921,375	0	921,375	0	0
0022 DISASTER RESPONSE FUND	261,745	0	261,745	0	0
0023 DISASTR RECOV OP CNTR DROC	(908)	0	(908)	0	0
0025 COUNTY LOCAL REV AB109	964,993	0	964,993	0	0
0026 LOCAL ASSISTANCE & TCF	5,003,698	0	5,003,698	0	0
0035 CHILD SUPPORT	427,181	0	427,181	0	0
0037 DNA PENALTY (PROP 69)	17,499	0	17,499	0	0
0046 PROB GRANT DEPT(S)	1,240,070	0	1,240,070	0	0
0046 0046C CRIMINAL LAB PENALTY	21,182	0	21,182	0	0
0046 0046D PROB-DIV JUV	1,059,693	0	1,059,693	0	0
0046 0046P PROB-PRETRIAL	34,677	0	34,677	0	0
0046 0046R PROB-ADULT HIGH RISK	815,855	0	815,855	0	0
0047 PLAN - DWR DACTI	19	0	19	0	0
0048 Plan Prop 1 IRWM	18,204	0	18,204	0	0
0049 PLAN GRANT-DWR/SGM	171	0	171	0	0
0050 PLAN GRANT - SB2	(90)	0	(90)	0	0
0052 PLAN - HHAP GRANT	7,486	0	7,486	0	0
0053 TOBACCO SETTLEMENT FUND	602,401	0	602,401	0	0
0054 OPIOID SETTLEMENT FUND	1,929,414	0	1,929,414	0	0
0054 00543 DISTRIBUTOR-ABATEMENT	68,667	0	68,667	0	0
0054 00544 JANSSEN-SUBDIVISION	26,368	0	26,368	0	0
0054 00545 JANSSEN-ABATEMENT	113,861	0	113,861	0	0

Fund Name	Total Fund Balance June 30, 2025	Less Obligated Fund Balances: Encumbrances	Less Obligated Fund Balances: Nonspendable, Restricted, and Committed	Less Obligated Fund Balances: Assigned	Fund Balance Available June 30, 2025
1	2	3	4	5	6
Special Revenue Funds (continued)					
0055 PG&E SETTLEMENT	11,132,810	0	11,132,810	0	0
0056 DIXIE FIRE INSURANCE	1,838,672	0	1,838,672	0	0
0056 00561 DIXIE-TRIDENL	2,652,998	0	2,652,998	0	0
0057 SW GRANTS (PW)	34,378	0	34,378	0	0
0058 CDBG CARES ACT CV-2-3	782	0	782	0	0
0059 CDBG ANNUAL ED	(316,755)	0	(316,755)	0	0
0062 RECORDERS FUND	58,404	0	58,404	0	0
0062 0062M RECORDER MICROGRAPHIC	167,817	0	167,817	0	0
0062 0062O RECORDER'S OFFICE MODE	195,628	0	195,628	0	0
0063 ANIMAL CONT. SPAY/NEUTER	24,235	0	24,235	0	0
0064 DOMESTIC VIOL ASSISTANCE	12,041	0	12,041	0	0
0065 ERDS	55,789	0	55,789	0	0
0067 HAVA - ELECTIONS	49,344	0	49,344	0	0
0070 PCCDC PILT CDBG	6,748	0	6,748	0	0
00D1 ASSET FORFEITURE	18,493	0	18,493	0	0
00D2 ENVIRONMENTAL SETTLEMENT	666,997	0	666,997	0	0
0308 DA-RE-ENTRY PROGRAM	1,212,930	0	1,212,930	0	0
0309 DA Alt Sentencing	62,719	0	62,719	0	0
Total Special Revenue Funds	**77,880,443**	**0**	**77,800,310**	**80,133**	**0**
Capital Projects Funds					
0093 CRIMINAL JUS. CONST. FUND	435,165	0	435,165	0	0
Total Capital Projects Funds	**435,165**	**0**	**435,165**	**0**	**0**
Debt Service Funds					
0096 CAPITAL IMPROVEMENTS	0	0	0	0	0
0096 0096E CAPITAL IMP ENERGY	8,611,651	0	8,611,651	0	0
0096 0096J CAPITAL IMP JAIL	2,883,755	0	2,883,755	0	0
Total Debt Service Funds	**11,495,406**	**0**	**11,495,406**	**0**	**0**
Total Governmental Funds	**110,668,500**	**0**	**96,043,095**	**8,396,557**	**6,228,848**

OBLIGATED FUND BALANCE - BY GOVERNMENTAL FUNDS

SCHEDULE 4

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2025	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
General Fund						
0001 GENERAL						
NonSpendable	60,162	9,162	9,162	0	0	51,000
Committed	6,250,662	0	0	0	0	6,250,662
Assigned	6,926,865	0	0	648,622	132,476	7,059,341
Total 0001 GENERAL	**13,237,689**	**9,162**	**9,162**	**648,622**	**132,476**	**13,361,003**
GENERAL SUBFUNDS						
NonSpendable	1,390	0	0	9,417	9,417	10,807
Assigned	1,389,559	14,440	14,440	6	6	1,375,125
Total GENERAL SUBFUNDS	**1,390,949**	**14,440**	**14,440**	**9,423**	**9,423**	**1,385,932**
Total General Fund	**14,628,638**	**23,602**	**23,602**	**658,045**	**141,899**	**14,746,935**
Special Revenue Funds						
0002 ROAD						
NonSpendable	285,680	0	0	133,279	133,279	418,959
Restricted	5,961,462	763,598	749,867	0	0	5,211,595
0003 FISH AND GAME						
Restricted	402,509	0	0	3,562	3,562	406,071
0004 CHILD ABUSE PREVENTION						
Restricted	180,381	28,023	28,023	0	0	152,358
0005 COUNTY FAIR						
NonSpendable	2,304	2,304	2,304	0	0	0
Assigned	80,133	0	0	181,166	154,874	235,007
0009 AUD- CO LOCAL REV 2011						
Restricted	5,228,202	54,000	54,000	0	0	5,174,202
0011 TITLE III						
Restricted	1,378,854	0	0	13,046	13,046	1,391,900
0013 DEPT. SOCIAL SERVICES						
NonSpendable	0	0	0	43,980	43,980	43,980
Restricted	1,301,938	1,226,556	1,226,556	0	0	75,382
00130013P REALIGN - PROT SERVICES						
Restricted	9,964,357	680,000	680,000	0	0	9,284,357
00130013R SS - REALIGNMENT						
Restricted	11,083,433	982,872	982,872	0	0	10,100,561

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2025	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0014 MENTAL HEALTH						
Restricted	2,044,624	0	0	580,500	580,500	2,625,124
00140014A MENTAL HLTH MHSA						
Restricted	2,338,177	2,337,222	2,337,222	0	0	955
00140014B MENTAL HLTH BEHAVIORAL HL						
Restricted	(133,127)	0	0	134,564	134,564	1,437
00140014C CAL-WORKS M.H. & A.D.						
Restricted	(31,083)	0	0	0	0	(31,083)
00140014H SIERRA HOUSE BOARD & CARE						
Restricted	(18,968)	0	0	0	0	(18,968)
00140014S SAMHSA						
Restricted	(93,771)	0	0	100,301	100,301	6,530
00140014W WRAP AROUND						
Restricted	7,961	0	0	0	0	7,961
0015 PUBLIC HEALTH						
Restricted	3,656,780	1,103,604	1,027,266	0	0	2,629,514
00150015E E.M.S.						
Restricted	7,560	0	0	0	0	7,560
00150015P PUBLIC HLTH EMRG PREPAR						
Restricted	(118,916)	0	0	127,872	127,872	8,956
00150015V HEALTH VITAL STATISTICS						
Restricted	11,436	931	931	0	0	10,505
0016 ALCOHOL & DRUG						
Restricted	328,616	328,616	78,616	0	0	250,000
00160016A A&D PROP 36						
Restricted	4,044	0	0	0	0	4,044
00170017C SHERIFF CIVIL OPERATIONS						
NonSpendable	0	0	0	5,344	5,344	5,344
Restricted	9,833	9,833	9,833	0	0	0
00170017F SHRFF -ASSET FORFEITR EDU						
Restricted	9,101	9,101	9,101	0	0	0

Fund Name and Fund Balance Descriptions		Obligated Fund Balance June 30, 2025	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	6	7
Special Revenue Funds (continued)							
00170017G SHERIFF -GRANTS							
	NonSpendable	38,962	21,489	21,489	0	0	17,473
	Restricted	2,341,443	2,120,122	2,120,122	21,489	21,489	242,810
00170017I INMATE WELFARE FUND							
	Restricted	78,471	78,471	78,471	0	0	0
00170017N NARCOTICS FUND							
	Restricted	65,858	65,858	65,858	0	0	0
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	921,375	0	0	0	0	921,375
0022 DISASTER RESPONSE FUND							
	Restricted	261,745	1,693	1,693	0	0	260,052
0023 DISASTR RECOV OP CNTR DROC							
	Restricted	(908)	0	0	909	909	1
0025 COUNTY LOCAL REV AB109							
	Restricted	964,993	286,235	286,235	0	0	678,758
0026 LOCAL ASSISTANCE & TCF							
	Restricted	5,003,698	0	0	0	0	5,003,698
0035 CHILD SUPPORT							
	Restricted	427,181	0	0	3,302	3,302	430,483
0037 DNA PENALTY (PROP 69)							
	Restricted	17,499	17,499	17,499	0	0	0
0046 PROB GRANT DEPT(S)							
	NonSpendable	1,125	1,125	1,125	0	0	0
	Restricted	1,238,945	78,351	78,351	1,125	1,125	1,161,719
00460046C CRIMINAL LAB PENALTY							
	Restricted	21,182	0	0	0	0	21,182
00460046D PROB-DIV JUV							
	Restricted	1,059,693	245,100	245,100	0	0	814,593

Fund Name and Fund Balance Descriptions		Obligated Fund Balance June 30, 2025	Decreases or Cancellations		Increases or Creations		Total Obligated Fund Balances for the Budget Year
			Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1		2	3	4	5	6	7
Special Revenue Funds (continued)							
00460046P PROB-PRETRIAL							
	Restricted	34,677	0	0	3,369	34,795	69,472
00460046R PROB-ADULT HIGH RISK							
	NonSpendable	947	947	947	0	0	0
	Restricted	814,908	377,890	377,890	947	(30,480)	406,538
0047 PLAN - DWR DACTI							
	Restricted	19	0	0	0	0	19
0048 Plan Prop 1 IRWM							
	Restricted	18,204	0	0	0	0	18,204
0049 PLAN GRANT-DWR/SGM							
	Restricted	171	0	0	0	0	171
0050 PLAN GRANT - SB2							
	Restricted	(90)	0	0	90	90	0
0052 PLAN - HHAP GRANT							
	Restricted	7,486	0	0	0	0	7,486
0053 TOBACCO SETTLEMENT FUND							
	Restricted	602,401	49,129	49,129	0	0	553,272
0054 OPIOID SETTLEMENT FUND							
	Restricted	1,929,414	550,000	550,000	0	0	1,379,414
005400543 DISTRIBUTOR-ABATEMENT							
	Restricted	68,667	0	0	0	0	68,667
005400544 JANSSEN-SUBDIVISION							
	Restricted	26,368	0	0	0	0	26,368
005400545 JANSSEN-ABATEMENT							
	Restricted	113,861	0	0	0	0	113,861
0055 PG&E SETTLEMENT							
	Restricted	11,132,810	135,044	135,044	0	0	10,997,766
0056 DIXIE FIRE INSURANCE							
	Restricted	1,838,672	0	0	0	0	1,838,672
005600561 DIXIE-TRIDENL							
	Restricted	2,652,998	0	0	0	0	2,652,998

Fund Name and Fund Balance Descriptions		Obligated Fund Balance June 30, 2025	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1		2	3	4	5	6	7
Special Revenue Funds (continued)							
0057 SW GRANTS (PW)							
	Restricted	34,378	34,378	34,378	0	0	0
0058 CDBG CARES ACT CV-2-3							
	Restricted	782	0	0	0	0	782
0059 CDBG ANNUAL ED							
	Restricted	(316,755)	0	0	316,754	316,754	(1)
0062 RECORDERS FUND							
	Restricted	58,404	58,390	58,390	0	0	14
00620062M RECORDER MICROGRAPHICS							
	Restricted	167,817	95,514	95,514	0	0	72,303
00620062O RECORDER'S OFFICE MODERN							
	Restricted	195,628	186,539	186,539	0	0	9,089
0063 ANIMAL CONT. SPAY/NEUTER							
	Restricted	24,235	24,235	24,235	0	0	0
0064 DOMESTIC VIOL ASSISTANCE							
	Restricted	12,041	10,606	10,606	0	0	1,435
0065 ERDS							
	Restricted	55,789	19,017	19,017	0	0	36,772
0067 HAVA - ELECTIONS							
	Restricted	49,344	40,091	40,091	0	0	9,253
0070 PCCDC PILT CDBG							
	Restricted	6,748	0	0	0	0	6,748
00D1 ASSET FORFEITURE							
	Restricted	18,493	0	0	14	14	18,507
00D2 ENVIRONMENTAL SETTLEMENT							
	Restricted	666,997	0	0	176,582	181,582	848,579
0308 DA-RE-ENTRY PROGRAM							
	Restricted	1,212,930	57,168	57,168	0	0	1,155,762
0309 DA Alt Sentencing							
	Restricted	62,719	0	0	12,220	12,220	74,939
Total Special Revenue Funds		**77,880,443**	**12,081,551**	**11,741,482**	**1,860,415**	**1,839,122**	**67,978,083**
Capital Projects Funds							

Fund Name and Fund Balance Descriptions	Obligated Fund Balance June 30, 2025	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
Capital Projects Funds (continued)						
0093 CRIMINAL JUS. CONST. FUND						
Restricted	435,165	435,165	435,165	0	0	0
Total Capital Projects Funds	**435,165**	**435,165**	**435,165**	**0**	**0**	**0**
Debt Service Funds						
00960096E CAPITAL IMP ENERGY						
Restricted	8,611,651	6,200,000	6,200,000	0	0	2,411,651
00960096J CAPITAL IMP JAIL						
Restricted	2,883,755	1,132,119	1,132,119	0	0	1,751,636
Total Debt Service Funds	**11,495,406**	**7,332,119**	**7,332,119**	**0**	**0**	**4,163,287**

SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND GOVERNMENTAL FUNDS

SCHEDULE 5

Description	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Source				
39 - CONTROLS	0	1,450,000	0	0
40 - TAX REVENUE	22,920,921	24,787,888	23,223,605	23,223,605
41 - LICENSES & PERMITS	984,553	989,837	899,700	899,700
42 - FINES & PENALTIES	243,521	197,264	202,605	202,605
43 - USE OF MONEY & PROPERTY	4,371,601	3,695,164	2,642,716	2,642,716
44 - STATE & FEDERAL AID	57,354,114	48,100,197	57,637,285	58,212,235
45 - CHARGES FOR SERVICES	5,908,819	2,842,280	9,521,504	9,521,504
46 - OTHER REVENUE	2,645,157	4,525,416	1,755,748	1,775,748
47 - TRANSFERS - IT	0	0	0	0
48 - TRANSFER	29,593,732	37,512,669	42,876,417	43,224,291
52 - SERVICES & SUPPLIES	0	0	0	0
Total Summarization by Source	**124,022,418**	**124,100,715**	**138,759,580**	**139,702,404**
Summarization by Fund				
0001 - GENERAL	32,192,762	30,299,312	37,458,985	37,638,128
0001 0001C - CAPITAL REPLACEMENT FUND	5,713	5,204	0	0
0001 0001D - DISTRICT ATTORNEY	2,750,168	2,470,263	2,504,534	2,504,534
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	411	374	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	922,574	1,275,206	1,932,250	1,932,250
0001 0001R - SUPERVISOR COMM.SVC.FUND	91	102	0	0
0001 0001S - SHERIFF	10,102,185	12,093,307	13,251,955	13,251,955
0001 0001T - TAYLORSVILLE SCH PRESER	190	174	0	0
0001 0001V - ABAND VEH ABATEMT FUND	27,126	34,611	26,400	26,400
0002 - ROAD	9,836,620	8,522,710	17,309,913	17,323,644
0003 - FISH AND GAME	15,558	12,322	10,903	10,903
0004 - CHILD ABUSE PREVENTION	48,004	52,924	37,500	37,500
0005 - COUNTY FAIR	380,240	486,320	1,002,099	1,002,099
0009 - AUD- CO LOCAL REV 2011	10,225,387	10,959,170	9,469,808	9,469,808
0011 - TITLE III	270,245	0	251,721	251,721
0013 - DEPT. SOCIAL SERVICES	8,186,929	11,130,574	14,555,500	14,555,500
0013 0013P - REALIGN - PROT SERVICES	3,412,544	2,816,224	3,320,000	3,320,000
0013 0013R - SS - REALIGNMENT	4,223,241	3,646,514	4,217,000	4,217,000
0014 - MENTAL HEALTH	3,844,076	7,584,065	9,850,906	9,850,906
0014 0014A - MENTAL HLTH MHSA	3,006,155	3,662,453	2,992,000	2,992,000
0014 0014B - MENTAL HLTH BEHAVIORAL HL	(1,243)	49,572	285,962	285,962
0014 0014C - CAL-WORKS M.H. & A.D.	(1,116)	(1,011)	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	(598)	(568)	0	0
0014 0014S - SAMHSA	175,017	257,546	502,677	502,677
0014 0014W - WRAP AROUND	261	260	0	0
0015 - PUBLIC HEALTH	6,251,748	6,396,243	5,194,048	5,194,048
0015 0015E - E.M.S.	45,182	33,859	54,205	54,205
0015 0015M - PUBLIC HEALTH - MAA ADMIN	0	0	0	0
0015 0015P - PUBLIC HLTH EMRG PREPAR	195,314	384,126	368,064	368,064
0015 0015V - HEALTH VITAL STATISTICS	2,800	2,956	2,000	2,000
0016 - ALCOHOL & DRUG	358,699	606,584	1,548,797	1,798,797
0016 0016A - A&D PROP 36	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	7,906	8,387	8,200	8,200

Description	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0017 0017F - SHRFF -ASSET FORFEITR EDU	0	2,011	0	0
0017 0017G - SHERIFF -GRANTS	2,779,455	2,872,289	2,607,381	2,607,381
0017 0017I - INMATE WELFARE FUND	45,337	53,353	47,485	47,485
0017 0017N - NARCOTICS FUND	15,860	8,716	2,000	2,000
0018 - DA - ADULT DRUG COURT	56,176	0	0	0
0019 - CARES ACT - COVID19	3,072	2,326	0	0
0021 - ARPA 2021	69,268	40,987	0	0
0022 - DISASTER RESPONSE FUND	567,003	573,979	0	0
0023 - DISASTR RECOV OP CNTR DROC	0	0	1,693	1,693
0025 - COUNTY LOCAL REV AB109	1,187,743	1,085,884	1,243,026	1,243,026
0026 - LOCAL ASSISTANCE & TCF	4,029,470	194,824	0	0
0035 - CHILD SUPPORT	789,157	734,685	1,028,155	1,028,155
0037 - DNA PENALTY (PROP 69)	1,203	824	4,650	4,650
0046 - PROB GRANT DEPT(S)	527,576	574,805	783,590	783,590
0046 0046C - CRIMINAL LAB PENALTY	1,537	733	0	0
0046 0046D - PROB-DIV JUV	367,578	305,090	304,900	304,900
0046 0046P - PROB-PRETRIAL	130,757	80,197	161,000	161,000
0046 0046R - PROB-ADULT HIGH RISK	382,962	559,082	421,802	421,802
0047 - PLAN - DWR DACTI	1	1	0	0
0048 - Plan Prop 1 IRWM	842,947	319,050	0	0
0049 - PLAN GRANT-DWR/SGM	4,346	1,187	0	0
0050 - PLAN GRANT - SB2	159,884	(3)	186,517	186,517
0052 - PLAN - HHAP GRANT	3,474	2,623	0	0
0053 - TOBACCO SETTLEMENT FUND	219,848	181,351	150,000	150,000
0054 - OPIOID SETTLEMENT FUND	234,180	1,223,489	450,000	450,000
0054 00541 - NATIONAL OPIOID ABATEMENT	3,730	0	0	0
0054 00542 - DISTRIBUTOR-SUBDIVISION	0	0	0	0
0054 00543 - DISTRIBUTOR-ABATEMENT	68,667	0	0	0
0054 00544 - JANSSEN-SUBDIVISION	0	26,368	0	0
0054 00545 - JANSSEN-ABATEMENT	0	113,861	0	0
0055 - PG&E SETTLEMENT	477,759	362,200	0	0
0056 - DIXIE FIRE INSURANCE	18,083	1,820,589	0	0
0056 00561 - DIXIE-TRIDENL	0	2,652,998	0	0
0057 - SW GRANTS (PW)	1,619	1,118	622	622
0058 - CDBG CARES ACT CV-2-3	429,902	196,159	0	0
0059 - CDBG ANNUAL ED	24,000	240,620	902,257	902,257
0060 - BRIC GRANT	0	0	0	499,950
0062 - RECORDERS FUND	7,369	3,339	2,350	2,350
0062 0062M - RECORDER MICROGRAPHICS	11,913	11,536	12,000	12,000
0062 0062O - RECORDER'S OFFICE MODERN	14,969	13,692	14,500	14,500
0063 - ANIMAL CONT. SPAY/NEUTER	13,170	163,636	31,407	31,407
0064 - DOMESTIC VIOL ASSISTANCE	3,564	3,662	3,400	3,400
0065 - ERDS	7,613	7,363	8,500	8,500
0067 - HAVA - ELECTIONS	2,124	1,605	16,789	16,789
0070 - PCCDC PILT CDBG	291	220	0	0
0093 - CRIMINAL JUS. CONST. FUND	384,734	56,554	47,000	47,000
0096 - CAPITAL IMPROVEMENTS	1,597,421	2,483,125	1,976,532	1,976,532

Description	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0096 0096E - CAPITAL IMP ENERGY	0	2,491,772	0	0
0096 0096J - CAPITAL IMP JAIL	11,836,757	206,426	1,282,834	1,282,834
00D1 - ASSET FORFEITURE	738	2,039	500	500
00D2 - ENVIRONMENTAL SETTLEMENT	214,972	217,042	201,664	201,664
0308 - DA-RE-ENTRY PROGRAM	0	1,246,497	300,000	300,000
0309 - DA Alt Sentencing	0	171,028	411,599	411,599
Total Summarization by Fund	**124,022,418**	**124,100,715**	**138,759,580**	**139,702,404**

DETAIL OF ADDITIONAL SOURCES BY FUND AND ACCOUNT GOVERNMENTAL FUNDS

SCHEDULE 6

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
0001 - GENERAL						
	40 - TAX REVENUE					
		40010 - CURRENT SECURED TAXES	11,384,680	12,350,297	11,700,000	11,700,000
		40020 - CURRENT UNSECURED TAXES	323,668	287,651	260,000	260,000
		40040 - PRIOR UNSECURED TAXES	4,576	10,347	4,000	4,000
		40050 - PENALTIES	290,036	307,512	225,000	225,000
		40051 - TEETER PENALTIES	0	0	0	0
		40060 - USE TAX	3,317,314	3,360,790	3,100,000	3,100,000
		40064 - VLF SWAP IN-LIEU	3,043,182	3,463,018	3,400,000	3,400,000
		40066 - IN-LIEU SALES TX TRPL FLP	0	0	0	0
		40070 - TIMBER YIELD TAX	113,743	130,045	120,000	120,000
		40080 - AIRCRAFT TAX	18,229	29,379	15,000	15,000
		40090 - HOTEL TAX	2,383,988	2,379,444	2,000,000	2,000,000
		40100 - DOCUMENTARY STAMP TAX	292,330	307,112	250,000	250,000
		40110 - TAX SALE	0	0	0	0
		40130 - SUPPLEMENTAL TAXES	204,237	176,227	150,000	150,000
		40131 - SUPPL TAXES-SB 854	0	0	0	0
		40170 - CDC PILT	7,153	7,360	7,000	7,000
		Total 40 - TAX REVENUE	**21,383,136**	**22,809,182**	**21,231,000**	**21,231,000**
	41 - LICENSES PERMITS					
		41000 - ANIMAL LICENSES	11,347	10,759	10,500	10,500
		41010 - BUSINESS LICENSES	200	600	200	200
		41020 - CONSTRUCTION PERMITS	707,168	682,098	622,000	622,000
		41030 - ZONING PERMITS	38,333	35,498	30,000	30,000
		41050 - FRANCHISES	113,787	128,818	115,000	115,000
		Total 41 - LICENSES & PERMITS	**870,835**	**857,773**	**777,700**	**777,700**
	42 - FINES PENALTIES					
		42010 - VEHICLE CODE FINES	356	147	0	0
		42011 - COURT COST ADMIN 16028	889	692	0	0
		42043 - T.C.REALIGNMENT AB233	188,950	140,034	150,000	150,000
		42070 - PROOF OF CORRECTION	2,624	1,962	0	0
		Total 42 - FINES & PENALTIES	**192,819**	**142,835**	**150,000**	**150,000**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	43 - USE OF MONEY PROPERTY					
		43000 - INTEREST INCOME LEASE	(808)	0	0	0
		43010 - INTEREST-INVESTED FUNDS	950,560	903,162	900,350	900,350
		43011 - INTEREST HEALTH	3,058	38,945	500	500
		43012 - INTEREST SOCIAL SERVICES	54,778	77,148	60,000	60,000
		43014 - INTEREST - SEN TRANS	(5,242)	(6,494)	260	260
		43015 - INTEREST A&D	24,199	13,761	14,000	14,000
		43016 - INTEREST INCOME	0	0	0	0
		43017 - INTEREST -SHERIFF	103,341	130,227	108,500	108,500
		43018 - INTEREST - DA	67,424	58,695	62,400	62,400
		43019 - INTEREST -SEN NUTRI	(27,755)	(24,613)	970	970
		43020 - RENTS & CONCESSIONS	5,585	5,345	5,500	5,500
		43021 - RENTS & CONC.-CHESTER	4,679	3,825	4,000	4,000
		43022 - RENTS & CONC.-GREENVILLE	0	0	0	0
		43023 - RENTS & CONC.-PORTOLA	2,455	2,560	2,500	2,500
		43024 - RENTS & CONC.-QUINCY	3,885	2,720	3,000	3,000
		43026 - RENTS & CONC.-COURTHOUSE	12,499	12,759	17,500	17,500
		43700 - LEASE REVENUE	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	183,973	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,382,631**	**1,218,040**	**1,179,480**	**1,179,480**
	44 - STATE FEDERAL AID					
		44010 - STATE - SB90 MANDATES	94,182	22,781	0	0
		44011 - STATE- IV PROB	0	0	0	0
		44019 - COVID19 REIMB TO DEPT	0	0	0	0
		44027 - STATE GRANT	0	0	0	75,000
		44027P - STATE GRANT	0	0	0	0
		44034 - STATE-OHV TRAIL GRANT	668,444	325,049	670,000	670,000
		44036 - CPUC-LOCAL AGENGY LATA GRANT	0	483,529	0	0
		44038 - CETF-CA EMERGING TECH FUND	0	21,000	0	0
		44040 - STATE-MOTOR VEH. IN-LIEU	0	0	0	0
		44044 - STATE-VEH LIC FEES	20,450	26,141	20,000	20,000
		44070 - STATE-REBATE RESTIT.FINE	3,146	1,093	2,000	2,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	44 - STATE FEDERAL AID (continued)					
		44070P - ST REBATE RESTIT	0	0	0	0
		44079 - STATE- CORR AB109	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	15,479	17,199	17,199	17,199
		44154P - STATE-LEA GRANT	0	0	0	0
		44156 - CUPA GRANT	60,000	60,000	60,000	60,000
		44157 - SIERRA COUNTY CUPA CONTRA	0	0	0	0
		44180 - STATE-AID FOR AGRICULTURE	329,279	391,271	370,000	370,000
		44180P - STATE AID FOR AG	16,740	634	1,200	1,200
		44220 - STATE-AID VETERANS AFFAIR	2,929	24,811	57,444	57,444
		44220P - STATE-AID VETERANS AFFAIR	46,648	25,418	0	0
		44225 - STATE-SMIP/EDUCATION	112	90	100	100
		44230 - STATE-HOMEOWNERS PROP.TAX	59,773	58,094	60,000	60,000
		44231 - CFP--COURTS REIMB	10,307	3,436	10,000	10,000
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44275 - STATE REIMBURSEMENT	0	0	0	0
		44281 - STATE-STC JAIL TRAINING	3,955	4,374	6,952	6,952
		44282 - STATE-STC MENTAL HLTH TRNG	0	0	0	0
		44290 - STATE-OTHER	0	0	34,000	34,000
		44292 - STATE - LITERACY GRANT	28,500	25,000	35,000	35,000
		44301 - STATE PUBLIC LIBRARY FUND	0	0	0	0
		44331 - STATE-OCJP VICTIM WIT.VW	210,246	81,788	182,798	182,798
		44331P - CALEMA VWO	182,481	60,740	114,969	114,969
		44341 - STATE-OCJP PROB.DC	0	0	0	0
		44361 - STATE- SIERRA NV CONSRV	0	0	0	0
		44375 - STATE-CALOES HAZ MIT	0	65,913	0	0
		44380 - STATE- EMPG/OES	0	0	128,000	128,000
		44380P - STATE EMPG/OES	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	44 - STATE FEDERAL AID (continued)					
		44408P - FEDERAL STIMULUS	0	0	0	0
		44409 - FED. - PROBATION	0	0	0	0
		44409P - FEDERAL - PROB	0	0	0	0
		44410 - FED - EPAUCI ENV HLT	0	0	0	0
		44410P - FED-EPA/UCI ENV HLT PRIOR	0	0	0	0
		44413 - FED TITLE IV-E PROB.	9,171	10,441	10,000	10,000
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		44440 - FEDERAL-IN LIEU TAXES	733,808	764,965	750,000	750,000
		44505 - FED-MAPPING NOXIOUS WEEDS	0	0	0	0
		44505P - FED-NOXIOUS WEEDS PR YR	0	0	0	0
		44520 - FEDL-OTHER & FAA	0	0	0	0
		44671 - STATE- VEH ABATE	0	0	0	0
		44671P - ST- VEH ABATE PRIOR	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**2,495,650**	**2,473,767**	**2,529,662**	**2,604,662**
	45 - CHARGES FOR SERVICES					
		45002 - INTEREST INV. ADMIN. CHG.	271,579	68,000	135,000	135,000
		45003 - TOT 3% COLLECTION FEE	104,501	89,163	55,000	55,000
		45005 - SB 2557 COLLECTION CHARGE	155,522	155,522	155,900	155,900
		45006 - 5% SUPP. ADMIN. FEE	24,525	32,849	25,000	25,000
		45007 - TREAS $20 DEL COST	63,900	54,320	49,000	49,000
		45008 - SPEC. ASSMT.HANDLING CHG	5,994	7,371	7,000	7,000
		45010 - ASSM-TAX COLLECTOR FEES	53,286	44,031	43,000	43,000
		45011 - TBID - TREAS 2% OF 2%	4,895	4,605	3,000	3,000
		45012 - ANIMAL BOARD	3,473	4,301	3,200	3,200
		45013 - ANIMAL REDEMPTIONS	1,424	1,900	2,000	2,000
		45014 - ANIMAL ADOPTIONS	930	750	700	700
		45015 - ANIMAL DISPOSAL	1,212	1,200	1,000	1,000
		45016 - ANIMAL CONT. FOR PORTOLA	0	0	0	0
		45020 - AUDITING-ACCOUNTING FEES	52,345	62,949	54,300	54,300
		45022 - REP PAYEE FEES	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45025 - INFORMATION ACCESS	2,600	2,400	2,200	2,200
		45027 - COMPREHENSIVE COLL FEE	15,775	11,576	15,000	15,000
		45028 - RETURN CHECK FEES	800	730	700	700
		45030 - ELECTION SERVICES	25,666	1,716	40,000	40,000
		45040 - LEASE PAYMENT	21,538	24,168	20,000	20,000
		45050 - LEGAL FEES - P.D. & OTHER	7,072	26,036	0	0
		45060 - ENGINEERING SERVICES .	24,847	33,928	28,000	28,000
		45070 - AGRICULTURAL SERVICES	24,085	23,801	124,465	124,465
		45070P - AGRICULTURAL SERVICES	0	0	0	0
		45074 - MISC FEES	169	269	250	250
		45078 - CAMPING FEES	13,325	13,125	16,350	16,350
		45080 - CIVIL PROCESS SERVICES	0	0	0	0
		45083 - COPY/CERT COPY/POSTAGE	35,949	39,537	35,000	35,000
		45091 - TREAS. COLLECTION FEES	2,899	32,498	7,000	7,000
		45100 - CRT FEES/CLERK/RECORDER	20,683	21,821	20,000	20,000
		45110 - ESTATE FEES	0	10,197	0	0
		45112 - HOUSNG & JBSTAX GC27388.1	20,143	19,960	20,000	20,000
		45118 - FEE- ADD'L PAGE GC27361	10	0	20,000	20,000
		45123 - CO 10% BLG STNDRDS FEE	73	60	100	100
		45130 - RECORDING FEES	129,621	131,682	110,000	110,000
		45131 - HLTH. B & D BASE	11,824	12,695	0	0
		45133 - HLTH. H&S 10610 REGULAR	460	518	0	0
		45134 - HLTH. CROSS FILING	0	0	0	0
		45135 - HLTH. CROSS FILING COD	0	0	0	0
		45136 - HLTH. CHILDRENS TR FUND	3	3	0	0
		45138 - RESTITUTION	0	0	200	200
		45160 - SANITATION SERVICES	251,794	285,150	240,000	240,000
		45170 - INSTITUTIONAL CARE	0	0	0	0
		45171 - JUVENILE ELECTRONIC MONT.	0	0	0	0
		45173 - CARE & MAIN. JUVENILE	250	250	325	325
		45190 - LIBRARY SERVICES	6,891	7,914	7,500	7,500

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45200 - OTHR SVC OR SVC TO CRTS	16,933	16,571	20,000	20,000
		45200P - REIMB DRUG CT	0	0	0	0
		45213 - SEALING RECORDS FEE	0	0	0	0
		45220 - PLANNING EIR REPORTS	5,492	0	0	0
		45230 - PARK & RECREATION FEES	3,769	2,814	3,500	3,500
		45290 - OTHER-C. S. RECOUP 2 1/2%	11,392	1,304	12,000	12,000
		45308 - OUTSIDE SERVICE REIM.	879	850	1,000	1,000
		45310 - MUSEUM FEE OR SERVICES	5,870	5,955	5,500	5,500
		45326 - RECORD REDUCTION FEE	0	0	0	0
		45338 - SB1818 DNA DATABASE	86	93	0	0
		45340 - INDIGENT BURIAL	368	392	0	0
		45350 - SUPERVISION FEE/PROB.	38,885	19,442	20,000	20,000
		45353 - PROB RPRT PREP FEE/FELONY	0	12	0	0
		45370 - CONSERVATOR FEES	0	0	0	0
		45390 - SMALL CLAIMS FEES	206	92	100	100
		45395 - FILING FEE	875	1,575	0	0
		45421 - TESTING FEES - PROB & SO	0	0	0	0
		45422 - PLANNING COPIES	76	4	100	100
		45423 - MUSEUM COPIES	870	920	700	700
		45424 - ENGINEERING COPIES	7,550	8,069	7,000	7,000
		45426 - COPIES-REPORTS OR PLANS	0	0	0	0
		45427 - PROB.-DIVERSION	1,142	1,380	1,300	1,300
		45428 - COST PLAN REIM.	2,211,956	0	7,070,820	7,070,820
		45720 - RECORDER MAP FEE	0	0	200	200
		45770 - PASSPORT FEES	8,290	9,487	7,500	7,500
		46231 - LOST BOOKS	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**3,674,702**	**1,295,955**	**8,390,910**	**8,390,910**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46016 - CREDIT CARD/OTHER REBATE	6,983	8,594	3,000	3,000
		46024 - OTHER - SERVICE PROVIDED	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	46 - OTHER REVENUE (continued)					
		46026 - SALE OF PROPERTY	0	0	0	0
		46030 - PROB / RESTIT COLLECT FEE	43	63	1,000	1,000
		46055 - UNCLAIMED FUNDS	828	0	0	0
		46059 - SAFETY INCENTIVE	0	0	60,000	60,000
		46060 - OTHER-MISCELLANEOUS	378,688	0	0	0
		46070 - CNTRB FR OTHR AGENCY	132,231	25,424	237,030	257,030
		46082 - SALE OF SURPLUS PROP	0	2,140	0	0
		46116 - ABATEMENT-NON VEH	4,790	7,155	0	0
		46193 - PUBLIC GUARDIAN FEES	0	0	0	0
		46194 - Juvenile Dependency Fee	0	0	100,800	100,800
		46230 - LIBRARY DONATIONS	2,981	2,699	3,000	3,000
		46231 - LOST BOOKS	(7)	348	350	350
		46239 - DONATIONS	29	120	50	50
		46251 - REIMBURSEMENTS/REFUNDS	50,595	38,296	62,350	62,350
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46252 - FLEX BENEFIT REBATE	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		46257 - 4850 REIMBURSEMENT	199,490	10,000	5,000	5,000
		46259 - FORFEITED DEPOSIT	0	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
		46607 - OTHER MISCELLANEOUS	54,886	17,424	187,543	187,543
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		Total 46 - OTHER REVENUE	**831,537**	**112,263**	**660,123**	**680,123**
	47 - TRANSFERS - IT					
		47000 - TRANSFER - IT ONLY	0	0	0	0
		47001 - INTERFUND TRANSFER	0	0	0	0
		Total 47 - TRANSFERS - IT	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		47000 - TRANSFER - IT ONLY	0	0	0	0
		47001 - INTERFUND TRANSFER	0	0	0	0
		48000 - TRANSFER-IN	899,032	459,624	1,823,422	1,907,565

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	48 - TRANSFER (continued)					
		480000 - TRANSFER	156,593	14,619	20,000	20,000
		48001 - TRANSFER-IN1	39,201	50,338	60,865	60,865
		48002 - TRANSFER-IN2	62,102	81,278	101,352	101,352
		48003 - TRANSFER-IN3	194,174	257,536	463,396	463,396
		48004 - TRANSFER-IN4	10,350	0	71,075	71,075
		48005 - TRANSFER-IN5	0	520,988	0	0
		48006 - TRANSFER-IN6	0	5,114	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48021 - TRF IN - ARPA FUNDS	0	0	0	0
		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
		Total 48 - TRANSFER	**1,361,452**	**1,389,497**	**2,540,110**	**2,624,253**
	52 - SERVICES SUPPLIES					
		49004 - PROCEEDS FROM SBITA	0	0	0	0
		Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
		Total 0001 - GENERAL FINANCING SOURCES	**32,192,762**	**30,299,312**	**37,458,985**	**37,638,128**
0001 0001C - CAPITAL REPLACEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	5,713	5,204	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,713**	**5,204**	**0**	**0**
001C - CAPITAL REPLACEMENT FUND FINANCING SOURCES			**5,713**	**5,204**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
0001 0001D - DISTRICT ATTORNEY						
	40 - TAX REVENUE					
		40061 - SALES TAX 1/2% PUB SAFETY	119,646	154,926	125,000	125,000
		Total 40 - TAX REVENUE	**119,646**	**154,926**	**125,000**	**125,000**
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	297	270	0	0
		Total 43 - USE OF MONEY & PROPERTY	**297**	**270**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44042 - ST VEH THEFT SEC 9250.14	27,935	34,354	26,000	26,000
		44079 - STATE- CORR AB109	0	0	0	0
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44268 - D.A. SRVP GRANT	0	0	0	0
		44268P - ST- CAL EMA VB	0	0	0	0
		44290 - STATE-OTHER	392,693	0	0	0
		44290P - STATE OTHER	8,337	0	0	0
		44291 - STATE-OCJP D.A. DC	0	0	0	0
		44291P - STATE-OCJP DA DC	0	0	0	0
		44293 - STATE-E.BYRNE MM JAG BSCC	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	9,976	10,406	8,000	8,000
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**438,941**	**44,760**	**34,000**	**34,000**
	45 - CHARGES FOR SERVICES					
		45028 - RETURN CHECK FEES	0	0	0	0
		45083 - COPY/CERT COPY/POSTAGE	262	40	300	300
		45084 - CIVIL FEES	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45420 - TESTING FEES - D.A.-DUI	3,119	1,845	2,000	2,000
		Total 45 - CHARGES FOR SERVICES	**3,381**	**1,885**	**2,300**	**2,300**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	935	3,432	0	0
		46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
		Total 46 - OTHER REVENUE	**935**	**3,432**	**0**	**0**
	48 - TRANSFER					
		47001 - INTERFUND TRANSFER	0	0	0	0
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	22,987	7,016	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48005 - TRANSFER-IN5	0	38,620	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48079 - TRN-CCPIF AB109	278,207	91,525	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	1,885,774	2,127,829	2,343,234	2,343,234
		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
		Total 48 - TRANSFER	**2,186,968**	**2,264,990**	**2,343,234**	**2,343,234**
otal 0001 0001D - DISTRICT ATTORNEY FINANCING SOURCES			**2,750,168**	**2,470,263**	**2,504,534**	**2,504,534**
0001 0001H - HOMICIDE TRIAL COSTS						
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
0001 0001H - HOMICIDE TRIAL COSTS FINANCING SOURCES			**0**	**0**	**0**	**0**
0001 0001I - GEN FUND DEV/IMPACT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	411	374	0	0
		Total 43 - USE OF MONEY & PROPERTY	**411**	**374**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45396 - DEVELOPMENT/IMPACT FEES	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
al 0001 0001I - GEN FUND DEV/IMPACT FINANCING SOURCES			**411**	**374**	**0**	**0**
0001 0001N - SENIOR CITIZENS NUTRITION						
	43 - USE OF MONEY PROPERTY					
		43016 - INTEREST INCOME	8	2,842	0	0
		Total 43 - USE OF MONEY & PROPERTY	**8**	**2,842**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44212 - STATE - USDA FUNDS (AAA)	11,358	46,028	21,000	21,000
		44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
		44213 - STATE - TITLE III (AAA)	589,459	694,904	536,081	536,081
		44213P - STATE- AAA SENIORS TITLE	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		44419 - FAMILIES 1ST COVID	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**600,817**	**740,932**	**557,081**	**557,081**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	20,093	17,575	15,000	15,000
		46239 - DONATIONS	66,353	65,433	60,000	60,000
		46251 - REIMBURSEMENTS/REFUNDS	1,183	102	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**87,629**	**83,110**	**75,000**	**75,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	48 - TRANSFER (continued)					
		48002 - TRANSFER-IN2	0	0	0	0
		48005 - TRANSFER-IN5	0	27,181	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	234,120	421,141	1,300,169	1,300,169
		Total 48 - TRANSFER	**234,120**	**448,322**	**1,300,169**	**1,300,169**
	0001N - SENIOR CITIZENS NUTRITION FINANCING SOURCES		**922,574**	**1,275,206**	**1,932,250**	**1,932,250**
0001	**0001R - SUPERVISOR COMM.SVC.FUND**					
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	0	0	0	0
		Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	91	102	0	0
		Total 43 - USE OF MONEY & PROPERTY	**91**	**102**	**0**	**0**
	001R - SUPERVISOR COMM.SVC.FUND FINANCING SOURCES		**91**	**102**	**0**	**0**
0001	**0001S - SHERIFF**					
	40 - TAX REVENUE					
		40061 - SALES TAX 1/2% PUB SAFETY	1,375,931	1,781,646	1,825,641	1,825,641
		Total 40 - TAX REVENUE	**1,375,931**	**1,781,646**	**1,825,641**	**1,825,641**
	41 - LICENSES PERMITS					
		41040 - OTHER LICENSES & PERMITS	16,793	15,560	19,000	19,000
		Total 41 - LICENSES & PERMITS	**16,793**	**15,560**	**19,000**	**19,000**
	42 - FINES PENALTIES					
		42041 - OTHER FINES	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44251 - STATE-CRT SEC AB 118	0	0	0	0
		44281 - STATE-STC JAIL TRAINING	10,479	9,648	14,470	14,470

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	44 - STATE FEDERAL AID (continued)					
		44290 - STATE-OTHER	15,968	4,976	0	0
		44290P - STATE OTHER	0	0	0	0
		44334 - SSI ADMIN.REPORTING	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		44500 - FEDL-LAW ENFORCEMENT	17,442	15,368	35,000	35,000
		Total 44 - STATE & FEDERAL AID	**43,889**	**29,992**	**49,470**	**49,470**
	45 - CHARGES FOR SERVICES					
		45043 - INMATE MEDICAL	0	0	0	0
		45080 - CIVIL PROCESS SERVICES	9,835	10,809	11,000	11,000
		45084 - CIVIL FEES	930	1,822	1,800	1,800
		45086 - ABATEMENTS ORD 18-1111	0	0	0	0
		45120 - LAW ENFORCMT-CITY-COUNTY	130,000	130,000	150,000	150,000
		45121 - FINGERPRINTING FEES	9,535	7,660	9,500	9,500
		45170 - INSTITUTIONAL CARE	0	0	0	0
		45170P - INSTITUTIONAL CARE	0	0	0	0
		45180 - EDUC. SVCS. / POST	0	36,662	26,000	26,000
		45186 - FAIL TO APPR PC 853.7A	12	143	110	110
		45200 - OTHR SVC OR SVC TO CRTS	2,715	2,579	3,000	3,000
		45351 - BOOKING FEE	22,571	11,288	0	0
		45421 - TESTING FEES - PROB & SO	2,770	1,981	2,500	2,500
		45426 - COPIES-REPORTS OR PLANS	2,541	1,727	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	**180,909**	**204,671**	**206,410**	**206,410**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	17,213	23,612	35,000	35,000
		46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
		46082 - SALE OF SURPLUS PROP	2,359	116,546	4,000	4,000
		46110 - JUDGEMENTS & DAMAGES	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
	46 - OTHER REVENUE (continued)					
		46130 - SHERF / WORK RELEASE	0	0	0	0
		46170 - SHERF / RESERV CONTRACT	648	814	0	0
		46239 - DONATIONS	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	9,822	7,774	3,000	3,000
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	103,658	0	0
		Total 46 - OTHER REVENUE	**30,042**	**252,404**	**42,000**	**42,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	15,794	20,187	470,000	470,000
		48001 - TRANSFER-IN1	1,209	5,056	2,641	2,641
		48002 - TRANSFER-IN2	0	0	128,998	128,998
		48003 - TRANSFER-IN3	359	406	6,158	6,158
		48004 - TRANSFER-IN4	0	0	113	113
		48005 - TRANSFER-IN5	0	191,471	144	144
		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
		48170 - TSFR-CARES JAIL INTAKE	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	8,437,259	9,591,914	10,501,380	10,501,380
		48700 - TRN-ST SO TRIAL CRT SEC	0	0	0	0
		48999 - TRANSFER FROM STR SUPPS	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**8,454,621**	**9,809,034**	**11,109,434**	**11,109,434**
	Total 0001 0001S - SHERIFF FINANCING SOURCES		**10,102,185**	**12,093,307**	**13,251,955**	**13,251,955**
0001 0001T - TAYLORSVILLE SCH PRESER						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	190	174	0	0
		Total 43 - USE OF MONEY & PROPERTY	**190**	**174**	**0**	**0**
0001T - TAYLORSVILLE SCH PRESER FINANCING SOURCES			**190**	**174**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
General Fund (continued)						
0001 0001V - ABAND VEH ABATEMT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	284	600	0	0
		Total 43 - USE OF MONEY & PROPERTY	**284**	**600**	**0**	**0**
	44 - STATE FEDERAL AID					
		44671 - STATE- VEH ABATE	26,842	34,011	26,400	26,400
		Total 44 - STATE & FEDERAL AID	**26,842**	**34,011**	**26,400**	**26,400**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
1 0001V - ABAND VEH ABATEMT FUND FINANCING SOURCES			**27,126**	**34,611**	**26,400**	**26,400**
		Total General Fund FINANCING SOURCES	**46,001,220**	**46,178,553**	**55,174,124**	**55,353,267**
Special Revenue Funds (continued)						
0002 - ROAD						
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	935	1,069	1,000	1,000
		Total 40 - TAX REVENUE	**935**	**1,069**	**1,000**	**1,000**
	41 - LICENSES PERMITS					
		41050 - FRANCHISES	94,096	113,227	100,000	100,000
		41050P - FRANCHISES	0	0	0	0
		Total 41 - LICENSES & PERMITS	**94,096**	**113,227**	**100,000**	**100,000**
	42 - FINES PENALTIES					
		41050P - FRANCHISES	0	0	0	0
		42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43000 - INTEREST INCOME LEASE	(2,878)	0	0	0
		43010 - INTEREST-INVESTED FUNDS	198,367	206,289	150,000	150,000
		43020 - RENTS & CONCESSIONS	50,259	50,271	40,000	40,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		43700 - LEASE REVENUE	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	38,352	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**284,100**	**256,560**	**190,000**	**190,000**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	98,216	28,267	120,000	120,000
		44027P - STATE GRANT	0	0	0	0
		44030 - STATE-HIGHWAY USERS TAX	2,795,590	2,896,544	2,902,011	2,902,011
		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)	27,382	27,040	30,000	30,000
		44120 - STATE-OHV GRANT RD MAINT	73,469	39,644	314,000	314,000
		44210 - STATE-AID FOR DISASTER	106,971	0	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	2,800,850	3,011,031	2,999,007	2,999,007
		44394 - PROP 42 LOCAL STRT& ROAD	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44415 - FEDERAL - OTHER	219,186	0	400,000	400,000
		44417 - FEDERAL RIP/STIP	90,150	7,283	50,000	50,000
		44428 - FED - HBRR BRIDGE	162,505	6,983	4,500,000	4,500,000
		44428P - FED -HBRR BRIDGE	0	16,635	0	0
		44429 - FED- HR3	151,352	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44429P - FED-HR3	0	0	0	0
		44508 - ST-DIESEL TX/OIL RECYL	13,531	7,837	5,000	5,000
		44508P - ST-DIESEL TX/OIL RECYL	0	1,311	0	0
		44512 - HR 2389	1,475,370	248,083	2,750,000	2,750,000
		44512P - HR 2389	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**8,352,967**	**6,629,053**	**15,908,413**	**15,908,413**
	45 - CHARGES FOR SERVICES					
		42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
		45004 - FUEL FACILITY OTHER REV.	112,490	103,021	125,000	125,000
		45009 - LDR FEES & CHARGES	5,229	8,212	6,500	6,500
		45099 - PC 1464 ST. PEN F&G	0	0	0	0
		45138 - RESTITUTION	0	540	0	0
		45260 - ROAD & STREET SERVICE	0	0	0	0
		45261 - TRANSP.& ENCROAC. PERMITS	7,289	9,725	12,000	12,000
		45261P - TRANSP & ENCROAC PERMITS	0	0	0	0
		45301 - TIPPING FEE	0	0	0	0
		45301P - TIPPING FEE	0	0	0	0
		45308 - OUTSIDE SERVICE REIM.	16,382	17,286	13,000	13,000
		45308P - OUTSIDE SERVICE REIM.	0	5,484	0	0
		45442 - INTER-CO CHRG SVC	680,360	535,054	500,000	500,000
		45442P - INTER-CO SVC PRIOR YR	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**821,750**	**679,322**	**656,500**	**656,500**
	46 - OTHER REVENUE					
		46024 - OTHER - SERVICE PROVIDED	0	0	0	0
		46082 - SALE OF SURPLUS PROP	2,156	2,677	5,000	5,000
		46251 - REIMBURSEMENTS/REFUNDS	74,561	55,406	157,000	157,000
		46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**76,717**	**58,083**	**162,000**	**162,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	206,055	180,360	292,000	305,731

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		48001 - TRANSFER-IN1	0	0	0	0
		48005 - TRANSFER-IN5	0	196,701	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48021 - TRF IN - ARPA FUNDS	0	0	0	0
		48100 - TRF IN DIASTER	0	408,335	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**206,055**	**785,396**	**292,000**	**305,731**
	52 - SERVICES SUPPLIES					
		49004 - PROCEEDS FROM SBITA	0	0	0	0
		Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
		Total 0002 - ROAD FINANCING SOURCES	**9,836,620**	**8,522,710**	**17,309,913**	**17,323,644**
0003 - FISH AND GAME						
	42 - FINES PENALTIES					
		42040 - OTHER COURT FINES	1,225	1,228	1,000	1,000
		Total 42 - FINES & PENALTIES	**1,225**	**1,228**	**1,000**	**1,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	10,281	8,685	8,000	8,000
		43998 - UNREALZED GAINS/LOSSES	2,149	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**12,430**	**8,685**	**8,000**	**8,000**
	44 - STATE FEDERAL AID					
		44440 - FEDERAL-IN LIEU TAXES	1,903	1,903	1,903	1,903
		44490 - FEDERAL-GRAZING FEES	0	506	0	0
		Total 44 - STATE & FEDERAL AID	**1,903**	**2,409**	**1,903**	**1,903**
	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	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		Total 0003 - FISH AND GAME FINANCING SOURCES	**15,558**	**12,322**	**10,903**	**10,903**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0004 - CHILD ABUSE PREVENTION						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,042	5,974	5,000	5,000
		43067 - BOOTH RENTAL	20	0	0	0
		43998 - UNREALZED GAINS/LOSSES	1,327	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**7,389**	**5,974**	**5,000**	**5,000**
	44 - STATE FEDERAL AID					
		44520 - FEDL-OTHER & FAA	0	215	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**215**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45064 - CHILDREN'S TRUST FEES	2,634	2,601	2,500	2,500
		Total 45 - CHARGES FOR SERVICES	**2,634**	**2,601**	**2,500**	**2,500**
	46 - OTHER REVENUE					
		46058 - REIMB FOR CAPIT EXP	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		46500 - CONTRIBS. FROM PUBLIC	20,280	26,566	10,000	10,000
		Total 46 - OTHER REVENUE	**20,280**	**26,566**	**10,000**	**10,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48520 - TRN - CBCAP FROM SS	17,701	17,568	20,000	20,000
		Total 48 - TRANSFER	**17,701**	**17,568**	**20,000**	**20,000**
tal 0004 - CHILD ABUSE PREVENTION FINANCING SOURCES			**48,004**	**52,924**	**37,500**	**37,500**
0005 - COUNTY FAIR						
	40 - TAX REVENUE					
		40070 - TIMBER YIELD TAX	1,837	2,101	2,000	2,000
		Total 40 - TAX REVENUE	**1,837**	**2,101**	**2,000**	**2,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,599	(6,025)	100	100
		43016 - INTEREST INCOME	0	0	0	0
		43071 - CARNIVAL	0	0	0	0
		43072 - CARNIVAL PRE-SALE	43,820	54,646	50,000	50,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		43073 - FOOD CONCESSIONS	28,734	34,258	30,000	30,000
		43074 - NON-FOOD CONCESSIONS	12,212	14,055	13,000	13,000
		43091 - RENTAL OF BUILDINGS	11,002	18,550	18,000	18,000
		43092 - GROUNDS RENTAL	62,221	101,625	85,000	85,000
		43096 - RENTAL -STALL	30	0	0	0
		43099 - RENTAL-GRANDSTAND	4,050	0	8,000	8,000
		43608 - RENTAL-STORAGE	20,877	15,545	17,000	17,000
		43998 - UNREALZED GAINS/LOSSES	1,502	0	0	0
		45034 - RENTAL-FESTIVAL	0	0	16,000	16,000
		Total 43 - USE OF MONEY & PROPERTY	**187,047**	**232,654**	**237,100**	**237,100**
	44 - STATE FEDERAL AID					
		44200 - STATE-AID FOR CO. FAIRS	116,950	137,400	90,000	90,000
		44290 - STATE-OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**116,950**	**137,400**	**90,000**	**90,000**
	45 - CHARGES FOR SERVICES					
		45034 - RENTAL-FESTIVAL	9,133	15,622	0	0
		45078 - CAMPING FEES	6,405	7,263	6,000	6,000
		45138 - RESTITUTION	133	374	0	0
		45250 - SERVICE CHARGES	0	0	0	0
		45601 - FAIR ADMISSION	13,279	24,108	20,000	20,000
		45602 - FAIR ADMISSION-DISCOUNT	16,443	6,454	10,000	10,000
		45610 - ENTRY FEES/EXHIBIT	4,265	5,398	5,000	5,000
		45621 - ENTRY FEES/SHOW	2,973	3,036	3,000	3,000
		45622 - STALL FEES	2,120	4,138	4,000	4,000
		45632 - BULL RIDE/RODEO	0	0	0	0
		45633 - SATURDAY SHOW	4,320	0	0	0
		45635 - FAIR ATTRACTION	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**59,071**	**66,393**	**48,000**	**48,000**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	5,000	5,000	5,000	5,000
		46239 - DONATIONS	960	1,631	2,000	2,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		46281 - PARKING	0	0	0	0
		46604 - EXHIBIT GUIDE REVENUE	0	0	0	0
		46605 - CAMPING FAIR	1,130	11,270	11,000	11,000
		46606 - SPONSORSHIPS	0	500	4,000	4,000
		46607 - OTHER MISCELLANEOUS	3,246	4,535	4,000	4,000
		Total 46 - OTHER REVENUE	**10,336**	**22,936**	**26,000**	**26,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	4,999	6,609	598,999	598,999
		48005 - TRANSFER-IN5	0	18,227	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**4,999**	**24,836**	**598,999**	**598,999**
	Total 0005 - COUNTY FAIR FINANCING SOURCES		**380,240**	**486,320**	**1,002,099**	**1,002,099**
0009 - AUD- CO LOCAL REV 2011						
	43 - USE OF MONEY PROPERTY					
		43998 - UNREALZED GAINS/LOSSES	27,054	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**27,054**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44700 - ST-SO TRIAL CRT SECURITY	0	0	0	0
		44700A - ST-SO TRL CT SEC SUB	415,551	539,058	441,000	441,000
		44705 - ST-DA 1/2 AB118 SUBACCT	0	0	0	0
		44705A - ST-DA 1/2 1020 SUBACCT	18,021	17,694	41,452	41,452
		44706 - ST-PD 1/2 AB118 SUBACCT	0	0	0	0
		44706A - ST-PD 1/2 1020 SUBACCT	18,020	17,694	43,264	43,264
		44709 - ST-PROB JJA YTH OFFNDR	0	0	0	0
		44709A - ST-PROB YTH OFFDR BGSA	114,140	117,637	124,106	124,106
		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	1,625,085	1,682,893	867,500	867,500

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44712 - ST-MH AB118 SUBACCT	0	0	0	0
		44712A - ST-MH AB 118 SUBACCT	842,709	691,219	590,000	590,000
		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	500,000	460,951	500,000	500,000
		44716 - ST-SO CAL EMA	0	0	0	0
		44716A - ST-SO CAL EMA SUBACCT	29,486	29,486	29,486	29,486
		44718 - ST-PRB/SO/DA COPS, JV JST	0	0	0	0
		44718A - ST-PROB/DA/SO JV JST SUB	0	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	46,766	0	0
		44725A - ST-SS FOSTER CARE SUB	0	0	0	0
		44730 - ST-SS FOSTR CARE ADMIN	0	0	0	0
		44730A - ST-SS FOSTER CARE ADM SUB	0	0	0	0
		44735 - ST-SS CHLD WELFARE SVC	0	0	0	0
		44735A - ST-SS CHLD WELF SVC SUB	0	0	0	0
		44740 - ST-SS ADOPT ADMIN	0	0	0	0
		44740A - ST-SS ADOPT ADM SUBACCT	0	0	0	0
		44745 - ST-SS CHLD ABUSE PRVNTN	0	0	0	0
		44745A - ST-SS CHLD AB PRVNT SUB	0	0	0	0
		44750 - ST-SS ADOPT ASST PROG	0	0	0	0
		44750A - ST-ADOPT ASST SUBACCT	0	0	0	0
		44760 - ST-A/D DRUG COURT	0	0	0	0
		44760A - ST-A/D DRUG CT SUBACCT	0	0	0	0
		44765 - ST-A/D NONDRUG M/CAL	0	0	0	0
		44765A - ST-A/D NONDRUG SUBACCT	0	0	0	0
		44770 - ST-A/D DRUG M/CAL	0	0	0	0
		44770A - ST-A/D DRUG M/CAL SUB	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44780 - ST-SS CAL WORKS MOE	0	0	0	0
		44780A - ST-SS CAL WORKS MOE	405,988	491,260	428,000	428,000
		44781 - ST-SS PROT SVC SUBACCT	0	0	0	0
		44781A - ST-SS PROT SVC SUBACCT	3,307,422	3,124,890	3,100,000	3,100,000
		44782 - ST-FAMILY SPT SUBACT	0	0	0	0
		44782A - ST-FAMILY SPT SUBACT	2,921,911	3,739,622	3,305,000	3,305,000
		Total 44 - STATE & FEDERAL AID	**10,198,333**	**10,959,170**	**9,469,808**	**9,469,808**
	Total 0009 - AUD- CO LOCAL REV 2011 FINANCING SOURCES		**10,225,387**	**10,959,170**	**9,469,808**	**9,469,808**
	0011 - TITLE III					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	11,265	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**11,265**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44512 - HR 2389	258,980	0	251,721	251,721
		Total 44 - STATE & FEDERAL AID	**258,980**	**0**	**251,721**	**251,721**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 0011 - TITLE III FINANCING SOURCES		**270,245**	**0**	**251,721**	**251,721**
	0013 - DEPT. SOCIAL SERVICES					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43067 - BOOTH RENTAL	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	150,698	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**150,698**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	0	0	0	0
		44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
		44061 - STATE ARC ASSISTANCE	2,305,301	2,655,864	2,500,000	2,500,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44090 - STATE-PUBLIC ASST.PROGRAM	618,583	124,625	100,000	100,000
		44091 - STATE ARC ASSISTANCE	12,399	5,323	100,000	100,000
		44093 - STATE - CMSP INCENTIVE	0	0	0	0
		44171 - ST CHILD POVERTY SUBACT	0	0	0	0
		44381 - ACCESS TO TECH GRANT	38,080	17,098	0	0
		44400 - FEDL-WELFARE PUB. ADMIN.	1,157,457	970,969	1,000,000	1,000,000
		44430 - FEDL-PUBLIC ASST.PROGRAM	776,389	1,265,636	1,500,000	1,500,000
		44520 - FEDL-OTHER & FAA	28,611	28,437	30,000	30,000
		Total 44 - STATE & FEDERAL AID	**4,936,820**	**5,067,952**	**5,230,000**	**5,230,000**
	46 - OTHER REVENUE					
		46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
		46067 - 6MON.OLD PAYROLL WARRANTS	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	1,897	0	3,500	3,500
		46209 - ADMIN REPAYMENT	16,825	16,463	20,000	20,000
		46210 - REPAYMENT OF AID	67,567	172,404	100,000	100,000
		46251 - REIMBURSEMENTS/REFUNDS	13,122	505,755	2,000	2,000
		46253 - REIMB - CO DISASTR RESPONS	0	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	**99,411**	**694,622**	**125,500**	**125,500**
	48 - TRANSFER					
		48000 - TRANSFER-IN	3,000,000	5,368,000	9,200,000	9,200,000
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48011 - TRN - ADMIN	0	0	0	0
		48012 - TRN - ASSISTANCE	0	0	0	0
		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

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		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	**3,000,000**	**5,368,000**	**9,200,000**	**9,200,000**
Total 0013 - DEPT. SOCIAL SERVICES FINANCING SOURCES			**8,186,929**	**11,130,574**	**14,555,500**	**14,555,500**
0013 0013P - REALIGN - PROT SERVICES						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	324,063	312,090	220,000	220,000
		Total 43 - USE OF MONEY & PROPERTY	**324,063**	**312,090**	**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	3,088,481	2,504,134	3,100,000	3,100,000
		Total 48 - TRANSFER	**3,088,481**	**2,504,134**	**3,100,000**	**3,100,000**
13 0013P - REALIGN - PROT SERVICES FINANCING SOURCES			**3,412,544**	**2,816,224**	**3,320,000**	**3,320,000**
0013 0013R - SS - REALIGNMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	379,833	335,956	430,000	430,000
		Total 43 - USE OF MONEY & PROPERTY	**379,833**	**335,956**	**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 PROTCT SVC	2,514,427	2,183,994	2,500,000	2,500,000
		48725 - TRN-SS ADULT FOSTER CARE	285,058	129,438	200,000	200,000
		48780 - TRN-SS CAL WORKS MOE	447,532	407,786	482,000	482,000
		48782 - TRN-FAMILY SPT SUBACT	596,391	589,340	605,000	605,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		Total 48 - TRANSFER	**3,843,408**	**3,310,558**	**3,787,000**	**3,787,000**
Total 0013 0013R - SS - REALIGNMENT FINANCING SOURCES			**4,223,241**	**3,646,514**	**4,217,000**	**4,217,000**
0014 - MENTAL HEALTH						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	140,725	73,315	60,300	60,300
		43998 - UNREALZED GAINS/LOSSES	51,946	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**192,671**	**73,315**	**60,300**	**60,300**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	14,130	84,887	40,000	40,000
		44142 - ST.-AID HLTH REALIGN. REV	44,919	0	41,941	41,941
		44290 - STATE-OTHER	177,050	414,433	417,450	417,450
		44295 - STATE-MENTAL HEALTH	539,303	4,356,411	7,167,000	7,167,000
		44296 - ST-MH EPSDT SV	0	0	0	0
		44297 - ST-MH-HFP SV	0	0	0	0
		44298 - ST-MH KATIE A SV	0	0	0	0
		44515 - FED-MENTAL HEALTH	121,182	0	250,000	250,000
		48296 - ST-MHEPSDTSV TI	0	0	0	0
		48297 - ST-MH-HFP SV TI	0	0	0	0
		48298 - ST-MH KATIE A SV TI	0	0	0	0
		48515 - FED-MENTAL HLTH TI	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**896,584**	**4,855,731**	**7,916,391**	**7,916,391**
	45 - CHARGES FOR SERVICES					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		45143 - MISC HLTH CONTRACTS	0	0	0	0
		45150 - MENTAL HEALTH-PATIENT FEE	37,642	12,891	0	0
		45156 - M.H. OUT OF COUNTY MATCH	0	0	0	0
		45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**37,642**	**12,891**	**0**	**0**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE (continued)					
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		480000 - TRANSFER	0	0	0	0
		48001 - TRANSFER-IN1	202,726	273,789	248,000	248,000
		48002 - TRANSFER-IN2	12,151	74,195	35,328	35,328
		48003 - TRANSFER-IN3	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		48005 - TRANSFER-IN5	402	0	45,000	45,000
		48006 - TRANSFER-IN6	22,013	39,559	53,562	53,562
		48007 - TSF-IN CRF REIMB	0	0	27,153	27,153
		48008 - TRANSFER-IN8	0	0	0	0
		48009 - TRAN IN/OUT	0	0	0	0
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	7,672	7,672	7,672
		48296 - ST-MHEPSDTSV TI	728,244	700,062	390,000	390,000
		48297 - ST-MH-HFP SV TI	80,916	77,785	43,750	43,750
		48298 - ST-MH KATIE A SV TI	80,916	77,785	43,750	43,750
		48515 - FED-MENTAL HLTH TI	728,244	700,062	390,000	390,000
		48712 - TRN-MH AB118 SUBACCT	861,567	691,219	590,000	590,000
		Total 48 - TRANSFER	**2,717,179**	**2,642,128**	**1,874,215**	**1,874,215**
	Total 0014 - MENTAL HEALTH FINANCING SOURCES		**3,844,076**	**7,584,065**	**9,850,906**	**9,850,906**
0014 0014A - MENTAL HLTH MHSA						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	136,386	121,215	121,000	121,000
		Total 43 - USE OF MONEY & PROPERTY	**136,386**	**121,215**	**121,000**	**121,000**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44290 - STATE-OTHER	2,869,769	3,541,238	2,750,000	2,750,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44295 - STATE-MENTAL HEALTH	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**2,869,769**	**3,541,238**	**2,750,000**	**2,750,000**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		480001 - TRANSFER FR OTHER AGENCY	0	0	121,000	121,000
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48009 - TRAN IN/OUT	0	0	0	0
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**121,000**	**121,000**
otal 0014 0014A - MENTAL HLTH MHSA FINANCING SOURCES			**3,006,155**	**3,662,453**	**2,992,000**	**2,992,000**
0014 0014B - MENTAL HLTH BEHAVIORAL HL						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(1,243)	(4,537)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(1,243)**	**(4,537)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	115,962	115,962
		480000 - TRANSFER	0	0	170,000	170,000

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		480001 - TRANSFER FR OTHER AGENCY	0	0	0	0
		480002 - TRANSFER FR OTHER AGENCY	0	0	0	0
		48079 - TRN-CCPIF AB109	0	54,109	0	0
		Total 48 - TRANSFER	**0**	**54,109**	**285,962**	**285,962**
)14B - MENTAL HLTH BEHAVIORAL HL FINANCING SOURCES			**(1,243)**	**49,572**	**285,962**	**285,962**
0014 0014C - CAL-WORKS M.H. A.D.						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(1,116)	(1,011)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(1,116)**	**(1,011)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44288 - STATE - CAL WORKS	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
0014 0014C - CAL-WORKS M.H. & A.D. FINANCING SOURCES			**(1,116)**	**(1,011)**	**0**	**0**
0014 0014H - SIERRA HOUSE BOARD CARE						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(598)	(568)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(598)**	**(568)**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
		45298 - BRD & CARE- S.O.C.	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	0	0	0	0
		48004 - TRANSFER-IN4	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
)14H - SIERRA HOUSE BOARD & CARE FINANCING SOURCES			**(598)**	**(568)**	**0**	**0**
0014 0014S - SAMHSA						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(3,001)	(3,181)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(3,001)**	**(3,181)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44295 - STATE-MENTAL HEALTH	0	0	0	0
		44295P - STATE- MENTAL HLTH	0	0	0	0
		44431 - FEDERAL - SAMHSA	178,018	260,727	311,097	311,097
		44431P - FEDERAL -SAMHSA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**178,018**	**260,727**	**311,097**	**311,097**
	45 - CHARGES FOR SERVICES					
		45150P - MNTL HTLH PATIENT -PRIOR	0	0	0	0
		45152 - DROP IN CENTER - SAMHSA	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	150,000	150,000
		48001 - TRANSFER-IN1	0	0	41,580	41,580
		48004 - TRANSFER-IN4	0	0	0	0
		48005 - TRANSFER-IN5	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**191,580**	**191,580**
	Total 0014 0014S - SAMHSA FINANCING SOURCES		**175,017**	**257,546**	**502,677**	**502,677**
0014 0014W - WRAP AROUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	261	260	0	0
		Total 43 - USE OF MONEY & PROPERTY	**261**	**260**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 0014 0014W - WRAP AROUND FINANCING SOURCES		**261**	**260**	**0**	**0**
0015 - PUBLIC HEALTH						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	56,357	47,908	50,000	50,000
		43998 - UNREALZED GAINS/LOSSES	9,254	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**65,611**	**47,908**	**50,000**	**50,000**
	44 - STATE FEDERAL AID					
		44044 - STATE-VEH LIC FEES	1,004,242	1,566,547	1,300,000	1,300,000
		44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
		44101 - STATE-AID FOR ALCOHOL	0	0	0	0
		44141 - ST.-AID HLTH CAT. PROGRAM	2,059,770	2,601,835	2,608,054	2,608,054
		44141P - ST AID HLTH CAT PRIOR YR	995,038	146,222	0	0
		44142 - ST.-AID HLTH REALIGN. REV	554,372	360,680	120,000	120,000
		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	151,165	0	0
		44145P - STATE-CHILD LEAD PR	14,046	0	0	0
		44149 - STATE-HEALTH ADMIN-TCS	300,000	225,000	300,000	300,000
		44149P - STATE- HLTH ADMIN TSC PR	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44415 - FEDERAL - OTHER	0	0	0	0
		44427 - FED.AID HEALTH CAT.	0	614,418	244,319	244,319
		44427P - FED- HLTH CAT PRIOR	0	0	0	0
		44516 - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**4,927,468**	**5,665,867**	**4,572,373**	**4,572,373**
	45 - CHARGES FOR SERVICES					
		45083 - COPY/CERT COPY/POSTAGE	0	491	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES (continued)					
		45140 - HEALTH FEES - OTHER	23,964	34,145	45,000	45,000
		45140P - MNT HLTH FEES-PR YEAR	828	1,409	0	0
		45143 - MISC HLTH CONTRACTS	529,012	394,013	4,500	4,500
		45143P - MISC HLTH CONTRACTS	464,775	0	0	0
		Total 45 - CHARGES FOR SERVICES	**1,018,579**	**430,058**	**49,500**	**49,500**
	46 - OTHER REVENUE					
		45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	15,719	0	0
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	3,886	51	0	0
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**3,886**	**15,770**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48001 - TRANSFER-IN1	60,922	76,897	85,000	85,000
		48002 - TRANSFER-IN2	0	0	0	0
		48003 - TRANSFER-IN3	3,625	1,143	3,100	3,100
		48004 - TRANSFER-IN4	105,362	92,305	110,000	110,000
		48005 - TRANSFER-IN5	0	0	0	0
		48006 - TRANSFER-IN6	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		48008 - TRANSFER-IN8	0	0	257,780	257,780
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	66,295	66,295	66,295	66,295
		48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
		Total 48 - TRANSFER	**236,204**	**236,640**	**522,175**	**522,175**
	Total 0015 - PUBLIC HEALTH FINANCING SOURCES		**6,251,748**	**6,396,243**	**5,194,048**	**5,194,048**
0015 0015E - E.M.S.						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	674	458	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		Total 43 - USE OF MONEY & PROPERTY	**674**	**458**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45142 - HLTH EMS	44,508	33,401	54,205	54,205
		Total 45 - CHARGES FOR SERVICES	**44,508**	**33,401**	**54,205**	**54,205**
		Total 0015 0015E - E.M.S. FINANCING SOURCES	**45,182**	**33,859**	**54,205**	**54,205**
0015 0015M - PUBLIC HEALTH - MAA ADMIN						
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
0015M - PUBLIC HEALTH - MAA ADMIN FINANCING SOURCES			**0**	**0**	**0**	**0**
0015 0015P - PUBLIC HLTH EMRG PREPAR						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	3,083	(3,806)	0	0
		Total 43 - USE OF MONEY & PROPERTY	**3,083**	**(3,806)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44141 - ST.-AID HLTH CAT. PROGRAM	0	152,022	268,064	268,064
		44141P - ST AID HLTH CAT PRIOR YR	192,231	235,910	0	0
		Total 44 - STATE & FEDERAL AID	**192,231**	**387,932**	**268,064**	**268,064**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	100,000	100,000
		48001 - TRANSFER-IN1	0	0	0	0
		48002 - TRANSFER-IN2	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**100,000**	**100,000**
0015P - PUBLIC HLTH EMRG PREPAR FINANCING SOURCES			**195,314**	**384,126**	**368,064**	**368,064**
0015 0015V - HEALTH VITAL STATISTICS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	408	388	0	0
		Total 43 - USE OF MONEY & PROPERTY	**408**	**388**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	45 - CHARGES FOR SERVICES					
		45132 - HLTH. VRIP H & S 10605.3	2,390	2,566	1,800	1,800
		45137 - HLTH B & D 1605.5	2	2	200	200
		Total 45 - CHARGES FOR SERVICES	**2,392**	**2,568**	**2,000**	**2,000**
15 0015V - HEALTH VITAL STATISTICS FINANCING SOURCES			**2,800**	**2,956**	**2,000**	**2,000**
0016 - ALCOHOL DRUG						
	42 - FINES PENALTIES					
		42060 - CO ALC ABUSE/PREV.1463.25	2,771	1,976	3,105	3,105
		Total 42 - FINES & PENALTIES	**2,771**	**1,976**	**3,105**	**3,105**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	5,213	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,213**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44101 - STATE-AID FOR ALCOHOL	0	0	0	0
		44144 - STATE-AID PERINATAL D&A	0	0	0	0
		44226 - STATE - DRUG COURT	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0
		44295 - STATE-MENTAL HEALTH	0	191,104	250,000	250,000
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44516 - FED-BLOCK GRANT ALCOHOL	341,795	233,060	440,000	440,000
		44516P - FED-BLOCK GRANT ALCOHOL	0	174,510	0	0
		Total 44 - STATE & FEDERAL AID	**341,795**	**598,674**	**690,000**	**690,000**
	45 - CHARGES FOR SERVICES					
		45143 - MISC HLTH CONTRACTS	0	0	0	0
		45263 - FIRST OFFENDER	0	0	0	0
		45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
		45305 - DRUG COURT FEE	0	0	0	0
		45330 - DRUG PROG. FEE/DIVERSION	3,119	1,845	3,291	3,291
		45331 - ASSMT VC 23649 $100	5,801	4,089	7,075	7,075
		Total 45 - CHARGES FOR SERVICES	**8,920**	**5,934**	**10,366**	**10,366**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE					
		46607 - OTHER MISCELLANEOUS	0	0	175,677	175,677
		Total 46 - OTHER REVENUE	**0**	**0**	**175,677**	**175,677**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	669,649	669,649
		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
		48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
		48765P - TRN-S/D NON DRUG M/CAL	0	0	0	0
		48770 - TRN-A/D DRUG M/CAL	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**669,649**	**919,649**
	Total 0016 - ALCOHOL & DRUG FINANCING SOURCES		**358,699**	**606,584**	**1,548,797**	**1,798,797**
0016 0016A - AD PROP 36						
	45 - CHARGES FOR SERVICES					
		45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
	Total 0016 0016A - A&D PROP 36 FINANCING SOURCES		**0**	**0**	**0**	**0**
0017 0017C - SHERIFF CIVIL OPERATIONS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	441	258	200	200
		Total 43 - USE OF MONEY & PROPERTY	**441**	**258**	**200**	**200**
	45 - CHARGES FOR SERVICES					
		45082 - S.O. CIVIL OPERATIONS	7,465	8,129	8,000	8,000
		Total 45 - CHARGES FOR SERVICES	**7,465**	**8,129**	**8,000**	**8,000**
7 0017C - SHERIFF CIVIL OPERATIONS FINANCING SOURCES			**7,906**	**8,387**	**8,200**	**8,200**
0017 0017F - SHRFF -ASSET FORFEITR EDU						
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		44358 - STATE - ASSET SEIZURE	0	2,011	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**0**	**2,011**	**0**	**0**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
0017F - SHRFF -ASSET FORFEITR EDU FINANCING SOURCES			**0**	**2,011**	**0**	**0**
0017 0017G - SHERIFF -GRANTS						
	40 - TAX REVENUE					
		40020 - CURRENT UNSECURED TAXES	39,436	38,964	38,964	38,964
		Total 40 - TAX REVENUE	**39,436**	**38,964**	**38,964**	**38,964**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44055 - STATE AID AB 443	0	0	0	0
		44065 - STATE-TOBACCO GRANT	0	0	0	0
		44079 - STATE- CORR AB109	0	0	0	0
		44095 - RESIL ALLOC FOR PSPS 2019	0	0	0	0
		44109 - STATE-AID OHV (LIC FEES)	27,382	27,040	23,000	23,000
		44110 - STATE-OHV GRANT SHERIFF	20,268	0	32,857	32,857
		44110P - STATE-OHV GRANT SHERIFF	25,071	0	0	0
		44132 - STATE HOMELAND DEFENSE	7,300	80,247	159,632	159,632
		44132P - STATE -HOME LAND DEF	0	0	0	0
		44251 - STATE-CRT SEC AB 118	0	0	0	0
		44260 - STATE-BOAT PATROL	123,193	127,523	93,764	93,764
		44260P - STATE -BOAT PATROL	0	0	0	0
		44263 - STATE-OCJP S.O. DC	0	0	0	0
		44263P - STATE- OCJP SO DC	0	0	0	0
		44290 - STATE-OTHER	0	38,200	0	0
		44290P - STATE OTHER	0	0	0	0
		44375 - STATE-CALOES HAZ MIT	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44375P - STATE-CALOES HAZ MIT PY	0	0	0	0
		44380 - STATE- EMPG/OES	0	0	0	0
		44380P - STATE EMPG/OES	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	196,135	205,069	158,500	158,500
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44416 - FEDERAL JAG GRANT	0	0	0	0
		44416P - FEDERAL JAG GRANT	0	0	0	0
		44500 - FEDL-LAW ENFORCEMENT	25,425	26,717	30,000	30,000
		44520 - FEDL-OTHER & FAA	897	4,966	5,869	5,869
		44520P - FEDL-OTHER & FAA	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**425,671**	**509,762**	**503,622**	**503,622**
	45 - CHARGES FOR SERVICES					
		45040 - LEASE PAYMENT	11,215	70,255	65,113	65,113
		45223 - ELECTRONIC MONITORING FEE	15,525	7,762	0	0
		45510 - BAILIFF SERVICES	0	0	0	0
		Total 45 - CHARGES FOR SERVICES	**26,740**	**78,017**	**65,113**	**65,113**
	46 - OTHER REVENUE					
		46024 - OTHER - SERVICE PROVIDED	69,082	89,814	96,000	96,000
		46056 - MEDCOM - RADIO	42,000	18,000	18,000	18,000
		46070 - CNTRB FR OTHR AGENCY	26,362	16,071	0	0
		46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
		46082 - SALE OF SURPLUS PROP	770	27,241	0	0
		46239 - DONATIONS	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	195,824	58,678	98,573	98,573
		Total 46 - OTHER REVENUE	**334,038**	**209,804**	**212,573**	**212,573**
	48 - TRANSFER					
		48000 - TRANSFER-IN	239,652	43,842	164,863	164,863
		480001 - TRANSFER FR OTHER AGENCY	0	1,994	0	0
		48001 - TRANSFER-IN1	586	0	19,045	19,045
		48002 - TRANSFER-IN2	5,462	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER (continued)					
		48003 - TRANSFER-IN3	0	0	0	0
		48005 - TRANSFER-IN5	0	25,724	0	0
		48021 - TRF IN - ARPA FUNDS	120,297	351,274	0	0
		48079 - TRN-CCPIF AB109	568,117	632,307	632,715	632,715
		48100 - TRF IN DIASTER	0	0	0	0
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		48212 - CONTRI TRANS FR G.F.	0	0	0	0
		48700 - TRN-ST SO TRIAL CRT SEC	489,970	451,115	441,000	441,000
		48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
		48716 - TRN-SO CAL EMA	29,486	29,486	29,486	29,486
		49003 - PROCEEDS FROM LEASES	0	0	0	0
		Total 48 - TRANSFER	**1,953,570**	**2,035,742**	**1,787,109**	**1,787,109**
	Total 0017 0017G - SHERIFF -GRANTS FINANCING SOURCES		**2,779,455**	**2,872,289**	**2,607,381**	**2,607,381**
	0017 0017I - INMATE WELFARE FUND					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,530	2,484	1,000	1,000
		Total 43 - USE OF MONEY & PROPERTY	**2,530**	**2,484**	**1,000**	**1,000**
	46 - OTHER REVENUE					
		46018 - COMMISSARY	41,185	42,193	40,000	40,000
		46055 - UNCLAIMED FUNDS	0	0	0	0
		46239 - DONATIONS	0	0	0	0
		Total 46 - OTHER REVENUE	**41,185**	**42,193**	**40,000**	**40,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	1,622	8,676	6,485	6,485
		Total 48 - TRANSFER	**1,622**	**8,676**	**6,485**	**6,485**
	l 0017 0017I - INMATE WELFARE FUND FINANCING SOURCES		**45,337**	**53,353**	**47,485**	**47,485**
	0017 0017N - NARCOTICS FUND					
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	6,704	0	0
		Total 42 - FINES & PENALTIES	**0**	**6,704**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,351	2,012	2,000	2,000
		43998 - UNREALZED GAINS/LOSSES	13,509	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**15,860**	**2,012**	**2,000**	**2,000**
	44 - STATE FEDERAL AID					
		44412 - FED-ASSET FORFEITURE	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46082 - SALE OF SURPLUS PROP	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total 0017 0017N - NARCOTICS FUND FINANCING SOURCES			**15,860**	**8,716**	**2,000**	**2,000**
0018 - DA - ADULT DRUG COURT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	224	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**224**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44415 - FEDERAL - OTHER	55,952	0	0	0
		Total 44 - STATE & FEDERAL AID	**55,952**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total 0018 - DA - ADULT DRUG COURT FINANCING SOURCES			**56,176**	**0**	**0**	**0**
0019 - CARES ACT - COVID19						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,553	2,326	0	0
		43998 - UNREALZED GAINS/LOSSES	519	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**3,072**	**2,326**	**0**	**0**
	44 - STATE FEDERAL AID					
		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

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	Total 0019 - CARES ACT - COVID19 FINANCING SOURCES		**3,072**	**2,326**	**0**	**0**
0021 - ARPA 2021						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	57,059	40,987	0	0
		43998 - UNREALZED GAINS/LOSSES	12,209	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**69,268**	**40,987**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	Total 0021 - ARPA 2021 FINANCING SOURCES		**69,268**	**40,987**	**0**	**0**
0022 - DISASTER RESPONSE FUND						
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		46253 - REIMB - CO DISASTR RESPONS	567,003	141,445	0	0
		Total 46 - OTHER REVENUE	**567,003**	**141,445**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	432,534	0	0
		Total 48 - TRANSFER	**0**	**432,534**	**0**	**0**
tal 0022 - DISASTER RESPONSE FUND FINANCING SOURCES			**567,003**	**573,979**	**0**	**0**
0023 - DISASTR RECOV OP CNTR DROC						
	46 - OTHER REVENUE					
		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
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	1,693	1,693

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 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**	**1,693**	**1,693**
23 - DISASTR RECOV OP CNTR DROC FINANCING SOURCES			**0**	**0**	**1,693**	**1,693**
0025 - COUNTY LOCAL REV AB109						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	5,329	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**5,329**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44079A - TRN-SO LOCAL COMM CORR	1,182,414	1,085,884	1,243,026	1,243,026
		44143 - ST. AID REALIGN BACKFILL	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**1,182,414**	**1,085,884**	**1,243,026**	**1,243,026**
	48 - TRANSFER					
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
tal 0025 - COUNTY LOCAL REV AB109 FINANCING SOURCES			**1,187,743**	**1,085,884**	**1,243,026**	**1,243,026**
0026 - LOCAL ASSISTANCE TCF						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	245,990	194,824	0	0
		43998 - UNREALZED GAINS/LOSSES	27,012	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**273,002**	**194,824**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44415 - FEDERAL - OTHER	3,756,468	0	0	0
		Total 44 - STATE & FEDERAL AID	**3,756,468**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
otal 0026 - LOCAL ASSISTANCE & TCF FINANCING SOURCES			**4,029,470**	**194,824**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0035 - CHILD SUPPORT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	17,494	16,971	0	0
		43998 - UNREALZED GAINS/LOSSES	2,793	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**20,287**	**16,971**	**0**	**0**
	44 - STATE FEDERAL AID					
		44170 - STATE-CHILD SUPPORT	273,296	257,686	290,072	290,072
		44411 - FED-CHILD SUPPORT	495,574	426,036	738,083	738,083
		Total 44 - STATE & FEDERAL AID	**768,870**	**683,722**	**1,028,155**	**1,028,155**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48005 - TRANSFER-IN5	0	33,992	0	0
		Total 48 - TRANSFER	**0**	**33,992**	**0**	**0**
	Total 0035 - CHILD SUPPORT FINANCING SOURCES		**789,157**	**734,685**	**1,028,155**	**1,028,155**
0037 - DNA PENALTY (PROP 69)						
	42 - FINES PENALTIES					
		42037 - DNA PENALTY (PROP 69)	0	0	4,000	4,000
		Total 42 - FINES & PENALTIES	**0**	**0**	**4,000**	**4,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	986	824	650	650
		43998 - UNREALZED GAINS/LOSSES	217	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,203**	**824**	**650**	**650**
Total 0037 - DNA PENALTY (PROP 69) FINANCING SOURCES			**1,203**	**824**	**4,650**	**4,650**
0046 - PROB GRANT DEPT(S)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	33,809	45,562	53,814	53,814
		43998 - UNREALZED GAINS/LOSSES	19,780	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**53,589**	**45,562**	**53,814**	**53,814**
	44 - STATE FEDERAL AID					
		44079 - STATE- CORR AB109	0	0	0	0
		44226 - STATE - DRUG COURT	0	0	0	0
		44290 - STATE-OTHER	0	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44340 - STATE-JUVENILE PREV.PROB.	0	0	0	0
		44340P - STATE JUVENILE PROV PROB	0	0	0	0
		44393 - ST- SLESF & JUVNL JST	132,574	101,029	130,000	130,000
		44393P - SLESF/JUV SLESF	0	0	0	0
		44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
		44408P - FEDERAL STIMULUS	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**132,574**	**101,029**	**130,000**	**130,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48010 - TRF FR AOD	0	0	0	0
		48079 - TRN-CCPIF AB109	166,439	229,877	390,954	390,954
		48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
		48709 - TRN-PROB JJA YTH OFFNDR	133,522	117,637	124,106	124,106
		48709A - TRN-PROB JJA YTH OFFNDR	0	0	0	0
		48713 - TRN-JPA BASE ACCOUNT	41,452	41,452	41,452	41,452
		48714 - TRN-JPA GROWTH ACCOUNT	0	39,248	43,264	43,264
		Total 48 - TRANSFER	**341,413**	**428,214**	**599,776**	**599,776**
	Total 0046 - PROB GRANT DEPT(S) FINANCING SOURCES		**527,576**	**574,805**	**783,590**	**783,590**
0046 0046C - CRIMINAL LAB PENALTY						
	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	742	689	0	0
		Total 43 - USE OF MONEY & PROPERTY	**742**	**689**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45823 - CIMINAL LAB PENALTY	795	44	0	0
		Total 45 - CHARGES FOR SERVICES	**795**	**44**	**0**	**0**
0046 0046C - CRIMINAL LAB PENALTY FINANCING SOURCES			**1,537**	**733**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0046 0046D - PROB-DIV JUV						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	27,583	32,233	32,000	32,000
		Total 43 - USE OF MONEY & PROPERTY	**27,583**	**32,233**	**32,000**	**32,000**
	44 - STATE FEDERAL AID					
		44054 - PGE SETTLE REV	0	0	0	0
		44204 - JUV JUSTICE REALIN BLCOK GRANT	0	0	250,000	250,000
		44205 - JUV JUST DATA COLL	42,909	22,857	22,900	22,900
		44719 - ST-YTH PROGRAM FCL	47,086	0	0	0
		Total 44 - STATE & FEDERAL AID	**89,995**	**22,857**	**272,900**	**272,900**
	48 - TRANSFER					
		48711 - TRANSFER-IN JUV JUST	250,000	250,000	0	0
		Total 48 - TRANSFER	**250,000**	**250,000**	**0**	**0**
	Total 0046 0046D - PROB-DIV JUV FINANCING SOURCES		**367,578**	**305,090**	**304,900**	**304,900**
0046 0046P - PROB-PRETRIAL						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,015	2,997	3,000	3,000
		Total 43 - USE OF MONEY & PROPERTY	**1,015**	**2,997**	**3,000**	**3,000**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	124,000	124,000
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**124,000**	**124,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	44,915	0	34,000	34,000
		48708 - PROB PRETRIAL-TRF IN	84,827	77,200	0	0
		Total 48 - TRANSFER	**129,742**	**77,200**	**34,000**	**34,000**
	Total 0046 0046P - PROB-PRETRIAL FINANCING SOURCES		**130,757**	**80,197**	**161,000**	**161,000**
0046 0046R - PROB-ADULT HIGH RISK						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	40,701	30,078	30,000	30,000
		Total 43 - USE OF MONEY & PROPERTY	**40,701**	**30,078**	**30,000**	**30,000**
	44 - STATE FEDERAL AID					
		44009 - STATE- SB678 PROB	332,011	529,004	391,802	391,802

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		44009P - STATE SB678 PROB	0	0	0	0
		44290 - STATE-OTHER	10,250	0	0	0
		Total 44 - STATE & FEDERAL AID	**342,261**	**529,004**	**391,802**	**391,802**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
0046	**0046R - PROB-ADULT HIGH RISK FINANCING SOURCES**		**382,962**	**559,082**	**421,802**	**421,802**
0047 - PLAN - DWR DACTI						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1	1	0	0
		43998 - UNREALZED GAINS/LOSSES	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1**	**1**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total 0047 - PLAN - DWR DACTI FINANCING SOURCES			**1**	**1**	**0**	**0**
0048 - Plan Prop 1 IRWM						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	6,630	1,293	0	0
		43998 - UNREALZED GAINS/LOSSES	1,812	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**8,442**	**1,293**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	834,505	317,757	0	0
		Total 44 - STATE & FEDERAL AID	**834,505**	**317,757**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total 0048 - Plan Prop 1 IRWM FINANCING SOURCES			**842,947**	**319,050**	**0**	**0**
0049 - PLAN GRANT-DWR/SGM						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	11	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		43998 - UNREALZED GAINS/LOSSES	1	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**12**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	4,334	1,187	0	0
		Total 44 - STATE & FEDERAL AID	**4,334**	**1,187**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total 0049 - PLAN GRANT-DWR/SGM FINANCING SOURCES			**4,346**	**1,187**	**0**	**0**
0050 - PLAN GRANT - SB2						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(87)	(3)	0	0
		43998 - UNREALZED GAINS/LOSSES	(29)	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(116)**	**(3)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	160,000	0	0	0
		44028 - STATE GRANT REVENUE	0	0	65,000	65,000
		44029 - STATE GRANT REV	0	0	121,517	121,517
		Total 44 - STATE & FEDERAL AID	**160,000**	**0**	**186,517**	**186,517**
Total 0050 - PLAN GRANT - SB2 FINANCING SOURCES			**159,884**	**(3)**	**186,517**	**186,517**
0052 - PLAN - HHAP GRANT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,880	2,623	0	0
		43998 - UNREALZED GAINS/LOSSES	594	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**3,474**	**2,623**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	0
		44028 - STATE GRANT REVENUE	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total 0052 - PLAN - HHAP GRANT FINANCING SOURCES			**3,474**	**2,623**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0053 - TOBACCO SETTLEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	39,703	18,024	0	0
		43998 - UNREALZED GAINS/LOSSES	7,971	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**47,674**	**18,024**	**0**	**0**
	44 - STATE FEDERAL AID					
		44365 - ST- TOBACCO SETTLMNT	172,174	163,327	150,000	150,000
		Total 44 - STATE & FEDERAL AID	**172,174**	**163,327**	**150,000**	**150,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
0053 - TOBACCO SETTLEMENT FUND FINANCING SOURCES			**219,848**	**181,351**	**150,000**	**150,000**
0054 - OPIOID SETTLEMENT FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	25,700	54,580	0	0
		Total 43 - USE OF MONEY & PROPERTY	**25,700**	**54,580**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - PGE SETTLE REV	208,480	1,168,909	450,000	450,000
		Total 44 - STATE & FEDERAL AID	**208,480**	**1,168,909**	**450,000**	**450,000**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
tal 0054 - OPIOID SETTLEMENT FUND FINANCING SOURCES			**234,180**	**1,223,489**	**450,000**	**450,000**
0054 00541 - NATIONAL OPIOID ABATEMENT TRUS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	3,730	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**3,730**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - PGE SETTLE REV	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
NATIONAL OPIOID ABATEMENT TRUS FINANCING SOURCES			**3,730**	**0**	**0**	**0**
0054 00542 - DISTRIBUTOR-SUBDIVISION						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - PGE SETTLE REV	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
54 00542 - DISTRIBUTOR-SUBDIVISION FINANCING SOURCES			**0**	**0**	**0**	**0**
0054 00543 - DISTRIBUTOR-ABATEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - PGE SETTLE REV	68,667	0	0	0
		Total 44 - STATE & FEDERAL AID	**68,667**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
54 00543 - DISTRIBUTOR-ABATEMENT FINANCING SOURCES			**68,667**	**0**	**0**	**0**
0054 00544 - JANSSEN-SUBDIVISION						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	1,612	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**1,612**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - PGE SETTLE REV	0	24,756	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID (continued)					
		Total 44 - STATE & FEDERAL AID	**0**	**24,756**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
al 0054 00544 - JANSSEN-SUBDIVISION FINANCING SOURCES			**0**	**26,368**	**0**	**0**
0054 00545 - JANSSEN-ABATEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	3,479	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**3,479**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - PGE SETTLE REV	0	110,382	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**110,382**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
al 0054 00545 - JANSSEN-ABATEMENT FINANCING SOURCES			**0**	**113,861**	**0**	**0**
0055 - PGE SETTLEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	395,055	362,200	0	0
		Total 43 - USE OF MONEY & PROPERTY	**395,055**	**362,200**	**0**	**0**
	44 - STATE FEDERAL AID					
		44054 - PGE SETTLE REV	82,704	0	0	0
		Total 44 - STATE & FEDERAL AID	**82,704**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46612 - PGE SETTLEMENT-REVENUE	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total 0055 - PG&E SETTLEMENT FINANCING SOURCES			**477,759**	**362,200**	**0**	**0**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0056 - DIXIE FIRE INSURANCE						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	18,083	58,826	0	0
		Total 43 - USE OF MONEY & PROPERTY	**18,083**	**58,826**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	1,761,763	0	0
		Total 48 - TRANSFER	**0**	**1,761,763**	**0**	**0**
Total 0056 - DIXIE FIRE INSURANCE FINANCING SOURCES			**18,083**	**1,820,589**	**0**	**0**
0056 00561 - DIXIE-TRIDENL						
	46 - OTHER REVENUE					
		46613 - DIXIE FIRE INSURANCE	0	2,652,998	0	0
		Total 46 - OTHER REVENUE	**0**	**2,652,998**	**0**	**0**
Total 0056 00561 - DIXIE-TRIDENL FINANCING SOURCES			**0**	**2,652,998**	**0**	**0**
0057 - SW GRANTS (PW)						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,288	1,118	622	622
		43998 - UNREALZED GAINS/LOSSES	331	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**1,619**	**1,118**	**622**	**622**
	44 - STATE FEDERAL AID					
		44279 - STATE BOTTLE GRANT SW	0	0	0	0
		44279P - ST--BOTTLE GRANT	0	0	0	0
		44356 - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
		44356P - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total 0057 - SW GRANTS (PW) FINANCING SOURCES			**1,619**	**1,118**	**622**	**622**
0058 - CDBG CARES ACT CV-2-3						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(4,293)	(3,355)	0	0
		43998 - UNREALZED GAINS/LOSSES	(27)	0	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	43 - USE OF MONEY PROPERTY (continued)					
		Total 43 - USE OF MONEY & PROPERTY	**(4,320)**	**(3,355)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	105,240	40,717	0	0
		44028 - STATE GRANT REVENUE	328,982	158,797	0	0
		Total 44 - STATE & FEDERAL AID	**434,222**	**199,514**	**0**	**0**
Total 0058 - CDBG CARES ACT CV-2-3 FINANCING SOURCES			**429,902**	**196,159**	**0**	**0**
0059 - CDBG ANNUAL ED						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	(919)	(410)	0	0
		43998 - UNREALZED GAINS/LOSSES	(53)	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**(972)**	**(410)**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	19,184	20,731	224,088	224,088
		44028 - STATE GRANT REVENUE	5,788	220,299	503,815	503,815
		44029 - STATE GRANT REV	0	0	174,354	174,354
		Total 44 - STATE & FEDERAL AID	**24,972**	**241,030**	**902,257**	**902,257**
Total 0059 - CDBG ANNUAL ED FINANCING SOURCES			**24,000**	**240,620**	**902,257**	**902,257**
0060 - BRIC GRANT						
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	0	0	499,950
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**499,950**
Total 0060 - BRIC GRANT FINANCING SOURCES			**0**	**0**	**0**	**499,950**
0062 - RECORDERS FUND						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,906	2,143	650	650
		43998 - UNREALZED GAINS/LOSSES	3,613	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**6,519**	**2,143**	**650**	**650**
	45 - CHARGES FOR SERVICES					
		45132 - HLTH. VRIP H & S 10605.3	718	736	1,700	1,700
		45166 - SS TRUNCATION FEE	132	460	0	0
		Total 45 - CHARGES FOR SERVICES	**850**	**1,196**	**1,700**	**1,700**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
Total 0062 - RECORDERS FUND FINANCING SOURCES			**7,369**	**3,339**	**2,350**	**2,350**
0062 0062M - RECORDER MICROGRAPHICS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	5,911	5,337	5,000	5,000
		Total 43 - USE OF MONEY & PROPERTY	**5,911**	**5,337**	**5,000**	**5,000**
	45 - CHARGES FOR SERVICES					
		45130 - RECORDING FEES	6,002	6,199	7,000	7,000
		Total 45 - CHARGES FOR SERVICES	**6,002**	**6,199**	**7,000**	**7,000**
0062M - RECORDER MICROGRAPHICS FINANCING SOURCES			**11,913**	**11,536**	**12,000**	**12,000**
0062 0062O - RECORDER'S OFFICE MODERN						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	8,508	6,825	6,500	6,500
		Total 43 - USE OF MONEY & PROPERTY	**8,508**	**6,825**	**6,500**	**6,500**
	45 - CHARGES FOR SERVICES					
		45130 - RECORDING FEES	6,461	6,867	8,000	8,000
		Total 45 - CHARGES FOR SERVICES	**6,461**	**6,867**	**8,000**	**8,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48007 - TSF-IN CRF REIMB	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
062O - RECORDER'S OFFICE MODERN FINANCING SOURCES			**14,969**	**13,692**	**14,500**	**14,500**
0063 - ANIMAL CONT. SPAY/NEUTER						
	42 - FINES PENALTIES					
		45024 - ANIMAL CNTRL FEES & FINES	0	0	0	0
		Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	2,759	3,357	2,000	2,000
		43998 - UNREALZED GAINS/LOSSES	1,252	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,011**	**3,357**	**2,000**	**2,000**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	150,000	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**150,000**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45024 - ANIMAL CNTRL FEES & FINES	413	489	500	500
		Total 45 - CHARGES FOR SERVICES	**413**	**489**	**500**	**500**
	46 - OTHER REVENUE					
		46239 - DONATIONS	7,496	8,715	25,600	25,600
		46259 - FORFEITED DEPOSIT	1,250	1,075	150	150
		Total 46 - OTHER REVENUE	**8,746**	**9,790**	**25,750**	**25,750**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	3,157	3,157
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**3,157**	**3,157**
I 0063	**- ANIMAL CONT. SPAY/NEUTER FINANCING SOURCES**		**13,170**	**163,636**	**31,407**	**31,407**
0064	**- DOMESTIC VIOL ASSISTANCE**					
	41 - LICENSES PERMITS					
		41055 - MARRIAGE LICENSE	2,829	3,277	3,000	3,000
		Total 41 - LICENSES & PERMITS	**2,829**	**3,277**	**3,000**	**3,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	613	385	400	400
		43998 - UNREALZED GAINS/LOSSES	122	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**735**	**385**	**400**	**400**
I 0064	**- DOMESTIC VIOL ASSISTANCE FINANCING SOURCES**		**3,564**	**3,662**	**3,400**	**3,400**
0065	**- ERDS**					
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,683	1,703	0	0
		43998 - UNREALZED GAINS/LOSSES	325	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**2,008**	**1,703**	**0**	**0**
	45 - CHARGES FOR SERVICES					
		45165 - ERDS RECORDING FEE	5,605	5,660	8,500	8,500
		Total 45 - CHARGES FOR SERVICES	**5,605**	**5,660**	**8,500**	**8,500**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	46 - OTHER REVENUE					
		46060 - OTHER-MISCELLANEOUS	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
		Total 0065 - ERDS FINANCING SOURCES	**7,613**	**7,363**	**8,500**	**8,500**
0067 - HAVA - ELECTIONS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	1,761	1,605	1,000	1,000
		43998 - UNREALZED GAINS/LOSSES	363	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**2,124**	**1,605**	**1,000**	**1,000**
	44 - STATE FEDERAL AID					
		44029 - STATE GRANT REV	0	0	15,789	15,789
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**15,789**	**15,789**
	Total 0067 - HAVA - ELECTIONS FINANCING SOURCES		**2,124**	**1,605**	**16,789**	**16,789**
0070 - PCCDC PILT CDBG						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	241	220	0	0
		43998 - UNREALZED GAINS/LOSSES	50	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**291**	**220**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 0070 - PCCDC PILT CDBG FINANCING SOURCES		**291**	**220**	**0**	**0**
00D1 - ASSET FORFEITURE						
	42 - FINES PENALTIES					
		42014 - ASSETS FORFEITURE	0	1,475	500	500

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
	42 - FINES PENALTIES (continued)					
		Total 42 - FINES & PENALTIES	**0**	**1,475**	**500**	**500**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	612	564	0	0
		43998 - UNREALZED GAINS/LOSSES	126	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**738**	**564**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
	Total 00D1 - ASSET FORFEITURE FINANCING SOURCES		**738**	**2,039**	**500**	**500**
00D2 - ENVIRONMENTAL SETTLEMENT						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	13,075	17,042	0	0
		43998 - UNREALZED GAINS/LOSSES	1,897	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**14,972**	**17,042**	**0**	**0**
	46 - OTHER REVENUE					
		46611 - REVENUE FROM SETTLEMENTS	200,000	200,000	201,125	201,125
		Total 46 - OTHER REVENUE	**200,000**	**200,000**	**201,125**	**201,125**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	0	539	539
		Total 48 - TRANSFER	**0**	**0**	**539**	**539**
)D2 - ENVIRONMENTAL SETTLEMENT FINANCING SOURCES			**214,972**	**217,042**	**201,664**	**201,664**
0308 - DA-RE-ENTRY PROGRAM						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	278	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**278**	**0**	**0**
	44 - STATE FEDERAL AID					
		44027 - STATE GRANT	0	46,219	300,000	300,000
		44290 - STATE-OTHER	0	1,200,000	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**1,246,219**	**300,000**	**300,000**
Total 0308 - DA-RE-ENTRY PROGRAM FINANCING SOURCES			**0**	**1,246,497**	**300,000**	**300,000**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds (continued)						
0309 - DA Alt Sentencing						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	35	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**35**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	24,782	0	0
		44290P - STATE OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**24,782**	**0**	**0**
	48 - TRANSFER					
		48001 - TRANSFER-IN1	0	11,404	21,969	21,969
		48079 - TRN-CCPIF AB109	0	134,807	389,630	389,630
		48211 - CONTRI TRANS FR CO GEN	0	0	0	0
		Total 48 - TRANSFER	**0**	**146,211**	**411,599**	**411,599**
	Total 0309 - DA Alt Sentencing FINANCING SOURCES		**0**	**171,028**	**411,599**	**411,599**
	Total Special Revenue Funds FINANCING SOURCES		**110,203,506**	**118,862,838**	**135,453,214**	**136,396,038**
Capital Projects Funds (continued)						
0093 - CRIMINAL JUS. CONST. FUND						
	42 - FINES PENALTIES					
		42040 - OTHER COURT FINES	46,706	43,046	44,000	44,000
		Total 42 - FINES & PENALTIES	**46,706**	**43,046**	**44,000**	**44,000**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	3,812	13,508	3,000	3,000
		43998 - UNREALZED GAINS/LOSSES	804	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**4,616**	**13,508**	**3,000**	**3,000**
	46 - OTHER REVENUE					
		46251 - REIMBURSEMENTS/REFUNDS	333,412	0	0	0
		Total 46 - OTHER REVENUE	**333,412**	**0**	**0**	**0**
Total 0093 - CRIMINAL JUS. CONST. FUND FINANCING SOURCES			**384,734**	**56,554**	**47,000**	**47,000**
	Total Capital Projects Funds FINANCING SOURCES		**110,588,240**	**118,919,392**	**135,500,214**	**136,443,038**

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Debt Service Funds (continued)						
0096 - CAPITAL IMPROVEMENTS						
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	0	0	0
		43998 - UNREALZED GAINS/LOSSES	31,224	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**31,224**	**0**	**0**	**0**
	44 - STATE FEDERAL AID					
		44365 - ST- TOBACCO SETTLMNT	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	200,000	200,000	200,000
		48001 - TRANSFER-IN1	0	2,283,125	1,776,532	1,776,532
		48002 - TRANSFER-IN2	1,566,197	0	0	0
		Total 48 - TRANSFER	**1,566,197**	**2,483,125**	**1,976,532**	**1,976,532**
Total 0096 - CAPITAL IMPROVEMENTS FINANCING SOURCES			**1,597,421**	**2,483,125**	**1,976,532**	**1,976,532**
0096 0096E - CAPITAL IMP ENERGY						
	39 - CONTROLS					
		43998 - UNREALZED GAINS/LOSSES	0	0	0	0
		49002 - Proceeds from Loan	0	1,450,000	0	0
		Total 39 - CONTROLS	**0**	**1,450,000**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	0	41,772	0	0
		43998 - UNREALZED GAINS/LOSSES	0	0	0	0
		Total 43 - USE OF MONEY & PROPERTY	**0**	**41,772**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	0	0	0	0
		44290P - STATE OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
	46 - OTHER REVENUE					
		46070 - CNTRB FR OTHR AGENCY	0	0	0	0
		Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
	48 - TRANSFER					
		48000 - TRANSFER-IN	0	1,000,000	0	0

Fund Name	Financing Source Category	Financing Source Account	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5	6	7
Debt Service Funds (continued)						
	48 - TRANSFER (continued)					
		48001 - TRANSFER-IN1	0	0	0	0
		Total 48 - TRANSFER	**0**	**1,000,000**	**0**	**0**
tal 0096 0096E - CAPITAL IMP ENERGY FINANCING SOURCES			**0**	**2,491,772**	**0**	**0**
0096 0096J - CAPITAL IMP JAIL						
	39 - CONTROLS					
		49002 - Proceeds from Loan	0	0	0	0
		Total 39 - CONTROLS	**0**	**0**	**0**	**0**
	43 - USE OF MONEY PROPERTY					
		43010 - INTEREST-INVESTED FUNDS	104,863	118,191	0	0
		Total 43 - USE OF MONEY & PROPERTY	**104,863**	**118,191**	**0**	**0**
	44 - STATE FEDERAL AID					
		44290 - STATE-OTHER	11,731,894	88,235	1,282,834	1,282,834
		44290P - STATE OTHER	0	0	0	0
		Total 44 - STATE & FEDERAL AID	**11,731,894**	**88,235**	**1,282,834**	**1,282,834**
	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
		48002 - TRANSFER-IN2	0	0	0	0
		Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total 0096 0096J - CAPITAL IMP JAIL FINANCING SOURCES			**11,836,757**	**206,426**	**1,282,834**	**1,282,834**
Total Debt Service Funds FINANCING SOURCES			**124,022,418**	**124,100,715**	**138,759,580**	**139,702,404**

SUMMARY OF FINANCING USES BY FUNCTION AND FUND GOVERNMENTAL FUNDS

SCHEDULE 7

Description	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Function				
00 - UNDEFINED	0	0	195,044	195,044
01 - GENERAL GOVERNMENT	50,850,755	44,731,351	52,674,003	53,707,915
02 - PUBLIC PROTECTION	23,566,172	26,140,934	35,381,369	35,543,989
03 - PUBLIC WAYS & FACILITIES	8,443,724	8,843,081	17,975,232	17,975,232
04 - HEALTH & SANITATION	16,873,545	18,214,130	25,934,001	25,857,663
05 - PUBLIC ASSISTANCE	15,156,393	17,808,553	26,405,075	26,405,075
06 - EDUCATION	1,211,368	1,548,504	1,778,082	1,798,082
07 - RECREATION & CULTURAL SERVICES	498,556	568,408	996,468	996,468
09 - DISTRICT FUNCTION	0	0	0	0
Total Financing Uses by Function	**116,600,513**	**117,854,961**	**161,339,274**	**162,479,468**
Appropriations for Contingencies				
0001 - GENERAL	40,000	34,504	250,000	250,000
0001 0001D - DISTRICT ATTORNEY	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	0	0	0	0
0002 - ROAD	0	0	0	0
0004 - CHILD ABUSE PREVENTION	0	0	0	0
0011 - TITLE III	0	0	0	0
0013 - DEPT. SOCIAL SERVICES	0	0	0	0
0014 - MENTAL HEALTH	0	0	0	0
0014 0014A - MENTAL HLTH MHSA	0	0	0	0
0014 0014B - MENTAL HLTH BEHAVIORAL HL	0	0	0	0
0014 0014C - CAL-WORKS M.H. & A.D.	0	0	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	0	0	0	0
0014 0014W - WRAP AROUND	0	0	0	0
0016 - ALCOHOL & DRUG	0	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	0	0	0	0
0017 0017G - SHERIFF -GRANTS	0	0	261,165	261,165
0017 0017I - INMATE WELFARE FUND	0	0	15,171	15,171
0017 0017N - NARCOTICS FUND	0	0	38,834	38,834
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	12,300	12,300
0062 0062M - RECORDER MICROGRAPHICS	0	0	90,814	90,814
0062 0062O - RECORDER'S OFFICE MODERN	0	0	45,000	45,000
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	267,330	267,330
Total Appropriations for Contingencies	**40,000**	**34,504**	**1,003,131**	**1,003,131**
Subtotal Financing Uses	**116,640,513**	**117,889,465**	**162,342,405**	**163,482,599**
Provisions for Obligated Fund Balances				
0001 - GENERAL			648,622	132,476
0001 0001C - CAPITAL REPLACEMENT FUND			0	0
0001 0001D - DISTRICT ATTORNEY			0	0

Description	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Provisions for Obligated Fund Balances (continued)				
0001 0001H - HOMICIDE TRIAL COSTS			0	0
0001 0001I - GEN FUND DEV/IMPACT			6	6
0001 0001N - SENIOR CITIZENS NUTRITION			0	0
0001 0001R - SUPERVISOR COMM.SVC.FUND			0	0
0001 0001S - SHERIFF			9,417	9,417
0001 0001T - TAYLORSVILLE SCH PRESER			0	0
0001 0001V - ABAND VEH ABATEMT FUND			0	0
0002 - ROAD			133,279	133,279
0003 - FISH AND GAME			3,562	3,562
0004 - CHILD ABUSE PREVENTION			0	0
0005 - COUNTY FAIR			181,166	154,874
0009 - AUD- CO LOCAL REV 2011			0	0
0011 - TITLE III			13,046	13,046
0013 - DEPT. SOCIAL SERVICES			43,980	43,980
0013 0013P - REALIGN - PROT SERVICES			0	0
0013 0013R - SS - REALIGNMENT			0	0
0014 - MENTAL HEALTH			580,500	580,500
0014 0014A - MENTAL HLTH MHSA			0	0
0014 0014B - MENTAL HLTH BEHAVIORAL HL			134,564	134,564
0014 0014C - CAL-WORKS M.H. & A.D.			0	0
0014 0014H - SIERRA HOUSE BOARD & CARE			0	0
0014 0014I - G			0	0
0014 0014S - SAMHSA			100,301	100,301
0014 0014W - WRAP AROUND			0	0
0015 - PUBLIC HEALTH			0	0
0015 0015E - E.M.S.			0	0
0015 0015P - PUBLIC HLTH EMRG PREPAR			127,872	127,872
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			5,344	5,344
0017 0017F - SHRFF -ASSET FORFEITR EDU			0	0
0017 0017G - SHERIFF -GRANTS			21,489	21,489
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			0	0
0023 - DISASTR RECOV OP CNTR DROC			909	909
0025 - COUNTY LOCAL REV AB109			0	0
0026 - LOCAL ASSISTANCE & TCF			0	0
0035 - CHILD SUPPORT			3,302	3,302
0037 - DNA PENALTY (PROP 69)			0	0
0046 - PROB GRANT DEPT(S)			1,125	1,125
0046 0046C - CRIMINAL LAB PENALTY			0	0
0046 0046D - PROB-DIV JUV			0	0

Description	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Provisions for Obligated Fund Balances (continued)				
0046 0046P - PROB-PRETRIAL			3,369	34,795
0046 0046R - PROB-ADULT HIGH RISK			947	(30,480)
0047 - PLAN - DWR DACTI			0	0
0048 - Plan Prop 1 IRWM			0	0
0049 - PLAN GRANT-DWR/SGM			0	0
0050 - PLAN GRANT - SB2			90	90
0052 - PLAN - HHAP GRANT			0	0
0053 - TOBACCO SETTLEMENT FUND			0	0
0054 - OPIOID SETTLEMENT FUND			0	0
0054 00543 - DISTRIBUTOR-ABATEMENT			0	0
0054 00544 - JANSSEN-SUBDIVISION			0	0
0054 00545 - JANSSEN-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			0	0
0059 - CDBG ANNUAL ED			316,754	316,754
0062 - RECORDERS FUND			0	0
0062 0062M - RECORDER MICROGRAPHICS			0	0
0062 0062O - RECORDER'S OFFICE MODERN			0	0
0063 - ANIMAL CONT. SPAY/NEUTER			0	0
0064 - DOMESTIC VIOL ASSISTANCE			0	0
0065 - ERDS			0	0
0067 - HAVA - ELECTIONS			0	0
0070 - PCCDC PILT CDBG			0	0
0093 - CRIMINAL JUS. CONST. FUND			0	0
0096 - CAPITAL IMPROVEMENTS			0	0
0096 0096E - CAPITAL IMP ENERGY			0	0
0096 0096J - CAPITAL IMP JAIL			0	0
00D1 - ASSET FORFEITURE			14	14
00D2 - ENVIRONMENTAL SETTLEMENT			176,582	181,582
0308 - DA-RE-ENTRY PROGRAM			0	0
0309 - DA Alt Sentencing			12,220	12,220
Total Obligated Fund Balances			**2,518,460**	**1,981,021**
Total Financing Uses	**116,640,513**	**117,889,465**	**164,860,865**	**165,463,620**
Summarization by Fund				
0001 - GENERAL	31,532,217	37,570,557	44,395,824	44,574,967
0001 0001C - CAPITAL REPLACEMENT FUND	0	0	0	0
0001 0001D - DISTRICT ATTORNEY	2,197,159	2,124,838	2,504,534	2,504,534
0001 0001H - HOMICIDE TRIAL COSTS	0	0	0	0
0001 0001I - GEN FUND DEV/IMPACT	0	0	0	0
0001 0001N - SENIOR CITIZENS NUTRITION	1,044,745	1,184,590	1,233,421	1,233,421
0001 0001R - SUPERVISOR COMM.SVC.FUND	0	0	0	0
0001 0001S - SHERIFF	9,747,826	11,935,262	13,261,372	13,261,372
0001 0001T - TAYLORSVILLE SCH PRESER	(25)	0	0	0
0001 0001V - ABAND VEH ABATEMT FUND	18,351	12,437	31,423	31,423

Description	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0002 - ROAD	8,443,600	8,843,081	18,073,511	18,073,511
0003 - FISH AND GAME	26,195	8,423	10,903	10,903
0004 - CHILD ABUSE PREVENTION	48,413	35,424	65,523	65,523
0005 - COUNTY FAIR	785,729	737,711	1,004,403	1,004,403
0009 - AUD- CO LOCAL REV 2011	10,559,318	9,120,794	9,523,808	9,523,808
0011 - TITLE III	245,111	59,614	251,721	251,721
0013 - DEPT. SOCIAL SERVICES	10,944,495	11,081,232	15,782,056	15,782,056
0013 0013P - REALIGN - PROT SERVICES	1,000,000	2,000,000	4,000,000	4,000,000
0013 0013R - SS - REALIGNMENT	1,999,858	3,368,000	5,199,872	5,199,872
0014 - MENTAL HEALTH	6,045,662	7,663,486	9,850,906	9,850,906
0014 0014A - MENTAL HLTH MHSA	2,912,471	3,671,646	5,329,222	5,329,222
0014 0014B - MENTAL HLTH BEHAVIORAL HL	103,604	53,059	285,962	285,962
0014 0014C - CAL-WORKS M.H. & A.D.	(108)	0	0	0
0014 0014H - SIERRA HOUSE BOARD & CARE	5,050	1,751	0	0
0014 0014I - G	0	0	0	0
0014 0014S - SAMHSA	207,113	201,351	502,677	502,677
0014 0014W - WRAP AROUND	(372)	37	0	0
0015 - PUBLIC HEALTH	5,425,638	4,721,165	6,297,652	6,221,314
0015 0015E - E.M.S.	39,057	36,542	54,205	54,205
0015 0015P - PUBLIC HLTH EMRG PREPAR	245,593	183,547	368,064	368,064
0015 0015V - HEALTH VITAL STATISTICS	1,852	1,853	2,931	2,931
0016 - ALCOHOL & DRUG	578,789	689,182	1,877,413	1,877,413
0016 0016A - A&D PROP 36	(30)	0	0	0
0017 0017C - SHERIFF CIVIL OPERATIONS	13,196	8,569	18,033	18,033
0017 0017F - SHRFF -ASSET FORFEITR EDU	905	2,380	9,101	9,101
0017 0017G - SHERIFF -GRANTS	2,478,397	2,833,194	4,748,992	4,748,992
0017 0017I - INMATE WELFARE FUND	44,044	37,145	125,956	125,956
0017 0017N - NARCOTICS FUND	5,936	2,371	67,858	67,858
0018 - DA - ADULT DRUG COURT	55,952	0	0	0
0019 - CARES ACT - COVID19	0	0	0	0
0021 - ARPA 2021	341,297	379,406	0	0
0022 - DISASTER RESPONSE FUND	0	415,089	1,693	1,693
0023 - DISASTR RECOV OP CNTR DROC	282	433,160	1,693	1,693
0025 - COUNTY LOCAL REV AB109	1,012,763	1,142,604	1,529,261	1,529,261
0026 - LOCAL ASSISTANCE & TCF	1,552,180	1,057,510	0	0
0035 - CHILD SUPPORT	720,608	705,560	1,028,155	1,028,155
0037 - DNA PENALTY (PROP 69)	2,263	9,470	22,149	22,149
0046 - PROB GRANT DEPT(S)	366,441	463,026	863,066	863,066
0046 0046C - CRIMINAL LAB PENALTY	(30)	0	0	0
0046 0046D - PROB-DIV JUV	50,000	24,915	550,000	550,000
0046 0046P - PROB-PRETRIAL	61,448	88,605	161,000	161,000
0046 0046R - PROB-ADULT HIGH RISK	386,711	399,635	800,639	800,639
0047 - PLAN - DWR DACTI	0	0	0	0
0048 - Plan Prop 1 IRWM	1,147,707	120,137	0	0
0049 - PLAN GRANT-DWR/SGM	5,521	0	0	0
0050 - PLAN GRANT - SB2	113,299	0	186,517	186,517
0052 - PLAN - HHAP GRANT	0	73,151	0	0

Description	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Summarization by Fund (continued)				
0053 - TOBACCO SETTLEMENT FUND	598,831	200,000	199,129	199,129
0054 - OPIOID SETTLEMENT FUND	0	0	1,000,000	1,000,000
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
0054 00545 - JANSSEN-ABATEMENT	0	0	0	0
0055 - PG&E SETTLEMENT	10,000	0	135,044	135,044
0056 - DIXIE FIRE INSURANCE	0	0	0	0
0056 00561 - DIXIE-TRIDENL	0	0	0	0
0057 - SW GRANTS (PW)	87	0	35,000	35,000
0058 - CDBG CARES ACT CV-2-3	380,726	183,735	0	0
0059 - CDBG ANNUAL ED	23,756	375,296	902,257	902,257
0060 - BRIC GRANT	0	0	0	499,950
0062 - RECORDERS FUND	16,763	11,549	60,740	60,740
0062 0062M - RECORDER MICROGRAPHICS	7,125	0	107,514	107,514
0062 0062O - RECORDER'S OFFICE MODERN	34,533	23,739	201,039	201,039
0063 - ANIMAL CONT. SPAY/NEUTER	120,559	161,699	55,642	55,642
0064 - DOMESTIC VIOL ASSISTANCE	6,432	4,053	14,006	14,006
0065 - ERDS	0	0	27,517	27,517
0067 - HAVA - ELECTIONS	(38)	0	56,880	56,880
0070 - PCCDC PILT CDBG	0	0	0	0
0093 - CRIMINAL JUS. CONST. FUND	94,247	10,028	482,165	482,165
0096 - CAPITAL IMPROVEMENTS	1,169,932	1,755,316	1,976,532	1,976,532
0096 0096E - CAPITAL IMP ENERGY	0	480,121	6,200,000	6,200,000
0096 0096J - CAPITAL IMP JAIL	11,660,824	1,046,555	2,414,953	2,414,953
00D1 - ASSET FORFEITURE	0	134	500	500
00D2 - ENVIRONMENTAL SETTLEMENT	505	2,500	201,664	201,664
0308 - DA-RE-ENTRY PROGRAM	0	33,566	357,168	357,168
0309 - DA Alt Sentencing	0	99,665	411,599	411,599
Total Financing Uses	**116,640,513**	**117,889,465**	**164,860,865**	**165,463,620**

DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT GOVERNMENTAL FUNDS

SCHEDULE 8

Function, Activity and Budget Unit	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
00-UNDEFINED				
00-UNDEFINED				
20032 - RISK MANAGEMENT	0	0	60,000	60,000
20155 - PG&E DIXIE	0	0	135,044	135,044
20156 - DIXIE FIRE INSURANCE	0	0	0	0
70581 - CARE COURT	0	0	0	0
Total 00 - UNDEFINED	**0**	**0**	**195,044**	**195,044**
Total 00 - UNDEFINED	**0**	**0**	**195,044**	**195,044**
01-GENERAL GOVERNMENT				
00-UNDEFINED				
20142 - CAPITAL IMPROVE HVAC	0	480,121	200,000	200,000
20143 - CAPITAL IMP SOLAR/OTHER	0	0	6,000,000	6,000,000
20155 - PG&E DIXIE	10,000	0	0	0
20556 - BRIC GRANT	0	0	0	499,950
20585 - CDBG CARES ACT CV-2-3	380,726	183,735	0	0
70581 - CARE COURT	0	0	49,700	49,700
Total 00 - UNDEFINED	**390,726**	**663,856**	**6,249,700**	**6,749,650**
10-LEGISLATIVE ADMIN				
20002 - AUD - CARES PASS THRU	0	0	0	0
20003 - ARPA 2021	341,297	379,406	0	0
20009 - AUD-CO LOCAL REV 2011	10,559,318	9,120,794	9,523,808	9,523,808
20010 - BOARD OF SUPERVISORS	661,106	727,314	1,059,398	1,059,398
20018 - TAYLRSVL SCH PRESER	(25)	0	0	0
20020 - GENERAL SERVICES	1,356,560	1,345,002	209,000	209,000
20026 - GEN FND - TITLE III	0	0	0	0
20027 - TITLE III	245,111	59,614	238,675	238,675
20030 - CAO	1,556,800	1,700,994	583,122	1,229,638
20031 - CONTRIBUTIONS	11,961,092	14,820,220	16,546,757	16,546,757
20032 - RISK MANAGEMENT	258,509	295,289	380,018	380,018
20035 - HUMAN RESOURCES	607,002	664,891	966,866	966,866
80026 - LOCAL ASSISTANCE & TCF	1,552,180	1,057,510	0	0
Total 10 - LEGISLATIVE & ADMIN	**29,098,950**	**30,171,034**	**29,507,644**	**30,154,160**
11-FINANCE				
20022 - DISASTER RESPONSE	0	415,089	1,693	1,693
20023 - DIS RECOV OPS CENTER - DROC	282	433,160	784	784
20040 - AUDITOR-CONTROLLER	921,819	1,041,829	1,290,144	1,290,144
20050 - TREASURER-TAX COLLECTOR	709,622	765,194	1,017,464	1,017,464
20060 - ASSESSOR	587,846	737,248	1,177,386	1,177,386
Total 11 - FINANCE	**2,219,569**	**3,392,520**	**3,487,471**	**3,487,471**
12-COUNSEL				
20080 - COUNTY COUNSEL	629,217	654,389	1,136,100	997,254
Total 12 - COUNSEL	**629,217**	**654,389**	**1,136,100**	**997,254**
13-ELECTIONS				
20100 - ELECTIONS	390,087	410,075	697,229	697,229
20559 - HAVA - ELECTIONS	(38)	0	50,880	50,880
Total 13 - ELECTIONS	**390,049**	**410,075**	**748,109**	**748,109**
14-PROPERTY MANAGEMENT				
20120 - FACILITY SERVICES	2,892,428	3,917,898	3,817,288	3,817,288

Function, Activity and Budget Unit	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
01-GENERAL GOVERNMENT (continued)				
14-PROPERTY MANAGEMENT (continued)				
Total 14 - PROPERTY MANAGEMENT	**2,892,428**	**3,917,898**	**3,817,288**	**3,817,288**
15-PROMOTION				
20033 - ECONOMIC DEVELOPMENT-CAO	0	0	0	0
20190 - COUNTY FAIR	785,729	737,711	823,237	849,529
Total 15 - PROMOTION	**785,729**	**737,711**	**823,237**	**849,529**
16-OTHER GENERAL				
20055 - PCCDC CDBG GRANT	0	0	0	0
20057 - **DO NOT USE***PCCDC PILT	0	0	0	0
20210 - ENGINEER	211,478	225,817	300,713	300,713
20220 - INFORMATION TECHNOLOGY	1,071,184	1,263,055	1,185,720	1,185,720
20423 - PLANNING COMMISSION	6,733	6,212	323,563	323,563
20510 - GIS	172,011	183,533	208,057	208,057
Total 16 - OTHER GENERAL	**1,461,406**	**1,678,617**	**2,018,053**	**2,018,053**
21-OTHER PROTECTION				
20470 - OFF- EMERGENCY SERVICES	135,162	291,831	435,476	435,476
Total 21 - OTHER PROTECTION	**135,162**	**291,831**	**435,476**	**435,476**
26-ADMINISTRATION				
20465 - ELECTR RCDG RCVRY SYS	0	0	11,000	11,000
20488 - VRIP-VITAL STATS	4,831	0	12,440	12,440
20489 - SS TRUNCATION PROGRAM	11,932	11,549	36,000	36,000
Total 26 - ADMINISTRATION	**16,763**	**11,549**	**59,440**	**59,440**
36-PLANT ACQUISITION				
20140 - CAPITAL IMPROVEMENT PROJECTS	1,169,932	1,755,316	1,976,532	1,976,532
20141 - CAPITAL IMPROVEMENT JAIL	11,660,824	1,046,555	2,414,953	2,414,953
Total 36 - PLANT ACQUISITION	**12,830,756**	**2,801,871**	**4,391,485**	**4,391,485**
Total 01 - GENERAL GOVERNMENT	**50,850,755**	**44,731,351**	**52,674,003**	**53,707,915**
02-PUBLIC PROTECTION				
00-UNDEFINED				
20406 - JPAF	0	1,315	45,000	45,000
Total 00 - UNDEFINED	**0**	**1,315**	**45,000**	**45,000**
16-OTHER GENERAL				
20455 - COORD COUNCIL	0	0	0	0
Total 16 - OTHER GENERAL	**0**	**0**	**0**	**0**
17-JUDICIAL				
20237 - DNA PENALTY (PROP 69)	2,263	9,470	22,149	22,149
20270 - GRAND JURY	14,319	24,765	38,150	38,150
20290 - MUNICIPAL COURT	0	0	4,312	4,312
20293 - CRIMINAL JUSTICE CONSTRUCTION	94,247	10,028	214,835	214,835
20320 - PUBLIC DEFENDER	378,978	438,851	476,358	476,358
70280 - CHILD SUPP	720,608	705,560	1,024,853	1,024,853
70301 - DISTRICT ATTORNEY	1,877,181	1,996,161	2,504,534	2,504,534
70302 - DA/OCJP ADA	11,726	0	0	0
70303 - RE-ENTRY PROGRAM	27,861	0	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

Function, Activity and Budget Unit	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
02-PUBLIC PROTECTION (continued)				
17-JUDICIAL (continued)				
70307 - DA/ALTERN SENTENCING PRG	280,391	128,677	0	0
70308 - RE-ENTRY PROGRAM-SRF	0	33,566	357,168	357,168
70309 - DA Alt Sentencing-SRF	0	99,665	399,379	399,379
70311 - DA-ASSET FORFEITURE	0	134	486	486
70312 - DA-ENVIRO SETTLEMENT	505	0	10,082	10,082
70318 - DA-ADULT DRUG CRT GRANT	55,952	0	0	0
Total 17 - JUDICIAL	**3,464,031**	**3,446,877**	**5,052,306**	**5,052,306**
18-POLICE PROTECTION				
20342 - CIVIL OPERATIONS	13,196	8,569	12,689	12,689
20343 - NARCOTICS	5,936	2,371	29,024	29,024
70329 - SO-BUFFER / OES	0	0	371	371
70330 - SHERIFF	7,112,359	8,718,297	8,974,924	8,974,924
70331 - AB 443	986,888	878,555	1,477,456	1,477,456
70338 - SCAAP -SO	16	3,535	6,732	6,732
70339 - PSIC GRNT (OLD COPS TECH)	(25)	0	677	677
70340 - EVERY 15 MIN	(58)	134	81	81
70343 - CALMMET - SO	30,450	24,926	64,736	64,736
70344 - HOMELND SEC - SHRFF	46,394	22,071	91,008	91,008
70345 - HOMELND SEC - OES	14,214	67,510	12,065	12,065
70348 - DCE/SP	25,468	26,717	30,553	30,553
70350 - BOAT SFTY & ENFRCMNT	127,671	167,337	240,886	240,886
70356 - SLESF - SHRFF	63,540	152,001	581,752	581,752
70357 - SHERIFF-MEDCOM	10,225	13,153	85,729	85,729
70359 - SLESF - JAIL	7,954	13,070	20,629	20,629
70362 - SHERIFF-CCP AB109	599,997	614,645	676,140	676,140
70370 - BAILIFF	0	0	0	0
70375 - COMMUNICATIONS	63,766	72,490	192,592	192,592
70384 - OHV GRANT	33,048	61,714	149,981	149,981
70385 - OES/ADA SHRFF	207	68	291	291
70386 - HOMELAND SECURITY#3	0	24,445	69,490	69,490
70387 - COURT SECURITY	467,783	688,211	765,169	765,169
70388 - SB678	859	2,612	0	0
70391 - SO -ASST FORFEITURE EDU	905	2,380	9,101	9,101
70399 - JAIL CONSTRUCTION - SB844	0	0	0	0
Total 18 - POLICE PROTECTION	**9,610,793**	**11,564,811**	**13,492,076**	**13,492,076**
19-DETENTION CORRECTION				
20028 - HOMICIDE TRIAL COSTS	0	0	0	0
20370 - INTENS DRG SUP	0	30	0	0
20400 - PROBATION	1,064,382	1,211,407	1,918,631	1,918,631
20401 - PROB-EVIDENCE BASED SUPRV	0	2,362	0	0
20402 - PROB-JJCPA SLESF	52,950	58,252	176,172	176,172
20403 - PROB-OTRAP	0	0	0	0
20404 - PROB-DIV JUV	50,000	24,915	550,000	550,000
20405 - PROB-PRETRIAL	61,448	88,605	157,631	126,205
20407 - PROB-CRT DRUG	0	0	0	0
20409 - PROB-ADULT HIGH RISK	386,711	399,635	799,692	831,119

Function, Activity and Budget Unit	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
02-PUBLIC PROTECTION (continued)				
19-DETENTION CORRECTION (continued)				
20415 - PROB- JUVENAL JUSTICE	147,051	162,038	211,492	211,492
20418 - PROB-AB109	166,440	239,059	429,277	429,277
20420 - VICTIM WITNESS	348,169	314,451	336,256	396,256
20900 - CRIMINAL LAB PENALTY	(30)	0	0	0
22911 - INMATE WELFARE	44,044	37,145	110,785	110,785
70380 - JAILS	2,635,467	3,216,965	4,277,031	4,277,031
Total 19 - DETENTION & CORRECTION	**4,956,632**	**5,754,864**	**8,966,967**	**9,026,968**
20-PROTECTION INSPECTION				
20425 - AG COMMISSIONER	603,025	732,272	942,843	942,843
20426 - BUILDING	783,352	734,680	1,029,335	1,029,335
20446 - BUILDING DEVELOPMENT/IMPACT	0	0	(6)	(6)
20447 - ABANDND VEHICLE ABATEMENT	18,351	12,437	31,423	31,423
20450 - CODE COMPLIANCE/ABATE	266,637	305,200	365,391	365,391
20490 - PLANNING	411,984	574,694	1,154,591	1,252,210
20491 - PLANNING DWR/SGM	5,521	0	0	0
20492 - PLANNING-HOMELESS HHAP	0	73,151	0	0
20495 - PLAN - HCD SB2	113,299	0	186,427	186,427
20497 - PLANNING-DWR/DACTI	0	0	0	0
20498 - Planning - IRWM	1,147,707	120,137	0	0
20595 - CDBG ANNUAL ED	23,756	375,296	585,503	585,503
Total 20 - PROTECTION INSPECTION	**3,373,632**	**2,927,867**	**4,295,507**	**4,393,126**
21-OTHER PROTECTION				
20413 - DOMESTIC VIOLANCE ASSISTANCE	6,432	4,053	14,006	14,006
20424 - ANIMAL CONTROL	120,559	161,699	55,642	55,642
20428 - ANIMAL CONTROL	318,195	388,819	642,299	652,299
20430 - PUBLIC GUARDIAN	158,495	176,472	264,941	264,941
20432 - PUBLIC ADMINISTRATOR	37,252	34,029	60,018	60,018
20460 - CO CLERK-RECORDER	296,445	358,138	571,608	571,608
20469 - RECORDS MANAGEMENT	55,620	72,758	76,930	76,930
20500 - FISH AND GAME	26,195	8,423	7,341	7,341
22281 - RECORDER MICROGRAPHIC	7,125	0	16,700	16,700
22341 - CHILD ABUSE PREVENTION	48,413	35,424	65,523	65,523
22411 - RECORDER MODERNIZATION	34,533	23,739	156,039	156,039
70312 - DA-ENVIRO SETTLEMENT	0	2,500	15,000	10,000
Total 21 - OTHER PROTECTION	**1,109,264**	**1,266,054**	**1,946,047**	**1,951,047**
24-HEALTH				
20621 - EMS	39,057	36,542	54,205	54,205
Total 24 - HEALTH	**39,057**	**36,542**	**54,205**	**54,205**
26-ADMINISTRATION				
20895 - CCPIF - COMM CRR AB109	1,012,763	1,142,604	1,529,261	1,529,261
Total 26 - ADMINISTRATION	**1,012,763**	**1,142,604**	**1,529,261**	**1,529,261**
Total 02 - PUBLIC PROTECTION	**23,566,172**	**26,140,934**	**35,381,369**	**35,543,989**
03-PUBLIC WAYS FACILITIES				
22-PUBLIC WAYS				
20521 - ROAD DEPARTMENT	8,443,600	8,843,081	17,940,232	17,940,232
20704 - PUBLIC WORKS OIL RECYCLE	124	0	35,000	35,000

Function, Activity and Budget Unit	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
03-PUBLIC WAYS FACILITIES (continued)				
22-PUBLIC WAYS (continued)				
Total 22 - PUBLIC WAYS	**8,443,724**	**8,843,081**	**17,975,232**	**17,975,232**
Total 03 - PUBLIC WAYS & FACILITIES	**8,443,724**	**8,843,081**	**17,975,232**	**17,975,232**
04-HEALTH SANITATION				
24-HEALTH				
20054 - OPIOID SETTLEMENT FUND	0	0	1,000,000	1,000,000
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	749,489	827,053	1,212,982	1,212,982
20560 - HEALTH DEPT	0	0	0	0
20565 - HLTH VRIP H&S 10605.3	1,852	1,853	2,931	2,931
40044 - TOBACCO SETTLEMENT	598,831	200,000	199,129	199,129
70559 - FED AID TL III.(HLTH)	229,138	213,479	244,624	244,624
70560 - HEALTH	5,196,500	4,507,686	6,053,028	5,976,690
70561 - HLTH CDC BASE/PAN FLU	125,429	82,298	107,672	107,672
70566 - HLTH- HPP	121,236	101,249	132,520	132,520
70567 - HLTHH1N1	0	0	0	0
70568 - HLTHPHER	(1,072)	0	0	0
70569 - MENTAL HEALTH BEHAVIORAL	103,604	53,059	151,398	151,398
70570 - MNTL HLTH	6,045,662	7,663,486	9,220,706	9,220,706
70571 - M.H. MHSA	2,228,056	2,875,844	4,685,585	4,685,585
70572 - M.H. MHSA INN	0	0	109,606	109,606
70573 - MSHA PEI	621,849	730,992	413,950	413,950
70574 - SIERRA HSE BRD/CR	5,050	1,751	0	0
70575 - SAMHSA M.H.	207,113	201,351	402,376	402,376
70576 - MHSA EHR TECHNOLOGY	(61)	0	0	0
70577 - CAL-WRKS M.H.	(108)	0	0	0
70578 - WRAP AROUND PRG.	(372)	37	0	0
70579 - MHSA-WRKFRC ED TRN	62,627	64,810	120,081	120,081
70580 - ALCOHOL & DRUG	574,370	641,830	974,218	974,218
70582 - DRINK/DRIVE PROG	0	0	0	0
70587 - A&D PROP 36	(30)	0	0	0
70630 - DRUG COURT (A&D)	4,419	47,352	903,195	903,195
Total 24 - HEALTH	**16,873,582**	**18,214,130**	**25,934,001**	**25,857,663**
25-SANITATION				
20705 - SW-BOTTLE GRANT	(37)	0	0	0
Total 25 - SANITATION	**(37)**	**0**	**0**	**0**
Total 04 - HEALTH & SANITATION	**16,873,545**	**18,214,130**	**25,934,001**	**25,857,663**
05-PUBLIC ASSISTANCE				
26-ADMINISTRATION				
70590 - SOCIAL SRVC	10,956,967	11,081,232	15,747,494	15,747,494
70591 - PUBLIC AUTHORITY	(487)	0	(9,339)	(9,339)
70592 - SS - REALIGN PROTECTIVE SVCS	0	0	0	0
70593 - SS - REALIGNMENT	1,999,858	3,368,000	5,199,872	5,199,872

Function, Activity and Budget Unit	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
05-PUBLIC ASSISTANCE (continued)				
26-ADMINISTRATION (continued)				
70594 - SOC SVC ASSTNC	(11,985)	0	(79)	(79)
70595 - SS - REALIGN PROT SVCS	1,000,000	2,000,000	4,000,000	4,000,000
Total 26 - ADMINISTRATION	**13,944,353**	**16,449,232**	**24,937,948**	**24,937,948**
31-VETERANS SERVICE				
20640 - VETERANS SERVICES	167,295	174,731	233,706	233,706
Total 31 - VETERANS SERVICE	**167,295**	**174,731**	**233,706**	**233,706**
38-OTHER ASSISTANCE				
20830 - SENIOR SERVICES-NUTRITION	1,044,745	1,184,590	1,233,421	1,233,421
Total 38 - OTHER ASSISTANCE	**1,044,745**	**1,184,590**	**1,233,421**	**1,233,421**
Total 05 - PUBLIC ASSISTANCE	**15,156,393**	**17,808,553**	**26,405,075**	**26,405,075**
06-EDUCATION				
32-LIBRARY SERVICES				
20670 - COUNTY LIBRARY	951,649	1,210,255	1,367,402	1,367,402
20675 - COUNTY LITERACY	158,742	193,560	262,564	282,564
20678 - SIERRA COUNTY LITERACY	15	888	0	0
Total 32 - LIBRARY SERVICES	**1,110,406**	**1,404,703**	**1,629,966**	**1,649,966**
33-AGRICULTURAL EDUCATION				
20680 - FARM ADVISOR	100,962	143,801	148,116	148,116
Total 33 - AGRICULTURAL EDUCATION	**100,962**	**143,801**	**148,116**	**148,116**
Total 06 - EDUCATION	**1,211,368**	**1,548,504**	**1,778,082**	**1,798,082**
07-RECREATION CULTURAL SERVICES				
34-CULTURAL SERVICES				
20780 - MUSEUM	155,746	228,250	307,000	307,000
Total 34 - CULTURAL SERVICES	**155,746**	**228,250**	**307,000**	**307,000**
35-MEMORIAL BUILDINGS				
20790 - CHESTER MEMORIAL HALL	26,581	27,840	72,206	72,206
20800 - GREENVILLE TOWNHALL	2,299	2,577	2,187	2,187
20810 - PORTOLA MEMORIAL HALL	51,988	49,083	105,989	105,989
20820 - QUINCY MEMORIAL HALL	41,177	41,181	80,072	80,072
Total 35 - MEMORIAL BUILDINGS	**122,045**	**120,681**	**260,454**	**260,454**
37-RECREATION FACILITIES				
20710 - SUPERVISOR DISTRICT 1	0	0	0	0
20720 - SUPERVISOR DISTRICT 2	0	0	0	0
20730 - SUPERVISOR DISTRICT 3	0	0	0	0
20740 - SUPERVISOR DISTRICT 4	0	0	0	0
20750 - SUPERVISOR DISTRICT 5	0	0	0	0
20756 - COUNTY PARKS	202,579	199,870	387,414	387,414
20840 - ALMANOR REC-GEN FUNDED	18,186	19,607	41,600	41,600
Total 37 - RECREATION FACILITIES	**220,765**	**219,477**	**429,014**	**429,014**
›tal 07 - RECREATION & CULTURAL SERVICES	**498,556**	**568,408**	**996,468**	**996,468**
09-DISTRICT FUNCTION				
99-DISTRICT ACTIVITY				
20522 - ROAD CONTINGENCIES	0	0	0	0
20980 - CONTINGENCY-GENERAL	0	0	0	0
Total 99 - DISTRICT ACTIVITY	**0**	**0**	**0**	**0**
Total 09 - DISTRICT FUNCTION	**0**	**0**	**0**	**0**

Function, Activity and Budget Unit	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Grand Total Financing Uses by Function	**116,600,513**	**117,854,961**	**161,339,274**	**162,479,468**

FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT GOVERNMENTAL FUNDS

SCHEDULE 9

Fund: 0001 GENERAL
Budget Unit: 20010 - BOARD OF SUPERVISORS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	300	300	0	0
Total 43 - USE OF MONEY & PROPERTY	**300**	**300**	**0**	**0**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
45395 - FILING FEE	875	1,575	0	0
Total 45 - CHARGES FOR SERVICES	**875**	**1,575**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	22,722	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**0**	**22,722**	**0**	**0**
Total Revenue	**1,175**	**24,597**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	383,307	403,026	420,314	420,314
51020 - OTHER WAGES	14	68	0	0
51060 - OVERTIME PAY	330	239	0	0
51070 - UNEMPLOYMENT INSURANCE	416	379	380	380
51080 - RETIREMENT	87,692	80,424	83,002	83,002
51081 - OPEB LIABILITY	14,487	13,925	16,113	16,113
51090 - GROUP INSURANCE	70,918	106,754	105,025	105,025
51100 - FICA/MEDICARE OASDI	29,827	31,209	32,154	32,154
51110 - COMPENSATION INSURANCE	18,436	4,303	5,301	5,301
51120 - CELL PHONE ALLOW	5,250	4,960	4,440	4,440
51150 - LIFE INSURANCE	1,673	1,512	1,677	1,677
Total 51 - SALARIES & BENEFITS	**612,350**	**646,799**	**668,406**	**668,406**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	652	854	800	800
520202 - CELL PHONE SERVICE	0	874	1,200	1,200
520210 - POSTAGE/SHIP, MAIL COST	62	1,291	66	66
520220 - PAPER/PAPER SUPPLIES	0	32	2,500	2,500
520230 - COPY CHARGES	254	0	200	200
520250 - COPY MACHINE LEASE	3,151	7,515	8,000	8,000
520400 - HOUSEHOLD EXPENSE	0	217	250	250
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	21,584	29,235	40,000	40,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	3,550	1,814	6,800	6,800
521801 - Office Water	0	616	1,200	1,200
521900 - PROFESSIONAL SVC	0	0	10,000	10,000

Fund: 0001 GENERAL
Budget Unit: 20010 - BOARD OF SUPERVISORS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
523700 - PUBLICATIONS-LEGAL NOTICE	0	1,577	5,000	5,000
525000 - OVERHEAD	0	0	287,099	287,099
525119 - LIABILITY SELF-FUND INSURANCE	5,267	6,234	4,877	4,877
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	3,217	4,202	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	11,019	26,054	16,000	16,000
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**48,756**	**80,515**	**390,992**	**390,992**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**661,106**	**727,314**	**1,059,398**	**1,059,398**
Net Cost	**659,931**	**702,717**	**1,059,398**	**1,059,398**

Fund: 0001 0001T TAYLORSVILLE SCH PRESER
Budget Unit: 20018 - TAYLRSVL SCH PRESER
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	190	174	0	0
Total 43 - USE OF MONEY & PROPERTY	**190**	**174**	**0**	**0**
Total Revenue	**190**	**174**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(25)	0	0	0
Total 52 - SERVICES & SUPPLIES	**(25)**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(25)**	**0**	**0**	**0**
Net Cost	**(215)**	**(174)**	**0**	**0**

Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	11,384,680	12,350,297	11,700,000	11,700,000
40020 - CURRENT UNSECURED TAXES	323,668	287,651	260,000	260,000
40040 - PRIOR UNSECURED TAXES	4,576	10,347	4,000	4,000
40050 - PENALTIES	290,036	307,512	225,000	225,000
40051 - TEETER PENALTIES	0	0	0	0
40060 - USE TAX	3,317,314	3,360,790	3,100,000	3,100,000
40064 - VLF SWAP IN-LIEU	3,043,182	3,463,018	3,400,000	3,400,000
40066 - IN-LIEU SALES TX TRPL FLP	0	0	0	0
40070 - TIMBER YIELD TAX	113,743	130,045	120,000	120,000
40080 - AIRCRAFT TAX	18,229	29,379	15,000	15,000
40090 - HOTEL TAX	2,383,988	2,379,444	2,000,000	2,000,000
40110 - TAX SALE	0	0	0	0
40130 - SUPPLEMENTAL TAXES	204,237	176,227	150,000	150,000
40131 - SUPPL TAXES-SB 854	0	0	0	0
40170 - CDC PILT	7,153	7,360	7,000	7,000
Total 40 - TAX REVENUE	**21,090,806**	**22,502,070**	**20,981,000**	**20,981,000**
41-LICENSES PERMITS				
41050 - FRANCHISES	113,787	128,818	115,000	115,000
Total 41 - LICENSES & PERMITS	**113,787**	**128,818**	**115,000**	**115,000**
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	(792)	0	0	0
43010 - INTEREST-INVESTED FUNDS	949,878	902,527	900,000	900,000
43011 - INTEREST HEALTH	3,058	38,945	500	500
43012 - INTEREST SOCIAL SERVICES	54,778	77,148	60,000	60,000
43014 - INTEREST - SEN TRANS	(5,242)	(6,494)	260	260
43015 - INTEREST A&D	24,047	13,626	14,000	14,000
43016 - INTEREST INCOME	0	0	0	0
43017 - INTEREST -SHERIFF	103,341	130,227	108,500	108,500
43018 - INTEREST - DA	67,424	58,695	62,400	62,400
43019 - INTEREST -SEN NUTRI	(27,755)	(24,613)	970	970
43020 - RENTS & CONCESSIONS	0	0	0	0
43026 - RENTS & CONC.-COURTHOUSE	3,300	600	5,000	5,000
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	183,973	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,356,010**	**1,190,661**	**1,151,630**	**1,151,630**
44-STATE FEDERAL AID				
44010 - STATE - SB90 MANDATES	94,182	22,781	0	0
44040 - STATE-MOTOR VEH. IN-LIEU	0	0	0	0
44044 - STATE-VEH LIC FEES	20,450	26,141	20,000	20,000
44230 - STATE-HOMEOWNERS PROP.TAX	59,773	58,094	60,000	60,000
44231 - CFP--COURTS REIMB	10,307	3,436	10,000	10,000
44440 - FEDERAL-IN LIEU TAXES	733,808	764,965	750,000	750,000

Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID (continued)				
Total 44 - STATE & FEDERAL AID	**918,520**	**875,417**	**840,000**	**840,000**
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	21,538	24,168	20,000	20,000
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45290 - OTHER-C. S. RECOUP 2 1/2%	11,392	1,304	12,000	12,000
45428 - COST PLAN REIM.	2,211,956	0	7,070,820	7,070,820
Total 45 - CHARGES FOR SERVICES	**2,244,886**	**25,472**	**7,102,820**	**7,102,820**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46016 - CREDIT CARD/OTHER REBATE	6,983	8,594	3,000	3,000
46026 - SALE OF PROPERTY	0	0	0	0
46055 - UNCLAIMED FUNDS	828	0	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46252 - FLEX BENEFIT REBATE	0	0	0	0
46257 - 4850 REIMBURSEMENT	199,490	10,000	5,000	5,000
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**207,301**	**18,594**	**8,000**	**8,000**
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	**25,931,310**	**24,741,032**	**31,498,450**	**31,498,450**
51-SALARIES BENEFITS				
51090 - GROUP INSURANCE	3,110	2,423	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**3,110**	**2,423**	**0**	**0**
52-SERVICES SUPPLIES				
521811 - MARKETING	2,582	1,500	9,000	9,000
521900 - PROFESSIONAL SVC	496,290	390,148	0	0
521901 - LITIGATION	330,371	235,912	200,000	200,000
522600 - PROPERTY INSURANCE	508,182	686,932	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	16,025	28,087	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	**1,353,450**	**1,342,579**	**209,000**	**209,000**
54-FIXED ASSETS				
546320 - ROOF PROJ	0	0	0	0

Fund: 0001 GENERAL
Budget Unit: 20020 - GENERAL SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
54-FIXED ASSETS (continued)				
54844 - PCJP-SB844 GF MATCH	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
58999 - TRSFR OUT STR SUPPS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,356,560**	**1,345,002**	**209,000**	**209,000**
Net Cost	**(24,574,750)**	**(23,396,030)**	**(31,289,450)**	**(31,289,450)**

Fund: 0001 0001H HOMICIDE TRIAL COSTS
Budget Unit: 20028 - HOMICIDE TRIAL COSTS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521977 - TRIAL COURT COSTS	0	0	0	0
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0001 0001C CAPITAL REPLACEMENT FUND
Budget Unit: 20029 - CAPITAL REPLACEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	5,713	5,204	0	0
Total 43 - USE OF MONEY & PROPERTY	**5,713**	**5,204**	**0**	**0**
Total Revenue	**5,713**	**5,204**	**0**	**0**
Net Cost	**(5,713)**	**(5,204)**	**0**	**0**

Fund: 0001 GENERAL
Budget Unit: 20030 - CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44034 - STATE-OHV TRAIL GRANT	0	242,721	670,000	670,000
44036 - CPUC-LOCAL AGENGY LATA GRANT	0	483,529	0	0
44038 - CETF-CA EMERGING TECH FUND	0	21,000	0	0
Total 44 - STATE & FEDERAL AID	**0**	**747,250**	**670,000**	**670,000**
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	0	0
46060 - OTHER-MISCELLANEOUS	378,688	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	35,000	35,000
Total 46 - OTHER REVENUE	**378,688**	**0**	**35,000**	**35,000**
48-TRANSFER				
48000 - TRANSFER-IN	310,000	0	0	0
48005 - TRANSFER-IN5	0	13,287	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**310,000**	**13,287**	**0**	**0**
Total Revenue	**688,688**	**760,537**	**705,000**	**705,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	249,766	258,738	283,358	261,543
51020 - OTHER WAGES	0	0	21,883	21,883
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	325	1,308	1,392	1,392
51080 - RETIREMENT	63,102	69,798	76,556	76,556
51081 - OPEB LIABILITY	4,830	6,963	8,057	8,057
51090 - GROUP INSURANCE	18,611	31,658	55,882	55,882
51100 - FICA/MEDICARE OASDI	18,999	19,770	21,426	19,757
51110 - COMPENSATION INSURANCE	1,116	1,936	2,631	2,631
51120 - CELL PHONE ALLOW	960	960	0	0
51122 - CAR ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	669	669	702	702
Total 51 - SALARIES & BENEFITS	**358,378**	**391,800**	**471,887**	**448,403**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	169	0	500	500
520210 - POSTAGE/SHIP, MAIL COST	0	102	100	100
520220 - PAPER/PAPER SUPPLIES	0	463	500	500
520233 - PRINTING SVC/CHRGS	0	132	500	500
520250 - COPY MACHINE LEASE	0	762	3,015	3,015
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521334 - OHV TRAIL GRANT	0	350,216	0	670,000
521335 - CPUC-LOCAL AGENGY LATA GRANT	0	475,000	0	0

Fund: 0001 GENERAL
Budget Unit: 20030 - CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521336 - CETF-CA EMERGING TECH FUND	0	2,614	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	896	0	2,500	2,500
521750 - FITNESS & WELNESS	1,500	0	0	0
521800 - OFFICE EXPENSE	2,310	4,172	5,000	5,000
521811 - MARKETING	0	311	2,500	2,500
521900 - PROFESSIONAL SVC	1,173,690	204,286	60,000	60,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	9,104	54	14,000	14,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,405	62,990	8,120	8,120
527000 - TRAINING	550	0	1,500	1,500
527400 - TRAVEL- IN COUNTY	195	124	3,000	3,000
527500 - TRAVEL- OUT OF COUNTY	8,603	11,100	10,000	10,000
Total 52 - SERVICES & SUPPLIES	**1,198,422**	**1,112,326**	**111,235**	**781,235**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	196,868	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**196,868**	**0**	**0**
Total Expenditures and Appropriations	**1,556,800**	**1,700,994**	**583,122**	**1,229,638**
Net Cost	**868,112**	**940,457**	**(121,878)**	**524,638**

Fund: 0001 GENERAL
Budget Unit: 20031 - CONTRIBUTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43015 - INTEREST A&D	152	135	0	0
Total 43 - USE OF MONEY & PROPERTY	**152**	**135**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**152**	**135**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	3,319	3,319
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**3,319**	**3,319**
53-OTHER CHARGES				
531100 - CONTRIB CFP PYMNTS	55,739	44,591	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 COMMRCE	0	0	0	0
533120 - CONTRIB LAFCO	67,347	50,021	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	55,928	27,964	27,964
534360 - CONTRIB TO SENIOR TRANS	48,513	0	234,789	234,789
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
Total 53 - OTHER CHARGES	**360,447**	**311,424**	**518,249**	**518,249**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	3,157	3,157
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	2,283,125	1,776,532	1,776,532
583500 - CONTRIB TRANS AIR POLL CN	11,000	10,820	11,150	11,150
583524 - CONTRIB TRANS FLOOD CNTRL	0	0	15,600	15,600
584320 - CONTRIB EXCESS TRIAL CST	0	0	0	0
584362 - CONTRIB TRANS REC CNRT-HL	0	0	0	0
584960 - CONTRIB TRANS FAIR	0	0	0	0
584980 - CONTRIB TRANS MNTL HLTH	0	7,672	7,672	7,672
585010 - CONTRIB TRANS PUB HLTH	66,295	66,295	66,295	66,295
585150 - CONTRIB TRANS DIST ATTRNY	1,885,774	2,127,829	2,343,234	2,343,234

Fund: 0001 GENERAL
Budget Unit: 20031 - CONTRIBUTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS (continued)				
585160 - CONTRIB TRANS SHERIFF	5,141,460	6,443,580	6,446,325	6,446,325
585161 - CONTRIB TRANS JAIL	3,295,799	3,148,334	4,055,055	4,055,055
585162 - CONTRIB TRANS S/O 15 MIN	0	0	0	0
585370 - CONTRIB TRANS SENIOR NUTR	234,120	421,141	1,300,169	1,300,169
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
Total 58 - TRANSFERS	**11,600,645**	**14,508,796**	**16,025,189**	**16,025,189**
Total Expenditures and Appropriations	**11,961,092**	**14,820,220**	**16,546,757**	**16,546,757**
Net Cost	**11,960,940**	**14,820,085**	**16,546,757**	**16,546,757**

Fund: 0001 GENERAL
Budget Unit: 20032 - RISK MANAGEMENT
Function: 00 - UNDEFINED
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541500 - VEHICLE	0	0	60,000	60,000
Total 54 - FIXED ASSETS	**0**	**0**	**60,000**	**60,000**
Total Expenditures and Appropriations	**0**	**0**	**60,000**	**60,000**
Net Cost	**0**	**0**	**60,000**	**60,000**

Fund: 0001 GENERAL
Budget Unit: 20032 - RISK MANAGEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	60,000	60,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**60,000**	**60,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
480000 - TRANSFER	0	0	0	0
48005 - TRANSFER-IN5	0	8,046	0	0
Total 48 - TRANSFER	**0**	**8,046**	**0**	**0**
Total Revenue	**0**	**8,046**	**60,000**	**60,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	156,603	183,813	213,958	213,958
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	710	172	2,000	2,000
51070 - UNEMPLOYMENT INSURANCE	0	23	57	57
51080 - RETIREMENT	44,702	52,977	56,422	56,422
51081 - OPEB LIABILITY	2,415	4,642	5,371	5,371
51090 - GROUP INSURANCE	27,962	33,517	38,903	38,903
51100 - FICA/MEDICARE OASDI	11,543	13,477	16,368	16,368
51110 - COMPENSATION INSURANCE	0	380	917	917
51120 - CELL PHONE ALLOW	960	480	0	0
51150 - LIFE INSURANCE	405	419	536	536
Total 51 - SALARIES & BENEFITS	**245,300**	**289,900**	**334,532**	**334,532**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	39	200	200
520201 - PHONE - LAND LINE (S)	0	0	600	600
520202 - CELL PHONE SERVICE	0	430	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	1,241	612	1,500	1,500
520901 - OFFICE EQUIP MAINTENANCE	0	0	1,000	1,000
520902 - VEHICLE MAINTENANCE	2,013	1	2,500	2,500
520940 - SAFETY EQUIPMENT/EXPENSES	23	148	2,500	2,500
521102 - FUEL - VEHICLE	931	558	2,000	2,000
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	2,500	2,500
521800 - OFFICE EXPENSE	2,829	1,419	3,700	3,700
521801 - Office Water	0	224	600	600
523711 - SUBSCRIPTIONS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	3,677	1,445	10,000	10,000

Fund: 0001 GENERAL
Budget Unit: 20032 - RISK MANAGEMENT
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525000 - OVERHEAD	0	0	5,610	5,610
525119 - LIABILITY SELF-FUND INSURANCE	0	313	726	726
527000 - TRAINING	0	200	2,000	2,000
527001 - TRAINING PUT ON BY CNTY	0	0	1,000	1,000
527400 - TRAVEL- IN COUNTY	0	0	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	232	0	2,500	2,500
529851 - COMPUTER HARDWARE/SUPPL	2,263	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**13,209**	**5,389**	**45,486**	**45,486**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**258,509**	**295,289**	**380,018**	**380,018**
Net Cost	**258,509**	**287,243**	**320,018**	**320,018**

Fund: 0001 GENERAL
Budget Unit: 20033 - ECONOMIC DEVELOPMENT-CAO
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0001 GENERAL
Budget Unit: 20035 - HUMAN RESOURCES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	20	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**20**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	27,346	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**0**	**27,346**	**0**	**0**
Total Revenue	**20**	**27,346**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	369,867	376,284	380,750	380,750
51020 - OTHER WAGES	6,577	12,281	37,000	37,000
51060 - OVERTIME PAY	2,786	7,994	8,000	8,000
51070 - UNEMPLOYMENT INSURANCE	1,377	1,293	1,362	1,362
51080 - RETIREMENT	93,128	93,159	91,012	91,012
51081 - OPEB LIABILITY	9,660	11,604	13,428	13,428
51090 - GROUP INSURANCE	60,271	95,588	128,639	128,639
51100 - FICA/MEDICARE OASDI	28,747	30,544	29,128	29,128
51110 - COMPENSATION INSURANCE	7,809	4,660	5,501	5,501
51128 - BILINGUAL ALLOWANCE	245	0	0	0
51150 - LIFE INSURANCE	843	845	1,040	1,040
Total 51 - SALARIES & BENEFITS	**581,310**	**634,252**	**695,860**	**695,860**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	220	236	300	300
520210 - POSTAGE/SHIP, MAIL COST	413	39	700	700
520220 - PAPER/PAPER SUPPLIES	974	733	1,500	1,500
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520250 - COPY MACHINE LEASE	2,627	1,970	5,800	5,800
520261 - PRE-PRINTED FORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	918	689	1,600	1,600
521600 - MEMBERSHIPS/ANNUAL DUES	9,930	10,767	11,200	11,200
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,340	1,267	5,263	5,263
521801 - Office Water	0	289	600	600
521900 - PROFESSIONAL SVC	1,088	613	212,750	212,750
523130 - EMPLEE ASSIST PROGRAM	0	0	0	0
523702 - PUB - RECRUITMENT ADS	3,388	1,780	9,500	9,500
523711 - SUBSCRIPTIONS	0	0	1,500	1,500

Fund: 0001 GENERAL
Budget Unit: 20035 - HUMAN RESOURCES
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,039	6,598	6,793	6,793
527000 - TRAINING	100	425	4,500	4,500
527001 - TRAINING PUT ON BY CNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,500	2,500
529851 - COMPUTER HARDWARE/SUPPL	655	5,233	6,500	6,500
Total 52 - SERVICES & SUPPLIES	**25,692**	**30,639**	**271,006**	**271,006**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**607,002**	**664,891**	**966,866**	**966,866**
Net Cost	**606,982**	**637,545**	**966,866**	**966,866**

Fund: 0001 GENERAL
Budget Unit: 20040 - AUDITOR-CONTROLLER
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45005 - SB 2557 COLLECTION CHARGE	3,904	3,904	5,900	5,900
45020 - AUDITING-ACCOUNTING FEES	52,345	62,949	54,300	54,300
45080 - CIVIL PROCESS SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**56,249**	**66,853**	**60,200**	**60,200**
46-OTHER REVENUE				
46059 - SAFETY INCENTIVE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
47001 - INTERFUND TRANSFER	0	0	0	0
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	11,018	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**0**	**11,018**	**0**	**0**
Total Revenue	**56,249**	**77,871**	**60,200**	**60,200**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	360,992	418,166	542,508	542,508
51020 - OTHER WAGES	41,690	28,121	30,000	30,000
51060 - OVERTIME PAY	7,788	15,344	0	0
51070 - UNEMPLOYMENT INSURANCE	532	456	610	610
51080 - RETIREMENT	111,393	124,535	140,458	140,458
51081 - OPEB LIABILITY	14,490	16,246	18,798	18,798
51090 - GROUP INSURANCE	60,909	64,727	91,874	91,874
51100 - FICA/MEDICARE OASDI	31,965	36,302	41,711	41,711
51110 - COMPENSATION INSURANCE	3,132	5,057	6,053	6,053
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	420	420	420	420
51150 - LIFE INSURANCE	769	914	1,106	1,106
Total 51 - SALARIES & BENEFITS	**634,080**	**710,288**	**873,538**	**873,538**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	306	357	350	350
520210 - POSTAGE/SHIP, MAIL COST	10,632	11,023	15,000	15,000
520220 - PAPER/PAPER SUPPLIES	3,066	2,481	3,500	3,500
520221 - ENVELOPES	1,841	1,680	2,000	2,000
520227 - FOLDERS/FILES/BINDERS	213	838	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520243 - WARRANTS	2,540	5,238	5,000	5,000
520250 - COPY MACHINE LEASE	2,643	4,513	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

Fund: 0001 GENERAL
Budget Unit: 20040 - AUDITOR-CONTROLLER
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
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	8,557	(1,367)	3,000	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	444	428	1,500	1,500
521800 - OFFICE EXPENSE	1,722	5,548	5,000	5,000
521801 - Office Water	196	581	300	300
521900 - PROFESSIONAL SVC	234,093	283,168	355,000	355,000
523710 - ANNUAL PUB/REF MANUALS	905	993	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	3,021	4,535	1,500	1,500
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	5,533	6,144	5,756	5,756
527000 - TRAINING	450	0	2,500	2,500
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,873	3,700	5,000	5,000
529500 - COMPUTER	7,704	1,681	2,500	2,500
Total 52 - SERVICES & SUPPLIES	**287,739**	**331,541**	**416,606**	**416,606**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**921,819**	**1,041,829**	**1,290,144**	**1,290,144**
Net Cost	**865,570**	**963,958**	**1,229,944**	**1,229,944**

Fund: 0001 GENERAL
Budget Unit: 20050 - TREASURER-TAX COLLECTOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41010 - BUSINESS LICENSES	200	600	200	200
Total 41 - LICENSES & PERMITS	**200**	**600**	**200**	**200**
45-CHARGES FOR SERVICES				
45002 - INTEREST INV. ADMIN. CHG.	271,579	68,000	135,000	135,000
45003 - TOT 3% COLLECTION FEE	104,501	89,163	55,000	55,000
45005 - SB 2557 COLLECTION CHARGE	46,532	46,532	45,000	45,000
45006 - 5% SUPP. ADMIN. FEE	24,525	32,849	25,000	25,000
45007 - TREAS $20 DEL COST	63,900	54,320	49,000	49,000
45008 - SPEC. ASSMT.HANDLING CHG	5,994	7,371	7,000	7,000
45010 - ASSM-TAX COLLECTOR FEES	34,238	30,972	30,000	30,000
45011 - TBID - TREAS 2% OF 2%	4,895	4,605	3,000	3,000
45027 - COMPREHENSIVE COLL FEE	15,775	11,576	15,000	15,000
45028 - RETURN CHECK FEES	800	730	700	700
45091 - TREAS. COLLECTION FEES	2,899	32,498	7,000	7,000
45770 - PASSPORT FEES	8,290	9,487	7,500	7,500
Total 45 - CHARGES FOR SERVICES	**583,928**	**388,103**	**379,200**	**379,200**
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	43	63	1,000	1,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**43**	**63**	**1,000**	**1,000**
48-TRANSFER				
48000 - TRANSFER-IN	6,000	0	0	0
48005 - TRANSFER-IN5	0	22,391	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**6,000**	**22,391**	**0**	**0**
Total Revenue	**590,171**	**411,157**	**380,400**	**380,400**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	345,787	344,890	441,227	441,227
51020 - OTHER WAGES	11,705	19,071	20,000	20,000
51060 - OVERTIME PAY	132	53	0	0
51070 - UNEMPLOYMENT INSURANCE	434	382	377	377
51080 - RETIREMENT	96,096	91,440	109,123	109,123
51081 - OPEB LIABILITY	12,074	11,604	13,428	13,428
51090 - GROUP INSURANCE	81,561	102,139	135,180	135,180
51100 - FICA/MEDICARE OASDI	26,228	26,194	33,754	33,754
51110 - COMPENSATION INSURANCE	2,004	3,733	4,867	4,867
51150 - LIFE INSURANCE	334	334	370	370
Total 51 - SALARIES & BENEFITS	**576,355**	**599,840**	**758,326**	**758,326**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	285	436	500	500
520210 - POSTAGE/SHIP, MAIL COST	10,362	19,483	21,000	21,000

Fund: 0001 GENERAL
Budget Unit: 20050 - TREASURER-TAX COLLECTOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520213 - MAILERS/COSTS COLLECTIONS	2,688	1,252	2,500	2,500
520214 - TAX BILL COSTS	15,942	14,802	17,000	17,000
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	2,851	0	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	450	500	500	500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	4,514	2,859	6,000	6,000
521801 - Office Water	0	540	2,500	2,500
521900 - PROFESSIONAL SVC	54,909	63,880	95,000	95,000
523700 - PUBLICATIONS-LEGAL NOTICE	150	0	1,000	1,000
524705 - BANK FEES/COSTS	22,341	12,050	40,000	40,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,517	5,146	4,838	4,838
527400 - TRAVEL- IN COUNTY	0	0	300	300
527500 - TRAVEL- OUT OF COUNTY	3,077	4,466	7,000	7,000
529500 - COMPUTER	0	0	7,000	7,000
540412 - SOFTWARE	0	11,740	50,000	50,000
Total 52 - SERVICES & SUPPLIES	**122,086**	**137,154**	**259,138**	**259,138**
54-FIXED ASSETS				
540412 - SOFTWARE	11,181	28,200	0	0
Total 54 - FIXED ASSETS	**11,181**	**28,200**	**0**	**0**
Total Expenditures and Appropriations	**709,622**	**765,194**	**1,017,464**	**1,017,464**
Net Cost	**119,451**	**354,037**	**637,064**	**637,064**

Fund: 0001 GENERAL
Budget Unit: 20060 - ASSESSOR
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45005 - SB 2557 COLLECTION CHARGE	105,086	105,086	105,000	105,000
45010 - ASSM-TAX COLLECTOR FEES	19,048	13,059	13,000	13,000
Total 45 - CHARGES FOR SERVICES	**124,134**	**118,145**	**118,000**	**118,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	9,000	0	0	0
48005 - TRANSFER-IN5	0	28,705	0	0
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
Total 48 - TRANSFER	**9,000**	**28,705**	**0**	**0**
Total Revenue	**133,134**	**146,850**	**118,000**	**118,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	325,867	412,794	551,907	551,907
51020 - OTHER WAGES	26,169	13,950	15,000	15,000
51060 - OVERTIME PAY	25	0	0	0
51070 - UNEMPLOYMENT INSURANCE	618	551	506	506
51080 - RETIREMENT	108,094	123,260	136,906	136,906
51081 - OPEB LIABILITY	19,319	18,566	21,484	21,484
51090 - GROUP INSURANCE	42,886	87,357	132,093	132,093
51100 - FICA/MEDICARE OASDI	26,888	32,362	42,361	42,361
51110 - COMPENSATION INSURANCE	2,768	5,335	6,394	6,394
51150 - LIFE INSURANCE	334	334	468	468
Total 51 - SALARIES & BENEFITS	**552,968**	**694,509**	**907,119**	**907,119**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	488	531	2,000	2,000
520210 - POSTAGE/SHIP, MAIL COST	3,133	3,761	6,500	6,500
520220 - PAPER/PAPER SUPPLIES	648	1,134	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	4,819	4,233	7,500	7,500
520234 - PRINTER SUPPLIES	0	0	500	500
520250 - COPY MACHINE LEASE	3,250	1,466	4,000	4,000
520410 - SOFTWARE LICENSE	0	1,320	1,900	1,900
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	2,923	3,500	3,500
521107 - PRE-EMPLOYMENT COSTS	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,113	2,401	2,400	2,400
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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	3,954	3,273	3,500	3,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	7,200	7,200
523710 - ANNUAL PUB/REF MANUALS	3,175	2,887	3,000	3,000
525000 - OVERHEAD	0	0	201,172	201,172
525119 - LIABILITY SELF-FUND INSURANCE	6,429	7,420	6,495	6,495
527400 - TRAVEL- IN COUNTY	1,515	1,729	1,800	1,800
527500 - TRAVEL- OUT OF COUNTY	5,354	7,289	15,000	15,000
529851 - COMPUTER HARDWARE/SUPPL	0	2,372	2,800	2,800
Total 52 - SERVICES & SUPPLIES	**34,878**	**42,739**	**270,267**	**270,267**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**587,846**	**737,248**	**1,177,386**	**1,177,386**
Net Cost	**454,712**	**590,398**	**1,059,386**	**1,059,386**

Fund: 0001 GENERAL
Budget Unit: 20080 - COUNTY COUNSEL
Function: 01 - GENERAL GOVERNMENT
Activity: 12 - COUNSEL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45010 - ASSM-TAX COLLECTOR FEES	0	0	0	0
45390 - SMALL CLAIMS FEES	206	92	100	100
Total 45 - CHARGES FOR SERVICES	**206**	**92**	**100**	**100**
46-OTHER REVENUE				
46193 - PUBLIC GUARDIAN FEES	0	0	0	0
46194 - Juvenile Dependency Fee	0	0	100,800	100,800
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**100,800**	**100,800**
48-TRANSFER				
48000 - TRANSFER-IN	67,200	0	0	0
48005 - TRANSFER-IN5	0	17,235	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**67,200**	**17,235**	**0**	**0**
Total Revenue	**67,406**	**17,327**	**100,900**	**100,900**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	357,071	350,493	613,341	518,093
51020 - OTHER WAGES	15,743	23,635	83,000	83,000
51060 - OVERTIME PAY	179	(59)	0	0
51070 - UNEMPLOYMENT INSURANCE	446	430	431	431
51080 - RETIREMENT	106,056	108,496	147,553	139,416
51081 - OPEB LIABILITY	9,660	9,283	10,743	10,743
51090 - GROUP INSURANCE	51,620	80,745	140,033	112,027
51100 - FICA/MEDICARE OASDI	28,381	27,854	46,921	39,635
51110 - COMPENSATION INSURANCE	2,877	5,236	5,641	5,641
51120 - CELL PHONE ALLOW	270	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	405	388	1,045	876
Total 51 - SALARIES & BENEFITS	**572,708**	**606,501**	**1,048,708**	**909,862**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	64	0	1,000	1,000
520202 - CELL PHONE SERVICE	0	1,136	2,160	2,160
520204 - INTERNET SEARCH ENGINE	5,435	3,680	5,600	5,600
520210 - POSTAGE/SHIP, MAIL COST	48	51	50	50
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	8	0	100	100
520234 - PRINTER SUPPLIES	0	0	50	50
520250 - COPY MACHINE LEASE	1,465	4,310	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	5,441	5,273	7,300	7,300
521750 - FITNESS & WELNESS	0	0	0	0

Fund: 0001 GENERAL
Budget Unit: 20080 - COUNTY COUNSEL
Function: 01 - GENERAL GOVERNMENT
Activity: 12 - COUNSEL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	8,930	2,356	4,000	4,000
521801 - Office Water	0	274	600	600
521900 - PROFESSIONAL SVC	8,840	0	5,000	5,000
523710 - ANNUAL PUB/REF MANUALS	8,299	6,980	8,500	8,500
524600 - LITIGATION COSTS	0	0	2,000	2,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	4,685	5,841	5,532	5,532
527000 - TRAINING	3,735	5,425	6,000	6,000
527040 - SMALL CLAIM ADVSR COSTS	0	0	500	500
527500 - TRAVEL- OUT OF COUNTY	7,213	9,580	9,000	9,000
540412 - SOFTWARE	0	0	22,000	22,000
549500 - COMPUTER HARDWARE	2,346	2,848	0	0
Total 52 - SERVICES & SUPPLIES	**56,509**	**47,754**	**84,392**	**84,392**
54-FIXED ASSETS				
549500 - COMPUTER HARDWARE	0	134	3,000	3,000
Total 54 - FIXED ASSETS	**0**	**134**	**3,000**	**3,000**
Total Expenditures and Appropriations	**629,217**	**654,389**	**1,136,100**	**997,254**
Net Cost	**561,811**	**637,062**	**1,035,200**	**896,354**

Fund: 0001 GENERAL
Budget Unit: 20100 - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44019 - COVID19 REIMB TO DEPT	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45030 - ELECTION SERVICES	25,666	1,716	40,000	40,000
Total 45 - CHARGES FOR SERVICES	**25,666**	**1,716**	**40,000**	**40,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	3,297	0	0	0
48005 - TRANSFER-IN5	0	14,520	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**3,297**	**14,520**	**0**	**0**
Total Revenue	**28,963**	**16,236**	**40,000**	**40,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	190,800	200,234	223,325	223,325
51020 - OTHER WAGES	5,036	4,160	7,000	7,000
51060 - OVERTIME PAY	1,969	1,518	2,000	2,000
51070 - UNEMPLOYMENT INSURANCE	1,171	1,079	1,126	1,126
51080 - RETIREMENT	49,878	51,958	55,203	55,203
51081 - OPEB LIABILITY	6,389	6,140	7,106	7,106
51090 - GROUP INSURANCE	30,151	47,401	52,359	52,359
51100 - FICA/MEDICARE OASDI	15,431	15,243	17,108	17,108
51110 - COMPENSATION INSURANCE	2,830	3,388	3,238	3,238
51150 - LIFE INSURANCE	150	150	166	166
Total 51 - SALARIES & BENEFITS	**303,805**	**331,271**	**368,631**	**368,631**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	53	1,000	1,000
520210 - POSTAGE/SHIP, MAIL COST	31,182	33,458	35,000	35,000
520220 - PAPER/PAPER SUPPLIES	0	0	1,000	1,000
520221 - ENVELOPES	(330)	0	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	55,929	39,678	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

Fund: 0001 GENERAL
Budget Unit: 20100 - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521600 - MEMBERSHIPS/ANNUAL DUES	450	450	850	850
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,210	3,032	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	(7,192)	(10,800)	8,000	8,000
524012 - ELECTION DATA BASE SPPRT	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	0	0	68,365	68,365
525119 - LIABILITY SELF-FUND INSURANCE	1,918	2,227	2,212	2,212
527400 - TRAVEL- IN COUNTY	0	139	300	300
527500 - TRAVEL- OUT OF COUNTY	574	1,122	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**84,741**	**69,359**	**207,227**	**207,227**
54-FIXED ASSETS				
540450 - ELECTION EQUIPMENT	1,541	9,445	121,371	121,371
Total 54 - FIXED ASSETS	**1,541**	**9,445**	**121,371**	**121,371**
Total Expenditures and Appropriations	**390,087**	**410,075**	**697,229**	**697,229**
Net Cost	**361,124**	**393,839**	**657,229**	**657,229**

Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	(16)	0	0	0
43010 - INTEREST-INVESTED FUNDS	560	527	250	250
43020 - RENTS & CONCESSIONS	0	0	0	0
43022 - RENTS & CONC.-GREENVILLE	0	0	0	0
43026 - RENTS & CONC.-COURTHOUSE	9,199	12,159	12,500	12,500
43700 - LEASE REVENUE	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**9,743**	**12,686**	**12,750**	**12,750**
44-STATE FEDERAL AID				
44034 - STATE-OHV TRAIL GRANT	668,444	82,328	0	0
44231 - CFP--COURTS REIMB	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**668,444**	**82,328**	**0**	**0**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	31,384	7,615	6,000	6,000
46500 - CONTRIBS. FROM PUBLIC	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**31,384**	**7,615**	**6,000**	**6,000**
48-TRANSFER				
48000 - TRANSFER-IN	6,441	2,000	2,000	2,000
48005 - TRANSFER-IN5	0	56,997	0	0
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
Total 48 - TRANSFER	**6,441**	**58,997**	**2,000**	**2,000**
Total Revenue	**716,012**	**161,626**	**20,750**	**20,750**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	447,214	478,498	591,859	591,859
51020 - OTHER WAGES	28,420	7,305	50,000	50,000
51060 - OVERTIME PAY	2,857	25,004	50,000	50,000
51070 - UNEMPLOYMENT INSURANCE	831	769	785	785
51080 - RETIREMENT	112,109	114,731	142,914	142,914
51081 - OPEB LIABILITY	18,909	18,173	21,028	21,028
51090 - GROUP INSURANCE	89,766	147,146	213,443	213,443
51100 - FICA/MEDICARE OASDI	36,908	39,195	45,278	45,278

Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51110 - COMPENSATION INSURANCE	56,048	71,162	7,336	7,336
51120 - CELL PHONE ALLOW	4,000	3,625	4,800	4,800
51121 - BOOT ALLOWANCE	1,800	1,800	2,400	2,400
51150 - LIFE INSURANCE	103	291	307	307
Total 51 - SALARIES & BENEFITS	**798,965**	**907,699**	**1,130,150**	**1,130,150**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	1,542	1,356	1,300	1,300
520104 - SHIRTS/T'S/SWEATS	0	0	0	0
520105 - APPAREL-INCLEMENT WEATHER	0	0	0	0
520106 - GLOVES & SAFETY GLASSES	0	0	0	0
520201 - PHONE - LAND LINE (S)	9,243	11,022	11,025	11,025
520210 - POSTAGE/SHIP, MAIL COST	187	148	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	1,724	1,485	2,000	2,000
520402 - CLEANING SUPPLIES	19,000	16,386	24,000	24,000
520404 - CUSTODIAL SERVICE	234,801	241,473	243,447	243,447
520406 - PEST CONTROL	2,725	4,535	4,000	4,000
520407 - REFUSE DISPOSAL	28,065	30,991	33,000	33,000
520410 - SOFTWARE LICENSE	7,472	1,419	1,570	1,570
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	12,700	13,534	15,000	15,000
520903 - COOL/HEAT MAINT CONTRCT	553	4,257	8,000	8,000
520905 - GENERATOR MAIN CONTRCT	15,643	15,513	20,000	20,000
520906 - ELEVATOR MAINT CONTRCT	23,340	22,415	27,000	27,000
520940 - SAFETY EQUIPMENT/EXPENSES	730	0	0	0
521230 - OFFICE FURNITURE/EQUIP	172	0	350	350
521300 - MAINT. BUILDINGS & GROUND	111,131	131,768	135,000	135,000
521302 - FIRE EXTINGUISHER SVC	2,479	2,110	3,000	3,000
521307 - HEATING/COOLING SYS SVC	5,000	13,187	7,500	7,500
521310 - BIOMASS OPERATION	45,329	21,951	30,000	30,000
521334 - OHV TRAIL GRANT	627,960	0	0	0
521400 - ANNEX INS REPAIRS	0	0	0	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	760	294	1,200	1,200
521801 - Office Water	0	863	1,000	1,000

Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	18,225	67,069	20,000	20,000
521903 - SECURITY SYSTEM SVC	5,091	5,309	8,700	8,700
523703 - NEWSPAPER ADS	258	963	1,000	1,000
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	1,744	2,400	3,000	3,000
524306 - YARD/LAWN MINOR EQUIP	3,000	2,592	3,000	3,000
524307 - YARD/LAWN EQUIP MAINT	2,500	3,484	3,500	3,500
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	168,876	200,208	503,856	503,856
527400 - TRAVEL- IN COUNTY	25,262	22,424	28,000	28,000
527500 - TRAVEL- OUT OF COUNTY	0	0	1,000	1,000
527800 - UTILITIES	0	0	0	0
527802 - ELECTRIC CHARGES	356,370	377,108	440,000	440,000
527803 - PROPANE/OTHR HEATING FUEL	19,322	17,487	27,500	27,500
527804 - HEATING FUEL/OIL	59,545	61,709	70,000	70,000
527807 - WATER/SEWER CHARGES	49,426	53,337	59,000	59,000
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
Total 52 - SERVICES & SUPPLIES	**1,860,175**	**1,348,797**	**1,737,398**	**1,737,398**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
533800 - CONTRIB LAW LIBRARY	9,240	9,240	9,240	9,240
Total 53 - OTHER CHARGES	**9,240**	**9,240**	**9,240**	**9,240**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	224,048	553,446	615,500	615,500
540111 - CAPITAL IMPROVEMENT	0	0	325,000	325,000
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	63,648	0	0
542101 - ADA CAPITAL PROJECT	0	0	0	0
544630 - EQUIPMENT REPLACEMENT	0	35,068	0	0
544922 - CTHS SKLGT,HIP ROOF	0	0	0	0
544924 - PERMIT CENTER RAIL	0	0	0	0
544925 - PERMIT CENTER ROOF	0	0	0	0
544926 - PORTOLA MEM HALL ROOF	0	0	0	0
544927 - MUSEUM ROOF PROJ	0	0	0	0

Fund: 0001 GENERAL
Budget Unit: 20120 - FACILITY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 14 - PROPERTY MANAGEMENT

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
54-FIXED ASSETS (continued)				
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**224,048**	**652,162**	**940,500**	**940,500**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	1,000,000	0	0
Total 58 - TRANSFERS	**0**	**1,000,000**	**0**	**0**
Total Expenditures and Appropriations	**2,892,428**	**3,917,898**	**3,817,288**	**3,817,288**
Net Cost	**2,176,416**	**3,756,272**	**3,796,538**	**3,796,538**

Fund: 0001 GENERAL
Budget Unit: 20210 - ENGINEER
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	122	108	100	100
Total 43 - USE OF MONEY & PROPERTY	**122**	**108**	**100**	**100**
45-CHARGES FOR SERVICES				
45060 - ENGINEERING SERVICES .	24,847	33,928	28,000	28,000
45200 - OTHR SVC OR SVC TO CRTS	16,619	16,571	20,000	20,000
45424 - ENGINEERING COPIES	7,550	8,069	7,000	7,000
Total 45 - CHARGES FOR SERVICES	**49,016**	**58,568**	**55,000**	**55,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	18,407	13,538	26,000	26,000
480000 - TRANSFER	5,920	3,553	0	0
48005 - TRANSFER-IN5	0	3,712	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**24,327**	**20,803**	**26,000**	**26,000**
Total Revenue	**73,465**	**79,479**	**81,100**	**81,100**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	117,731	130,820	146,922	146,922
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	203	0	0	0
51070 - UNEMPLOYMENT INSURANCE	201	177	177	177
51080 - RETIREMENT	28,940	31,279	35,442	35,442
51081 - OPEB LIABILITY	4,830	4,642	5,371	5,371
51090 - GROUP INSURANCE	23,847	20,503	16,228	16,228
51100 - FICA/MEDICARE OASDI	9,091	10,009	11,292	11,292
51110 - COMPENSATION INSURANCE	504	1,035	1,417	1,417
51121 - BOOT ALLOWANCE	450	600	600	600
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**185,797**	**199,065**	**217,449**	**217,449**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	146	898	300	300
520220 - PAPER/PAPER SUPPLIES	90	0	500	500
520226 - TONER/COPY MACH SUPPL	108	0	600	600
520230 - COPY CHARGES	439	385	650	650
520250 - COPY MACHINE LEASE	4,888	4,808	6,000	6,000
520410 - SOFTWARE LICENSE	0	352	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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	0
521800 - OFFICE EXPENSE	480	388	800	800
521900 - PROFESSIONAL SVC	5,060	3,232	5,000	5,000
525000 - OVERHEAD	0	0	51,719	51,719
525119 - LIABILITY SELF-FUND INSURANCE	1,358	1,503	1,395	1,395
527400 - TRAVEL- IN COUNTY	0	0	50	50
527500 - TRAVEL- OUT OF COUNTY	0	1,503	750	750
Total 52 - SERVICES & SUPPLIES	**12,569**	**13,069**	**68,264**	**68,264**
54-FIXED ASSETS				
540400 - OFFICE FURNITURE/EQUIPMT	0	0	0	0
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	13,112	13,683	15,000	15,000
Total 58 - TRANSFERS	**13,112**	**13,683**	**15,000**	**15,000**
Total Expenditures and Appropriations	**211,478**	**225,817**	**300,713**	**300,713**
Net Cost	**138,013**	**146,338**	**219,613**	**219,613**

Fund: 0001 GENERAL
Budget Unit: 20220 - INFORMATION TECHNOLOGY
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45200 - OTHR SVC OR SVC TO CRTS	314	0	0	0
Total 45 - CHARGES FOR SERVICES	**314**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	54	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**54**	**0**	**0**	**0**
47-TRANSFERS - IT				
47000 - TRANSFER - IT ONLY	0	0	0	0
47001 - INTERFUND TRANSFER	0	0	0	0
Total 47 - TRANSFERS - IT	**0**	**0**	**0**	**0**
48-TRANSFER				
47000 - TRANSFER - IT ONLY	0	0	0	0
48000 - TRANSFER-IN	92,400	0	0	0
48005 - TRANSFER-IN5	0	16,240	0	0
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
48102 - TRSF-IN LATCF	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**92,400**	**16,240**	**0**	**0**
52-SERVICES SUPPLIES				
49004 - PROCEEDS FROM SBITA	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Revenue	**92,768**	**16,240**	**0**	**0**
45-CHARGES FOR SERVICES				
45400 - MUNIS IMP/TRAIN	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	312,609	298,585	376,904	376,904
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	346	311	315	315
51080 - RETIREMENT	75,054	82,293	90,311	90,311
51081 - OPEB LIABILITY	9,660	9,283	10,743	10,743
51090 - GROUP INSURANCE	43,517	67,356	74,276	74,276
51100 - FICA/MEDICARE OASDI	22,465	22,677	28,921	28,921
51110 - COMPENSATION INSURANCE	1,473	2,896	3,907	3,907
51120 - CELL PHONE ALLOW	1,365	0	0	0
51150 - LIFE INSURANCE	623	602	806	806
Total 51 - SALARIES & BENEFITS	**467,112**	**484,003**	**586,183**	**586,183**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	806	52	1,000	1,000
520202 - CELL PHONE SERVICE	0	0	2,160	2,160

Fund: 0001 GENERAL
Budget Unit: 20220 - INFORMATION TECHNOLOGY
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520203 - INTERNET SERVICE	48,004	56,624	73,000	73,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	479,123	586,468	295,810	295,810
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	767	0	0	0
520907 - EQUIP. MAINT.CONTRACT	0	0	0	0
521102 - FUEL - VEHICLE	61	0	300	300
521750 - FITNESS & WELNESS	0	1,448	1,500	1,500
521800 - OFFICE EXPENSE	934	53	1,000	1,000
521801 - Office Water	108	513	600	600
521847 - BACK UP MEDIA/COMP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	20,000	20,000
521906 - TYLER TRAINING	14,020	0	78,380	78,380
524300 - SMALL TOOLS/INSTRUMENTS	67	136	1,000	1,000
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	3,596	4,197	4,037	4,037
527000 - TRAINING	702	702	6,000	6,000
527400 - TRAVEL- IN COUNTY	0	69	250	250
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
529371 - INTEREST EXPENSE SBITA	0	0	0	0
52971 - PRINCIPAL SBITA	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	55,884	128,790	105,500	105,500
549951 - SBITA EXPENDITURE CAP OUTLAY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**604,072**	**779,052**	**592,537**	**592,537**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
544923 - REMODEL	0	0	7,000	7,000
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**7,000**	**7,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,071,184**	**1,263,055**	**1,185,720**	**1,185,720**
Net Cost	**978,416**	**1,246,815**	**1,185,720**	**1,185,720**

Fund: 0001 GENERAL
Budget Unit: 20270 - GRAND JURY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	72	70	70
520230 - COPY CHARGES	0	0	100	100
520419 - COVID PPE & CLEANING COST	0	0	0	0
520800 - GRAND JURY	13,662	21,323	17,000	17,000
521800 - OFFICE EXPENSE	97	100	400	400
523700 - PUBLICATIONS-LEGAL NOTICE	160	3,270	1,900	1,900
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	3,100	3,100
525000 - OVERHEAD	0	0	10,580	10,580
527500 - TRAVEL- OUT OF COUNTY	400	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**14,319**	**24,765**	**38,150**	**38,150**
Total Expenditures and Appropriations	**14,319**	**24,765**	**38,150**	**38,150**
Net Cost	**14,319**	**24,765**	**38,150**	**38,150**

Fund: 0001 GENERAL
Budget Unit: 20290 - MUNICIPAL COURT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	356	147	0	0
42011 - COURT COST ADMIN 16028	889	692	0	0
42043 - T.C.REALIGNMENT AB233	188,950	140,034	150,000	150,000
42070 - PROOF OF CORRECTION	2,624	1,962	0	0
Total 42 - FINES & PENALTIES	**192,819**	**142,835**	**150,000**	**150,000**
45-CHARGES FOR SERVICES				
45100 - CRT FEES/CLERK/RECORDER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**192,819**	**142,835**	**150,000**	**150,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	4,312	4,312
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**4,312**	**4,312**
53-OTHER CHARGES				
534950 - CONTRIB TRIAL COURTS	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**4,312**	**4,312**
Net Cost	**(192,819)**	**(142,835)**	**(145,688)**	**(145,688)**

Fund: 0001 GENERAL
Budget Unit: 20320 - PUBLIC DEFENDER
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	7,072	26,036	0	0
Total 45 - CHARGES FOR SERVICES	**7,072**	**26,036**	**0**	**0**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48706 - TRN-ST PD 1/2 AB118	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**7,072**	**26,036**	**0**	**0**
51-SALARIES BENEFITS				
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521000 - WITNESS FEES/COSTS	0	0	0	0
521900 - PROFESSIONAL SVC	0	18,772	20,000	20,000
524461 - FAMILY SVC COUNSEL	4,050	2,190	5,000	5,000
525000 - OVERHEAD	0	0	4,358	4,358
525700 - CONFLICT COUNSEL	15,020	14,925	10,000	10,000
525800 - JUVENILE COUNSEL	0	0	4,000	4,000
525900 - CONSERVATOR COUNSEL	12,190	24,000	34,000	34,000
526100 - INVESTIGATIONS	6,688	3,491	9,000	9,000
526500 - EVALUATIONS	10,600	21,450	10,000	10,000
526900 - CONTRACTS	330,430	354,023	380,000	380,000
Total 52 - SERVICES & SUPPLIES	**378,978**	**438,851**	**476,358**	**476,358**
Total Expenditures and Appropriations	**378,978**	**438,851**	**476,358**	**476,358**
Net Cost	**371,906**	**412,815**	**476,358**	**476,358**

Fund: 0001 GENERAL
Budget Unit: 20370 - INTENS DRG SUP
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44341 - STATE-OCJP PROB.DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	30	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**30**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
524803 - DRUG TESTING	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**30**	**0**	**0**
Net Cost	**0**	**30**	**0**	**0**

Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44011 - STATE- IV PROB	0	0	0	0
44070 - STATE-REBATE RESTIT.FINE	3,146	1,093	2,000	2,000
44070P - ST REBATE RESTIT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
44281 - STATE-STC JAIL TRAINING	3,955	4,374	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.	9,171	10,441	10,000	10,000
Total 44 - STATE & FEDERAL AID	**16,272**	**15,908**	**18,952**	**18,952**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
45170 - INSTITUTIONAL CARE	0	0	0	0
45171 - JUVENILE ELECTRONIC MONT.	0	0	0	0
45173 - CARE & MAIN. JUVENILE	250	250	325	325
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.	38,885	19,442	20,000	20,000
45353 - PROB RPRT PREP FEE/FELONY	0	12	0	0
45421 - TESTING FEES - PROB & SO	0	0	0	0
45427 - PROB.-DIVERSION	1,142	1,380	1,300	1,300
Total 45 - CHARGES FOR SERVICES	**40,277**	**21,084**	**21,625**	**21,625**
46-OTHER REVENUE				
46030 - PROB / RESTIT COLLECT FEE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	8,015	8,028	8,000	8,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**8,015**	**8,028**	**8,000**	**8,000**
48-TRANSFER				
48000 - TRANSFER-IN	100,218	126,278	162,777	162,777
480000 - TRANSFER	150,673	11,066	20,000	20,000
48001 - TRANSFER-IN1	39,201	50,338	60,865	60,865
48002 - TRANSFER-IN2	62,102	81,278	101,352	101,352
48003 - TRANSFER-IN3	163,901	232,774	448,090	448,090
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	33,174	0	0
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

Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER (continued)				
48718 - TRN-PRB/SO/DA COPS JV JST	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**516,095**	**534,908**	**793,084**	**793,084**
Total Revenue	**580,659**	**579,928**	**841,661**	**841,661**
48-TRANSFER				
48719 - TRN-PRB TITLE IV RLGN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	557,788	675,796	937,051	937,051
51020 - OTHER WAGES	37,810	6,767	40,000	40,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	30,805	28,213	40,000	40,000
51070 - UNEMPLOYMENT INSURANCE	1,979	1,063	1,030	1,030
51080 - RETIREMENT	183,122	194,586	227,647	227,647
51081 - OPEB LIABILITY	38,638	32,492	37,598	37,598
51090 - GROUP INSURANCE	88,212	152,133	172,199	172,199
51100 - FICA/MEDICARE OASDI	48,273	48,298	71,824	71,824
51110 - COMPENSATION INSURANCE	7,035	8,105	11,000	11,000
51120 - CELL PHONE ALLOW	0	0	0	0
51121 - BOOT ALLOWANCE	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	(1,034)	606	606
Total 51 - SALARIES & BENEFITS	**993,996**	**1,146,419**	**1,538,955**	**1,538,955**
52-SERVICES SUPPLIES				
520103 - HATS/CAPS	0	0	0	0
520104 - SHIRTS/T'S/SWEATS	437	394	500	500
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	203	79	250	250
520202 - CELL PHONE SERVICE	0	0	0	0
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	18	73	150	150
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
520233 - PRINTING SVC/CHRGS	222	238	250	250
520250 - COPY MACHINE LEASE	3,397	3,574	3,000	3,000
520300 - FOOD	0	0	0	0
520407 - REFUSE DISPOSAL	0	0	0	0
520410 - SOFTWARE LICENSE	2,581	2,000	3,000	3,000
520419 - COVID PPE & CLEANING COST	107	61	110	110
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0

Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520902 - VEHICLE MAINTENANCE	405	1,987	2,000	2,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521100 - BADGES	0	57	100	100
521107 - PRE-EMPLOYMENT COSTS	112	2,455	2,500	2,500
521231 - COMPUTERS<1500.00	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,204	2,574	2,000	2,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,909	1,030	2,000	2,000
521900 - PROFESSIONAL SVC	461	207	300	300
521986 - SECURITY	8,569	11,140	9,000	9,000
523670 - REF MANUAL/LAW,CODE BOOKS	200	0	700	700
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
52400 - OFFICE RENT	0	0	0	0
524000 - RENT - OFFICE/SPACE	0	0	15,000	15,000
524207 - STORAGE SPACE RENT	0	0	0	0
524220 - BULLET PROOF VESTS	0	0	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	4,293	5,000	5,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	1,260	1,500	1,500
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524490 - CLOTHING-NON EMPLOYEE	0	0	0	0
524803 - DRUG TESTING	9,943	8,494	8,000	8,000
524804 - DRUG TESTING SUPPLIES	4,144	2,598	4,000	4,000
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	293,337	293,337
525119 - LIABILITY SELF-FUND INSURANCE	9,246	10,428	10,229	10,229
527000 - TRAINING	3,000	585	3,000	3,000
52701 - TRAING PROBA STC MH	0	0	0	0
527390 - JUVENILE JUSTICE OOMM EXP	0	0	0	0
527400 - TRAVEL- IN COUNTY	289	230	1,000	1,000
527430 - TRAVEL - TRANSPORT	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	4,389	10,009	9,000	9,000
527501 - TRAVEL - JUVENILE VISITS	0	0	0	0
527503 - TRAVEL - NEW EMP TRAINING	0	0	0	0
527750 - IN CNTY HOSTING	0	0	500	500
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
529921 - FINGER PRINTING	0	79	150	150
Total 52 - SERVICES & SUPPLIES	**50,836**	**63,845**	**376,576**	**376,576**

Fund: 0001 GENERAL
Budget Unit: 20400 - PROBATION
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0
530440 - SUPPORT -PROB	15,925	0	0	0
531200 - SUPPORT JUVENILE WARDS	0	0	0	0
533210 - PAY BACK STATE-A&D GRNT	0	0	0	0
Total 53 - OTHER CHARGES	**15,925**	**0**	**0**	**0**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	3,625	1,143	3,100	3,100
Total 58 - TRANSFERS	**3,625**	**1,143**	**3,100**	**3,100**
Total Expenditures and Appropriations	**1,064,382**	**1,211,407**	**1,918,631**	**1,918,631**
Net Cost	**483,723**	**631,479**	**1,076,970**	**1,076,970**

Fund: 0001 GENERAL
Budget Unit: 20420 - VICTIM WITNESS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44331 - STATE-OCJP VICTIM WIT.VW	210,246	81,788	182,798	182,798
44331P - CALEMA VWO	182,481	60,740	114,969	114,969
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**392,727**	**142,528**	**297,767**	**297,767**
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	0	0	0	0
48005 - TRANSFER-IN5	0	10,096	0	0
Total 48 - TRANSFER	**0**	**10,096**	**0**	**0**
Total Revenue	**392,727**	**152,624**	**297,767**	**297,767**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	182,939	143,938	164,328	164,328
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	39,176	56,748	0	60,000
51070 - UNEMPLOYMENT INSURANCE	88	98	124	124
51080 - RETIREMENT	45,018	43,578	39,179	39,179
51081 - OPEB LIABILITY	7,245	6,963	8,057	8,057
51090 - GROUP INSURANCE	42,044	31,866	45,942	45,942
51100 - FICA/MEDICARE OASDI	16,808	15,039	12,572	12,572
51110 - COMPENSATION INSURANCE	552	1,203	1,809	1,809
51120 - CELL PHONE ALLOW	2,800	1,920	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**336,670**	**301,353**	**272,011**	**332,011**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	515	639	800	800
520210 - POSTAGE/SHIP, MAIL COST	116	190	1,000	1,000
520230 - COPY CHARGES	0	0	0	0
520233 - PRINTING SVC/CHRGS	650	1,536	1,000	1,000
520234 - PRINTER SUPPLIES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	1,142	616	3,000	3,000
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	3,035	2,576	4,385	4,385
523710 - ANNUAL PUB/REF MANUALS	0	0	1,300	1,300
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	38,489	38,489
525119 - LIABILITY SELF-FUND INSURANCE	918	1,317	1,584	1,584
527400 - TRAVEL- IN COUNTY	4,662	5,256	6,000	6,000

Fund: 0001 GENERAL
Budget Unit: 20420 - VICTIM WITNESS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
52840 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**11,038**	**12,130**	**57,558**	**57,558**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	461	968	6,687	6,687
Total 53 - OTHER CHARGES	**461**	**968**	**6,687**	**6,687**
Total Expenditures and Appropriations	**348,169**	**314,451**	**336,256**	**396,256**
Net Cost	**(44,558)**	**161,827**	**38,489**	**98,489**

Fund: 0001 GENERAL
Budget Unit: 20423 - PLANNING COMMISSION
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	19	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	452	854	2,000	2,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	571	100	571	571
521800 - OFFICE EXPENSE	56	69	200	200
521900 - PROFESSIONAL SVC	0	0	300,000	300,000
522200 - NON-CO EMP PER-DIEM	3,300	3,500	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	774	774
527380 - NON EMPLOYEE TRAVEL	1,091	1,432	4,480	4,480
527500 - TRAVEL- OUT OF COUNTY	1,025	0	2,000	2,000
Total 52 - SERVICES & SUPPLIES	**6,733**	**6,212**	**323,563**	**323,563**
Total Expenditures and Appropriations	**6,733**	**6,212**	**323,563**	**323,563**
Net Cost	**6,733**	**6,212**	**323,563**	**323,563**

Fund: 0001 GENERAL
Budget Unit: 20425 - AG COMMISSIONER
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44180 - STATE-AID FOR AGRICULTURE	329,279	391,271	370,000	370,000
44180P - STATE AID FOR AG	16,740	634	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
Total 44 - STATE & FEDERAL AID	**346,019**	**391,905**	**371,200**	**371,200**
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	24,085	23,801	124,465	124,465
45070P - AGRICULTURAL SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**24,085**	**23,801**	**124,465**	**124,465**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	47,284	0	75,000	75,000
46251 - REIMBURSEMENTS/REFUNDS	17	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**47,301**	**0**	**75,000**	**75,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,500	0	0	0
48005 - TRANSFER-IN5	0	30,518	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**4,500**	**30,518**	**0**	**0**
Total Revenue	**421,905**	**446,224**	**570,665**	**570,665**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	283,054	330,993	401,461	401,461
51020 - OTHER WAGES	16,342	10,999	11,800	11,800
51060 - OVERTIME PAY	0	405	500	500
51070 - UNEMPLOYMENT INSURANCE	305	282	290	290
51080 - RETIREMENT	69,484	88,704	95,855	95,855
51081 - OPEB LIABILITY	9,660	11,604	13,428	13,428
51090 - GROUP INSURANCE	66,295	97,025	86,192	86,192
51100 - FICA/MEDICARE OASDI	23,209	26,322	30,764	30,764
51110 - COMPENSATION INSURANCE	24,499	23,039	13,769	13,769
51120 - CELL PHONE ALLOW	1,800	1,850	240	240
51121 - BOOT ALLOWANCE	0	0	600	600
51128 - BILINGUAL ALLOWANCE	0	88	840	840
51150 - LIFE INSURANCE	334	334	367	367
Total 51 - SALARIES & BENEFITS	**494,982**	**591,645**	**656,106**	**656,106**
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	8,884	19,352	26,000	26,000
520200 - COMMUNICATIONS	0	0	130	130
520201 - PHONE - LAND LINE (S)	301	318	3,600	3,600

Fund: 0001 GENERAL
Budget Unit: 20425 - AG COMMISSIONER
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520210 - POSTAGE/SHIP, MAIL COST	385	380	450	450
520220 - PAPER/PAPER SUPPLIES	784	651	750	750
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	127	3,500	3,500
520407 - REFUSE DISPOSAL	25	54	65	65
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	2,426	1,091	4,000	4,000
520902 - VEHICLE MAINTENANCE	3,370	2,947	4,000	4,000
520940 - SAFETY EQUIPMENT/EXPENSES	4,997	1,391	2,000	2,000
521107 - PRE-EMPLOYMENT COSTS	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,182	2,377	3,250	3,250
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	1,205	2,143	5,000	5,000
521801 - Office Water	0	411	450	450
521900 - PROFESSIONAL SVC	0	0	97,465	97,465
523800 - EQUIP RENT/LEASE	3,000	3,000	0	0
524300 - SMALL TOOLS/INSTRUMENTS	2,289	1,200	1,500	1,500
524400 - SPECIAL DEPARTMENT EXPENSE	4,246	4,275	7,435	7,435
525000 - OVERHEAD	0	0	81,921	81,921
525119 - LIABILITY SELF-FUND INSURANCE	3,170	3,803	3,721	3,721
527000 - TRAINING	2,795	1,850	4,000	4,000
527400 - TRAVEL- IN COUNTY	7,884	6,799	8,000	8,000
527500 - TRAVEL- OUT OF COUNTY	4,271	7,863	8,500	8,500
527550 - IN COUNTY HOSTING	608	98	500	500
527802 - ELECTRIC CHARGES	2,272	4,506	7,000	7,000
527803 - PROPANE/OTHR HEATING FUEL	1,460	1,689	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**56,554**	**66,325**	**276,237**	**276,237**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	10,500	10,500
541500 - VEHICLE	0	0	0	0
541980 - TRUCK	51,489	0	0	0
542600 - EQUIPMENT	0	74,302	0	0
Total 54 - FIXED ASSETS	**51,489**	**74,302**	**10,500**	**10,500**
Total Expenditures and Appropriations	**603,025**	**732,272**	**942,843**	**942,843**
Net Cost	**181,120**	**286,048**	**372,178**	**372,178**

Fund: 0001 GENERAL
Budget Unit: 20426 - BUILDING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	682,133	659,374	600,000	600,000
Total 41 - LICENSES & PERMITS	**682,133**	**659,374**	**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	112	90	100	100
44671 - STATE- VEH ABATE	0	0	0	0
44671P - ST- VEH ABATE PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**112**	**90**	**100**	**100**
45-CHARGES FOR SERVICES				
45123 - CO 10% BLG STNDRDS FEE	73	60	100	100
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**73**	**60**	**100**	**100**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	5,150	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**5,150**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,181	0	0	0
48005 - TRANSFER-IN5	0	34,630	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**4,181**	**34,630**	**0**	**0**
Total Revenue	**686,499**	**699,304**	**600,200**	**600,200**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	420,659	416,231	476,162	476,162
51020 - OTHER WAGES	18,424	4,463	29,549	29,549
51060 - OVERTIME PAY	2,799	4,007	0	0
51070 - UNEMPLOYMENT INSURANCE	422	380	385	385
51080 - RETIREMENT	116,484	107,203	113,558	113,558
51081 - OPEB LIABILITY	18,112	17,058	19,738	19,738
51090 - GROUP INSURANCE	64,028	100,577	114,844	114,844
51100 - FICA/MEDICARE OASDI	34,149	32,298	36,583	36,583
51110 - COMPENSATION INSURANCE	2,050	3,772	6,265	6,265
51120 - CELL PHONE ALLOW	2,350	2,485	1,560	1,560
51150 - LIFE INSURANCE	251	334	370	370
Total 51 - SALARIES & BENEFITS	**679,728**	**688,808**	**799,014**	**799,014**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	234	504	504
520201 - PHONE - LAND LINE (S)	152	151	160	160
520210 - POSTAGE/SHIP, MAIL COST	13	503	554	554

Fund: 0001 GENERAL
Budget Unit: 20426 - BUILDING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	1,509	1,292	2,000	2,000
520402 - CLEANING SUPPLIES	0	0	0	0
520410 - SOFTWARE LICENSE	0	0	12,894	12,894
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	4,819	3,317	8,000	8,000
521103 - BATTERIES	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,113	655	750	750
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,710	2,800	3,000	3,000
521801 - Office Water	0	0	400	400
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	0	9,405	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	424	4,591	3,300	3,300
524300 - SMALL TOOLS/INSTRUMENTS	183	482	800	800
524520 - PERMIT REFUNDS	5,961	6,155	7,000	7,000
524642 - CERTIFICATION/LICENSES	0	470	3,000	3,000
525000 - OVERHEAD	0	0	149,758	149,758
525119 - LIABILITY SELF-FUND INSURANCE	4,390	5,116	13,201	13,201
527400 - TRAVEL- IN COUNTY	8,761	6,894	10,000	10,000
527500 - TRAVEL- OUT OF COUNTY	2,183	2,525	5,000	5,000
527750 - IN CNTY HOSTING	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	1,282	4,500	4,500
Total 52 - SERVICES & SUPPLIES	**32,218**	**45,872**	**230,321**	**230,321**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541501 - VEHICLE 4X4	71,406	0	0	0
Total 54 - FIXED ASSETS	**71,406**	**0**	**0**	**0**
Total Expenditures and Appropriations	**783,352**	**734,680**	**1,029,335**	**1,029,335**
Net Cost	**96,853**	**35,376**	**429,135**	**429,135**

Fund: 0001 GENERAL
Budget Unit: 20428 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41000 - ANIMAL LICENSES	11,347	10,759	10,500	10,500
Total 41 - LICENSES & PERMITS	**11,347**	**10,759**	**10,500**	**10,500**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45012 - ANIMAL BOARD	3,473	4,301	3,200	3,200
45013 - ANIMAL REDEMPTIONS	1,424	1,900	2,000	2,000
45014 - ANIMAL ADOPTIONS	930	750	700	700
45015 - ANIMAL DISPOSAL	1,212	1,200	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
Total 45 - CHARGES FOR SERVICES	**7,039**	**8,151**	**6,900**	**6,900**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	36,000	36,000
46082 - SALE OF SURPLUS PROP	0	2,140	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
46259 - FORFEITED DEPOSIT	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**2,140**	**36,000**	**36,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	34,943	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**0**	**34,943**	**0**	**0**
Total Revenue	**18,386**	**55,993**	**53,400**	**53,400**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	133,285	164,576	189,924	189,924
51020 - OTHER WAGES	19,915	13,049	27,500	27,500
51060 - OVERTIME PAY	2,489	4,618	6,000	6,000
51070 - UNEMPLOYMENT INSURANCE	997	555	1,698	1,698
51080 - RETIREMENT	36,347	40,260	45,368	45,368
51081 - OPEB LIABILITY	4,830	6,963	8,057	8,057
51090 - GROUP INSURANCE	35,681	78,296	80,040	80,040
51100 - FICA/MEDICARE OASDI	11,361	12,950	16,519	16,519
51110 - COMPENSATION INSURANCE	482	1,041	1,547	1,547
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**245,387**	**322,308**	**376,653**	**376,653**

Fund: 0001 GENERAL
Budget Unit: 20428 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	200	200
520201 - PHONE - LAND LINE (S)	385	499	506	506
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	200	200	200
520220 - PAPER/PAPER SUPPLIES	190	250	250	250
520250 - COPY MACHINE LEASE	452	568	800	800
520402 - CLEANING SUPPLIES	465	1,216	1,400	1,400
520407 - REFUSE DISPOSAL	1,275	2,015	2,000	2,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	2,500	2,500
520902 - VEHICLE MAINTENANCE	2,570	3,069	4,000	4,000
521240 - TOOLS & EQUIPMENT	315	176	36,900	36,900
521300 - MAINT. BUILDINGS & GROUND	1,667	205	2,700	2,700
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	122	248	300	300
521900 - PROFESSIONAL SVC	0	0	1,500	1,500
521970 - VET SERVICE	9,903	7,036	7,500	7,500
524033 - ANIMAL FOOD/LITTER	2,452	1,071	2,800	2,800
524034 - ANIMAL EUTHANASIA	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	500	900	0	0
524405 - ANIMAL -SPECIAL DEPT EXP	2,695	1,183	3,000	13,000
525000 - OVERHEAD	0	0	147,183	147,183
525119 - LIABILITY SELF-FUND INSURANCE	1,084	1,322	1,457	1,457
527400 - TRAVEL- IN COUNTY	4,334	5,440	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	2,224	0	1,000	1,000
527802 - ELECTRIC CHARGES	40,683	39,365	40,000	40,000
527803 - PROPANE/OTHR HEATING FUEL	94	52	250	250
527807 - WATER/SEWER CHARGES	1,398	1,696	2,200	2,200
Total 52 - SERVICES & SUPPLIES	**72,808**	**66,511**	**265,646**	**275,646**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**318,195**	**388,819**	**642,299**	**652,299**
Net Cost	**299,809**	**332,826**	**588,899**	**598,899**

Fund: 0001 GENERAL
Budget Unit: 20430 - PUBLIC GUARDIAN
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45022 - REP PAYEE FEES	0	0	0	0
45370 - CONSERVATOR FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	78,229	97,983	116,831	116,831
51020 - OTHER WAGES	10,473	416	15,100	15,100
51060 - OVERTIME PAY	405	235	0	0
51070 - UNEMPLOYMENT INSURANCE	51	62	75	75
51080 - RETIREMENT	21,953	21,256	27,044	27,044
51081 - OPEB LIABILITY	3,622	3,481	4,028	4,028
51090 - GROUP INSURANCE	30,257	34,343	35,899	35,899
51100 - FICA/MEDICARE OASDI	6,483	7,215	8,714	8,714
51110 - COMPENSATION INSURANCE	337	698	989	989
51120 - CELL PHONE ALLOW	0	0	300	300
51128 - BILINGUAL ALLOWANCE	0	0	420	420
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**151,810**	**165,689**	**209,400**	**209,400**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	219	256	720	720
520209 - PHONE REPAIRS/INSTALL	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	250	250
520225 - PO BOX RENT/ANNUAL FEES	152	154	300	300
520230 - COPY CHARGES	0	0	0	0
520261 - PRE-PRINTED FORMS	351	0	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	2,050	4,032	4,000	4,000
521800 - OFFICE EXPENSE	464	160	500	500
521900 - PROFESSIONAL SVC	1,500	979	1,500	1,500
521986 - SECURITY	684	890	720	720
523710 - ANNUAL PUB/REF MANUALS	72	454	700	700
525000 - OVERHEAD	0	0	39,397	39,397
525119 - LIABILITY SELF-FUND INSURANCE	530	832	954	954

Fund: 0001 GENERAL
Budget Unit: 20430 - PUBLIC GUARDIAN
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527000 - TRAINING	455	455	2,000	2,000
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	208	2,571	4,000	4,000
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**6,685**	**10,783**	**55,541**	**55,541**
Total Expenditures and Appropriations	**158,495**	**176,472**	**264,941**	**264,941**
Net Cost	**158,495**	**176,472**	**264,941**	**264,941**

Fund: 0001 GENERAL
Budget Unit: 20432 - PUBLIC ADMINISTRATOR
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45110 - ESTATE FEES	0	10,197	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**10,197**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**10,197**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	14,826	14,971	13,468	13,468
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	32	29	27	27
51080 - RETIREMENT	3,607	3,739	3,743	3,743
51081 - OPEB LIABILITY	966	465	537	537
51090 - GROUP INSURANCE	840	0	2,526	2,526
51100 - FICA/MEDICARE OASDI	1,209	1,145	1,031	1,031
51110 - COMPENSATION INSURANCE	908	929	664	664
51120 - CELL PHONE ALLOW	0	0	120	120
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**22,388**	**21,278**	**22,116**	**22,116**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	4,437	4,791	5,000	5,000
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	1,135	1,135	1,500	1,500
521800 - OFFICE EXPENSE	0	0	200	200
521900 - PROFESSIONAL SVC	5,558	3,058	20,000	20,000
523670 - REF MANUAL/LAW,CODE BOOKS	95	0	150	150
525000 - OVERHEAD	0	0	3,211	3,211
525119 - LIABILITY SELF-FUND INSURANCE	337	397	341	341
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	3,302	3,370	7,500	7,500
Total 52 - SERVICES & SUPPLIES	**14,864**	**12,751**	**37,902**	**37,902**
Total Expenditures and Appropriations	**37,252**	**34,029**	**60,018**	**60,018**
Net Cost	**37,252**	**23,832**	**60,018**	**60,018**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	411	374	0	0
Total 43 - USE OF MONEY & PROPERTY	**411**	**374**	**0**	**0**
45-CHARGES FOR SERVICES				
45396 - DEVELOPMENT/IMPACT FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**411**	**374**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	(6)	(6)
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**(6)**	**(6)**
Total Expenditures and Appropriations	**0**	**0**	**(6)**	**(6)**
Net Cost	**(411)**	**(374)**	**(6)**	**(6)**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	284	600	0	0
Total 43 - USE OF MONEY & PROPERTY	**284**	**600**	**0**	**0**
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	26,842	34,011	26,400	26,400
Total 44 - STATE & FEDERAL AID	**26,842**	**34,011**	**26,400**	**26,400**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**27,126**	**34,611**	**26,400**	**26,400**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	66	291	500	500
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	257	503	500	500
521911 - VEH ABATE-PROF SVC	7,100	4,750	12,265	12,265
525000 - OVERHEAD	0	0	4,023	4,023
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**7,423**	**5,544**	**17,288**	**17,288**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	4,046	9,396	9,396
Total 53 - OTHER CHARGES	**0**	**4,046**	**9,396**	**9,396**
58-TRANSFERS				
58000 - TRANSFER-OUT	10,928	2,847	4,739	4,739
Total 58 - TRANSFERS	**10,928**	**2,847**	**4,739**	**4,739**
Total Expenditures and Appropriations	**18,351**	**12,437**	**31,423**	**31,423**
Net Cost	**(8,775)**	**(22,174)**	**5,023**	**5,023**

Fund: 0001 GENERAL
Budget Unit: 20450 - CODE COMPLIANCE/ABATE
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42010 - VEHICLE CODE FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44671 - STATE- VEH ABATE	0	0	0	0
44671P - ST- VEH ABATE PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46116 - ABATEMENT-NON VEH	4,790	7,155	0	0
Total 46 - OTHER REVENUE	**4,790**	**7,155**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	1,958	2,500	19,739	14,739
48005 - TRANSFER-IN5	0	8,310	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**1,958**	**10,810**	**19,739**	**14,739**
Total Revenue	**6,748**	**17,965**	**19,739**	**14,739**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	165,740	180,418	201,085	201,085
51060 - OVERTIME PAY	206	4,493	0	0
51070 - UNEMPLOYMENT INSURANCE	738	646	117	117
51080 - RETIREMENT	40,387	44,286	48,096	48,096
51081 - OPEB LIABILITY	4,830	4,873	5,640	5,640
51090 - GROUP INSURANCE	20,286	28,831	29,547	29,547
51100 - FICA/MEDICARE OASDI	13,257	14,334	15,436	15,436
51110 - COMPENSATION INSURANCE	2,195	2,476	2,295	2,295
51120 - CELL PHONE ALLOW	1,650	1,440	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**249,289**	**281,797**	**302,216**	**302,216**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	833	265	160	160
520200 - COMMUNICATIONS	0	531	1,000	1,000
520201 - PHONE - LAND LINE (S)	31	33	35	35
520210 - POSTAGE/SHIP, MAIL COST	1,651	1,954	2,500	2,500
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520250 - COPY MACHINE LEASE	613	516	1,000	1,000
520410 - SOFTWARE LICENSE	0	0	4,248	4,248
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	4,158	3,751	3,000	3,000
521230 - OFFICE FURNITURE/EQUIP	0	619	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	200	300	300	300

Fund: 0001 GENERAL
Budget Unit: 20450 - CODE COMPLIANCE/ABATE
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	451	131	1,264	1,264
521801 - Office Water	0	0	90	90
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	3,250	10,000	10,000
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	141	0	850	850
524303 - ABTE SM TOOLS/INSTRMNTS	540	0	15,000	15,000
524642 - CERTIFICATION/LICENSES	210	0	210	210
525000 - OVERHEAD	0	0	9,357	9,357
525119 - LIABILITY SELF-FUND INSURANCE	773	1,291	1,491	1,491
527400 - TRAVEL- IN COUNTY	4,298	3,312	6,000	6,000
527500 - TRAVEL- OUT OF COUNTY	3,449	5,657	6,033	6,033
529851 - COMPUTER HARDWARE/SUPPL	0	1,793	537	537
Total 52 - SERVICES & SUPPLIES	**17,348**	**23,403**	**63,175**	**63,175**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**266,637**	**305,200**	**365,391**	**365,391**
Net Cost	**259,889**	**287,235**	**345,652**	**350,652**

Fund: 0001 GENERAL
Budget Unit: 20455 - COORD COUNCIL
Function: 02 - PUBLIC PROTECTION
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521231 - COMPUTERS<1500.00	0	0	0	0
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0001 GENERAL
Budget Unit: 20460 - CO CLERK-RECORDER
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40100 - DOCUMENTARY STAMP TAX	292,330	307,112	250,000	250,000
Total 40 - TAX REVENUE	**292,330**	**307,112**	**250,000**	**250,000**
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	2,600	2,400	2,200	2,200
45100 - CRT FEES/CLERK/RECORDER	20,683	21,821	20,000	20,000
45112 - HOUSNG & JBSTAX GC27388.1	20,143	19,960	20,000	20,000
45118 - FEE- ADD'L PAGE GC27361	10	0	20,000	20,000
45130 - RECORDING FEES	129,621	131,682	110,000	110,000
Total 45 - CHARGES FOR SERVICES	**173,057**	**175,863**	**172,200**	**172,200**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	12,041	0	0
Total 48 - TRANSFER	**0**	**12,041**	**0**	**0**
Total Revenue	**465,387**	**495,016**	**422,200**	**422,200**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	175,988	212,508	243,603	243,603
51020 - OTHER WAGES	0	0	21,382	21,382
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	205	179	188	188
51080 - RETIREMENT	51,961	58,539	60,051	60,051
51081 - OPEB LIABILITY	7,501	7,209	8,341	8,341
51090 - GROUP INSURANCE	25,946	43,794	34,677	34,677
51100 - FICA/MEDICARE OASDI	13,453	16,024	18,658	18,658
51110 - COMPENSATION INSURANCE	7,580	7,828	5,403	5,403
51128 - BILINGUAL ALLOWANCE	0	262	1,395	1,395
51150 - LIFE INSURANCE	143	143	159	159
Total 51 - SALARIES & BENEFITS	**282,777**	**346,486**	**393,857**	**393,857**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	385	242	700	700
520210 - POSTAGE/SHIP, MAIL COST	832	1,010	3,000	3,000
520220 - PAPER/PAPER SUPPLIES	0	202	1,000	1,000
520221 - ENVELOPES	2,144	1,883	5,000	5,000
520230 - COPY CHARGES	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	360	0	1,000	1,000
520419 - COVID PPE & CLEANING COST	0	0	0	0

Fund: 0001 GENERAL
Budget Unit: 20460 - CO CLERK-RECORDER
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520907 - EQUIP. MAINT.CONTRACT	760	752	1,100	1,100
521600 - MEMBERSHIPS/ANNUAL DUES	475	499	850	850
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	3,098	4,030	5,000	5,000
523600 - DIGITIZATION	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	0	150	200	200
524207 - STORAGE SPACE RENT	462	432	1,200	1,200
525000 - OVERHEAD	0	0	152,292	152,292
525119 - LIABILITY SELF-FUND INSURANCE	2,130	2,417	2,409	2,409
527500 - TRAVEL- OUT OF COUNTY	3,022	35	4,000	4,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**13,668**	**11,652**	**177,751**	**177,751**
Total Expenditures and Appropriations	**296,445**	**358,138**	**571,608**	**571,608**
Net Cost	**(168,942)**	**(136,878)**	**149,408**	**149,408**

Fund: 0001 GENERAL
Budget Unit: 20469 - RECORDS MANAGEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	35,949	39,537	35,000	35,000
Total 45 - CHARGES FOR SERVICES	**35,949**	**39,537**	**35,000**	**35,000**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**35,949**	**39,537**	**35,000**	**35,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	21,835	22,726	23,610	23,610
51060 - OVERTIME PAY	0	4	0	0
51070 - UNEMPLOYMENT INSURANCE	26	20	22	22
51080 - RETIREMENT	5,967	6,074	6,039	6,039
51081 - OPEB LIABILITY	503	483	559	559
51090 - GROUP INSURANCE	3,711	3,184	3,294	3,294
51100 - FICA/MEDICARE OASDI	1,726	1,730	1,812	1,812
51110 - COMPENSATION INSURANCE	109	214	284	284
51150 - LIFE INSURANCE	35	35	39	39
Total 51 - SALARIES & BENEFITS	**33,912**	**34,470**	**35,659**	**35,659**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	16,878	34,040	35,000	35,000
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	2,497	1,742	3,000	3,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520907 - EQUIP. MAINT.CONTRACT	1,622	1,699	2,500	2,500
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	442	533	500	500
521847 - BACK UP MEDIA/COMP	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	269	274	271	271
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**21,708**	**38,288**	**41,271**	**41,271**
Total Expenditures and Appropriations	**55,620**	**72,758**	**76,930**	**76,930**
Net Cost	**19,671**	**33,221**	**41,930**	**41,930**

Fund: 0001 GENERAL
Budget Unit: 20470 - OFF- EMERGENCY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44375 - STATE-CALOES HAZ MIT	0	65,913	0	0
44380 - STATE- EMPG/OES	0	0	128,000	128,000
44380P - STATE EMPG/OES	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**65,913**	**128,000**	**128,000**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	13,050	0	0
Total 48 - TRANSFER	**0**	**13,050**	**0**	**0**
Total Revenue	**0**	**78,963**	**128,000**	**128,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	59,346	67,108	79,517	79,517
51020 - OTHER WAGES	0	0	(40,000)	(40,000)
51060 - OVERTIME PAY	20,473	25,073	40,000	40,000
51070 - UNEMPLOYMENT INSURANCE	0	1	14	14
51080 - RETIREMENT	21,364	19,413	18,054	18,054
51081 - OPEB LIABILITY	0	2,321	2,686	2,686
51090 - GROUP INSURANCE	15,413	29,693	31,025	31,025
51100 - FICA/MEDICARE OASDI	6,167	7,086	6,084	6,084
51110 - COMPENSATION INSURANCE	0	12	219	219
51120 - CELL PHONE ALLOW	760	480	0	0
51150 - LIFE INSURANCE	128	134	169	169
Total 51 - SALARIES & BENEFITS	**123,651**	**151,321**	**137,768**	**137,768**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	200	200	200
520200 - COMMUNICATIONS	0	0	2,600	2,600
520201 - PHONE - LAND LINE (S)	1,854	1,988	2,700	2,700
520202 - CELL PHONE SERVICE	0	347	800	800
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	(1)	(1)
520411 - ANN SOFTWARE FEE/MAINT	4,500	0	25,000	25,000
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	125,000	125,000
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	5,000	5,000
521102 - FUEL - VEHICLE	0	123	1,000	1,000
521800 - OFFICE EXPENSE	0	203	1,000	1,000
521900 - PROFESSIONAL SVC	0	0	100,000	100,000

Fund: 0001 GENERAL
Budget Unit: 20470 - OFF- EMERGENCY SERVICES
Function: 01 - GENERAL GOVERNMENT
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
523804 - RADIO EQUIP RENT/LEASE	5,157	12,409	16,500	16,500
524400 - SPECIAL DEPARTMENT EXPENSE	0	116,846	0	0
525000 - OVERHEAD	0	0	11,235	11,235
525119 - LIABILITY SELF-FUND INSURANCE	0	10	174	174
527400 - TRAVEL- IN COUNTY	0	86	1,500	1,500
527500 - TRAVEL- OUT OF COUNTY	0	2,058	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**11,511**	**134,270**	**297,708**	**297,708**
54-FIXED ASSETS				
54000 - FIXED ASSET ACQUISITION	0	0	0	0
540001 - BOOM VANE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	6,240	0	0
Total 58 - TRANSFERS	**0**	**6,240**	**0**	**0**
Total Expenditures and Appropriations	**135,162**	**291,831**	**435,476**	**435,476**
Net Cost	**135,162**	**212,868**	**307,476**	**307,476**

Fund: 0001 GENERAL
Budget Unit: 20490 - PLANNING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	14,101	13,157	12,000	12,000
41030 - ZONING PERMITS	38,333	35,498	30,000	30,000
Total 41 - LICENSES & PERMITS	**52,434**	**48,655**	**42,000**	**42,000**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	75,000
44361 - STATE- SIERRA NV CONSRV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**75,000**
45-CHARGES FOR SERVICES				
45220 - PLANNING EIR REPORTS	5,492	0	0	0
45308 - OUTSIDE SERVICE REIM.	879	850	1,000	1,000
45422 - PLANNING COPIES	76	4	100	100
Total 45 - CHARGES FOR SERVICES	**6,447**	**854**	**1,100**	**1,100**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	10,480	13,990	13,350	13,350
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**10,480**	**13,990**	**13,350**	**13,350**
48-TRANSFER				
48000 - TRANSFER-IN	25,349	19,055	27,906	117,049
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	14,967	9,456	0	0
48004 - TRANSFER-IN4	10,350	0	71,075	71,075
48005 - TRANSFER-IN5	0	15,488	0	0
48006 - TRANSFER-IN6	0	5,114	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48089 - TSFR SB89 COVID19	0	0	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**50,666**	**49,113**	**98,981**	**188,124**
Total Revenue	**120,027**	**112,612**	**155,431**	**319,574**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	205,764	252,404	449,210	503,990
51020 - OTHER WAGES	17,985	31,220	60,590	60,590
51060 - OVERTIME PAY	0	61	0	0
51070 - UNEMPLOYMENT INSURANCE	355	304	280	280
51080 - RETIREMENT	74,060	88,240	99,737	104,286
51081 - OPEB LIABILITY	10,626	12,765	14,770	14,770
51090 - GROUP INSURANCE	20,836	39,507	115,380	149,479
51100 - FICA/MEDICARE OASDI	16,958	21,361	34,365	38,556
51110 - COMPENSATION INSURANCE	1,998	3,012	3,518	3,518
51120 - CELL PHONE ALLOW	960	960	960	960
51150 - LIFE INSURANCE	334	334	367	367
51200 - PER DIEM	0	0	0	0

Fund: 0001 GENERAL
Budget Unit: 20490 - PLANNING
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
Total 51 - SALARIES & BENEFITS	**349,876**	**450,168**	**779,177**	**876,796**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	82	98	100	100
520210 - POSTAGE/SHIP, MAIL COST	17	604	600	600
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	3,833	4,007	4,000	4,000
520402 - CLEANING SUPPLIES	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	8,777	8,777
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	77	141	500	500
521103 - BATTERIES	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	193	372	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	1,019	1,014	1,500	1,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,718	3,109	3,500	3,500
521801 - Office Water	0	0	100	100
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
521900 - PROFESSIONAL SVC	46,430	106,718	229,000	229,000
521919 - PROF SVCS - SB89 COVID	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	1,500	1,500
523710 - ANNUAL PUB/REF MANUALS	0	212	300	300
524520 - PERMIT REFUNDS	258	0	500	500
525000 - OVERHEAD	0	0	113,526	113,526
525119 - LIABILITY SELF-FUND INSURANCE	3,689	4,097	3,591	3,591
527380 - NON EMPLOYEE TRAVEL	261	671	1,520	1,520
527400 - TRAVEL- IN COUNTY	336	365	400	400
527500 - TRAVEL- OUT OF COUNTY	3,195	2,024	4,500	4,500
529851 - COMPUTER HARDWARE/SUPPL	0	1,094	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**62,108**	**124,526**	**375,414**	**375,414**
Total Expenditures and Appropriations	**411,984**	**574,694**	**1,154,591**	**1,252,210**
Net Cost	**291,957**	**462,082**	**999,160**	**932,636**

Fund: 0001 GENERAL
Budget Unit: 20510 - GIS
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41020 - CONSTRUCTION PERMITS	10,934	9,567	10,000	10,000
Total 41 - LICENSES & PERMITS	**10,934**	**9,567**	**10,000**	**10,000**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	169	269	250	250
45720 - RECORDER MAP FEE	0	0	200	200
Total 45 - CHARGES FOR SERVICES	**169**	**269**	**450**	**450**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	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
48002 - TRANSFER-IN2	0	0	0	0
48005 - TRANSFER-IN5	0	8,851	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**0**	**8,851**	**0**	**0**
Total Revenue	**11,103**	**18,687**	**10,450**	**10,450**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	102,835	102,774	109,500	109,500
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	108	99	102	102
51080 - RETIREMENT	25,059	24,984	26,087	26,087
51081 - OPEB LIABILITY	2,657	2,437	2,820	2,820
51090 - GROUP INSURANCE	17,863	25,396	25,887	25,887
51100 - FICA/MEDICARE OASDI	7,627	7,517	8,377	8,377
51110 - COMPENSATION INSURANCE	13,691	12,142	6,655	6,655
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**169,840**	**175,349**	**179,428**	**179,428**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	17	16	20	20
520210 - POSTAGE/SHIP, MAIL COST	5	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	10	10	30	30
520411 - ANN SOFTWARE FEE/MAINT	0	4,183	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	1,020	2,632	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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521804 - DVD'S/DISKETTES	0	0	0	0
521846 - LABELS	0	0	0	0
525000 - OVERHEAD	0	0	24,270	24,270
525119 - LIABILITY SELF-FUND INSURANCE	1,119	1,338	1,299	1,299
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**2,171**	**8,184**	**28,629**	**28,629**
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**172,011**	**183,533**	**208,057**	**208,057**
Net Cost	**160,908**	**164,846**	**197,607**	**197,607**

Fund: 0001 GENERAL
Budget Unit: 20550 - ENVIRONMENTAL HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	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	15,479	17,199	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
Total 44 - STATE & FEDERAL AID	**75,479**	**77,199**	**77,199**	**77,199**
45-CHARGES FOR SERVICES				
45160 - SANITATION SERVICES	251,794	285,150	240,000	240,000
Total 45 - CHARGES FOR SERVICES	**251,794**	**285,150**	**240,000**	**240,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	200,000	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	36,467	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**215,306**	**251,773**	**215,306**	**215,306**
Total Revenue	**542,579**	**614,122**	**532,505**	**532,505**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	455,820	479,457	563,569	563,569
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	1,179	2,500	2,500
51070 - UNEMPLOYMENT INSURANCE	517	460	454	454
51080 - RETIREMENT	128,223	143,332	141,332	141,332
51081 - OPEB LIABILITY	16,904	16,246	18,798	18,798
51090 - GROUP INSURANCE	69,569	104,417	170,269	170,269

Fund: 0001 GENERAL
Budget Unit: 20550 - ENVIRONMENTAL HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51100 - FICA/MEDICARE OASDI	35,132	36,452	43,166	43,166
51110 - COMPENSATION INSURANCE	2,761	4,897	6,069	6,069
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	279	370	370
Total 51 - SALARIES & BENEFITS	**708,926**	**786,719**	**946,527**	**946,527**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	313	309	600	600
520202 - CELL PHONE SERVICE	0	1,846	3,600	3,600
520210 - POSTAGE/SHIP, MAIL COST	705	1,752	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	1,980	1,956	3,300	3,300
520419 - COVID PPE & CLEANING COST	0	0	0	0
520850 - LAB/MED/FIELD EQUIP	1,121	772	1,000	1,000
520902 - VEHICLE MAINTENANCE	1,036	1,592	3,500	3,500
521600 - MEMBERSHIPS/ANNUAL DUES	933	1,142	1,600	1,600
521800 - OFFICE EXPENSE	897	3,370	4,000	4,000
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	12,181	4,160	11,800	11,800
521986 - SECURITY	5,922	7,698	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	(243)	2,032	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	195,907	195,907
525119 - LIABILITY SELF-FUND INSURANCE	5,374	6,199	5,820	5,820
527400 - TRAVEL- IN COUNTY	4,184	3,944	7,000	7,000
527500 - TRAVEL- OUT OF COUNTY	6,160	1,168	7,500	7,500
529851 - COMPUTER HARDWARE/SUPPL	0	2,394	4,800	4,800
Total 52 - SERVICES & SUPPLIES	**40,563**	**40,334**	**266,455**	**266,455**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**749,489**	**827,053**	**1,212,982**	**1,212,982**
Net Cost	**206,910**	**212,931**	**680,477**	**680,477**

Fund: 0001 GENERAL
Budget Unit: 20560 - HEALTH DEPT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45131 - HLTH. B & D BASE	11,824	12,695	0	0
45133 - HLTH. H&S 10610 REGULAR	460	518	0	0
45134 - HLTH. CROSS FILING	0	0	0	0
45135 - HLTH. CROSS FILING COD	0	0	0	0
45136 - HLTH. CHILDRENS TR FUND	3	3	0	0
45338 - SB1818 DNA DATABASE	86	93	0	0
45340 - INDIGENT BURIAL	368	392	0	0
Total 45 - CHARGES FOR SERVICES	**12,741**	**13,701**	**0**	**0**
Total Revenue	**12,741**	**13,701**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(12,741)**	**(13,701)**	**0**	**0**

Fund: 0001 GENERAL
Budget Unit: 20640 - VETERANS SERVICES
Function: 05 - PUBLIC ASSISTANCE
Activity: 31 - VETERANS SERVICE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44220 - STATE-AID VETERANS AFFAIR	2,929	24,811	57,444	57,444
44220P - STATE-AID VETERANS AFFAIR	46,648	25,418	0	0
44275 - STATE REIMBURSEMENT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**49,577**	**50,229**	**57,444**	**57,444**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	50,000	95,000	85,000	85,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**50,000**	**95,000**	**85,000**	**85,000**
Total Revenue	**99,577**	**145,229**	**142,444**	**142,444**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	99,632	103,364	109,499	109,499
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	4,046	7,699	0	0
51070 - UNEMPLOYMENT INSURANCE	853	823	256	256
51080 - RETIREMENT	23,943	29,156	26,103	26,103
51081 - OPEB LIABILITY	6,038	5,802	6,714	6,714
51090 - GROUP INSURANCE	7,200	6,600	37,699	37,699
51100 - FICA/MEDICARE OASDI	8,719	9,073	8,429	8,429
51110 - COMPENSATION INSURANCE	545	1,054	1,372	1,372
51120 - CELL PHONE ALLOW	1,050	1,100	600	600
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**152,026**	**164,671**	**190,672**	**190,672**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	400	400
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	250	0	500	500
520410 - SOFTWARE LICENSE	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0

Fund: 0001 GENERAL
Budget Unit: 20640 - VETERANS SERVICES
Function: 05 - PUBLIC ASSISTANCE
Activity: 31 - VETERANS SERVICE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	793	116	1,200	1,200
521600 - MEMBERSHIPS/ANNUAL DUES	3,000	3,000	3,000	3,000
521700 - MISC EXPENSES	0	265	0	0
521800 - OFFICE EXPENSE	419	0	200	200
521900 - PROFESSIONAL SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523710 - ANNUAL PUB/REF MANUALS	213	0	500	500
525000 - OVERHEAD	0	0	16,190	16,190
525119 - LIABILITY SELF-FUND INSURANCE	1,205	1,396	1,318	1,318
525250 - OUTREACH & OTHER PROG EXP	1,615	823	13,200	13,200
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	1,420	1,375	2,000	2,000
527500 - TRAVEL- OUT OF COUNTY	4,905	2,830	3,000	3,000
529500 - COMPUTER	1,449	0	1,526	1,526
Total 52 - SERVICES & SUPPLIES	**15,269**	**9,805**	**43,034**	**43,034**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	255	0	0
Total 57 - TRANSFER OUT	**0**	**255**	**0**	**0**
Total Expenditures and Appropriations	**167,295**	**174,731**	**233,706**	**233,706**
Net Cost	**67,718**	**29,502**	**91,262**	**91,262**

Fund: 0001 GENERAL
Budget Unit: 20670 - COUNTY LIBRARY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	34,000	34,000
44301 - STATE PUBLIC LIBRARY FUND	0	0	0	0
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**34,000**	**34,000**
45-CHARGES FOR SERVICES				
45190 - LIBRARY SERVICES	6,891	7,914	7,500	7,500
46231 - LOST BOOKS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**6,891**	**7,914**	**7,500**	**7,500**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	65,911	25,424	54,210	54,210
46230 - LIBRARY DONATIONS	2,981	2,699	3,000	3,000
46231 - LOST BOOKS	(7)	348	350	350
46251 - REIMBURSEMENTS/REFUNDS	625	0	0	0
Total 46 - OTHER REVENUE	**69,510**	**28,471**	**57,560**	**57,560**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	32,404	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
Total 48 - TRANSFER	**0**	**32,404**	**0**	**0**
Total Revenue	**76,401**	**68,789**	**99,060**	**99,060**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	280,666	316,650	370,104	370,104
51020 - OTHER WAGES	95,448	65,018	95,000	95,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	2,013	648	402	402
51080 - RETIREMENT	70,839	82,366	89,829	89,829
51081 - OPEB LIABILITY	11,413	13,289	16,720	16,720
51090 - GROUP INSURANCE	56,001	91,566	90,895	90,895
51100 - FICA/MEDICARE OASDI	28,338	28,502	28,151	28,151
51110 - COMPENSATION INSURANCE	18,581	3,638	49,345	49,345
51150 - LIFE INSURANCE	111	223	168	168
Total 51 - SALARIES & BENEFITS	**563,410**	**601,900**	**740,614**	**740,614**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	2,173	2,497	2,500	2,500
520202 - CELL PHONE SERVICE	30	120	300	300
520203 - INTERNET SERVICE	2,146	2,388	2,492	2,492
520210 - POSTAGE/SHIP, MAIL COST	779	912	1,370	1,370
520220 - PAPER/PAPER SUPPLIES	505	426	1,800	1,800
520225 - PO BOX RENT/ANNUAL FEES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520230 - COPY CHARGES	591	835	750	750

Fund: 0001 GENERAL
Budget Unit: 20670 - COUNTY LIBRARY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520404 - CUSTODIAL SERVICE	0	0	0	0
520407 - REFUSE DISPOSAL	1,365	1,436	2,682	2,682
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	559	0	0	0
521230 - OFFICE FURNITURE/EQUIP	1,928	2,991	7,385	7,385
521600 - MEMBERSHIPS/ANNUAL DUES	1,594	1,290	1,594	1,594
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	5,410	6,400	6,000	6,000
521801 - Office Water	90	0	0	0
521870 - LIBRARY PROCESSING MATRL	4,764	3,846	4,870	4,870
521900 - PROFESSIONAL SVC	5,953	798	1,603	1,603
523600 - DIGITIZATION	0	27	500	500
523711 - SUBSCRIPTIONS	0	0	0	0
523712 - PROGRAM SUBSCRIPTIONS	14,305	33,606	29,996	29,996
524000 - RENT - OFFICE/SPACE	3,400	460	0	0
524440 - AWARDS	2,426	1,692	400	400
524510 - BOOK(S) - SP DEPT EXP	27,482	34,483	20,272	20,272
524515 - BOOKS ZIP	19,818	17,588	15,200	15,200
524870 - TEST -EMPLEE MED/IMMUN	40	0	200	200
525000 - OVERHEAD	0	0	240,148	240,148
525119 - LIABILITY SELF-FUND INSURANCE	253,689	275,779	239,076	239,076
527400 - TRAVEL- IN COUNTY	1,693	1,644	2,100	2,100
527500 - TRAVEL- OUT OF COUNTY	104	0	2,100	2,100
527802 - ELECTRIC CHARGES	16,623	19,573	19,300	19,300
527803 - PROPANE/OTHR HEATING FUEL	11,033	11,811	15,000	15,000
527807 - WATER/SEWER CHARGES	3,653	3,833	5,100	5,100
529500 - COMPUTER	6,086	37,428	4,050	4,050
Total 52 - SERVICES & SUPPLIES	**388,239**	**461,863**	**626,788**	**626,788**
54-FIXED ASSETS				
541231 - CARPET-UPGRADE	0	0	0	0
541500 - VEHICLE	0	146,492	0	0
Total 54 - FIXED ASSETS	**0**	**146,492**	**0**	**0**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**951,649**	**1,210,255**	**1,367,402**	**1,367,402**
Net Cost	**875,248**	**1,141,466**	**1,268,342**	**1,268,342**

Fund: 0001 GENERAL
Budget Unit: 20675 - COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	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	28,500	25,000	35,000	35,000
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**28,500**	**25,000**	**35,000**	**35,000**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	20,000
46239 - DONATIONS	29	120	50	50
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**29**	**120**	**50**	**20,050**
48-TRANSFER				
48000 - TRANSFER-IN	81	1,253	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48079 - TRN-CCPIF AB109	0	0	0	0
Total 48 - TRANSFER	**81**	**1,253**	**0**	**0**
Total Revenue	**28,610**	**26,373**	**35,050**	**55,050**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	82,168	100,304	126,685	134,829
51020 - OTHER WAGES	17,674	24,475	49,000	57,436
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	376	240	121	121
51080 - RETIREMENT	20,255	24,086	27,361	28,162
51081 - OPEB LIABILITY	4,709	4,525	5,237	5,237
51090 - GROUP INSURANCE	6,125	7,474	7,514	7,514
51100 - FICA/MEDICARE OASDI	7,713	9,524	9,472	10,740
51110 - COMPENSATION INSURANCE	7,512	7,111	4,468	4,468
51150 - LIFE INSURANCE	56	111	168	168
Total 51 - SALARIES & BENEFITS	**146,588**	**177,850**	**230,026**	**248,675**
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	50	152	630	630
520300 - FOOD	0	187	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	716	3,285	1,150	1,150
521900 - PROFESSIONAL SVC	42	176	500	500
523712 - PROGRAM SUBSCRIPTIONS	250	100	100	100

Fund: 0001 GENERAL
Budget Unit: 20675 - COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524510 - BOOK(S) - SP DEPT EXP	10,023	8,848	10,500	10,500
525000 - OVERHEAD	0	0	14,874	14,874
525119 - LIABILITY SELF-FUND INSURANCE	1,048	1,240	1,259	1,259
527400 - TRAVEL- IN COUNTY	0	155	500	500
527500 - TRAVEL- OUT OF COUNTY	0	0	500	500
52775 - IN-COUNTY HOSTING EVENTS	0	0	0	0
529500 - COMPUTER	0	1,542	2,500	3,851
529551 - GREENHOUSE PROJECT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**12,154**	**15,710**	**32,538**	**33,889**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**158,742**	**193,560**	**262,564**	**282,564**
Net Cost	**130,132**	**167,187**	**227,514**	**227,514**

Fund: 0001 GENERAL
Budget Unit: 20678 - SIERRA COUNTY LITERACY
Function: 06 - EDUCATION
Activity: 32 - LIBRARY SERVICES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44292 - STATE - LITERACY GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	15	888	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**15**	**888**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520300 - FOOD	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
524510 - BOOK(S) - SP DEPT EXP	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**15**	**888**	**0**	**0**
Net Cost	**15**	**888**	**0**	**0**

Fund: 0001 GENERAL
Budget Unit: 20680 - FARM ADVISOR
Function: 06 - EDUCATION
Activity: 33 - AGRICULTURAL EDUCATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45070 - AGRICULTURAL SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	19,036	0	21,820	21,820
46251 - REIMBURSEMENTS/REFUNDS	0	3,513	0	0
Total 46 - OTHER REVENUE	**19,036**	**3,513**	**21,820**	**21,820**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**19,036**	**3,513**	**21,820**	**21,820**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	45,822	45,822	52,599	52,599
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	53	0	0
51070 - UNEMPLOYMENT INSURANCE	40	38	40	40
51080 - RETIREMENT	11,167	11,524	12,565	12,565
51081 - OPEB LIABILITY	2,415	2,321	2,686	2,686
51090 - GROUP INSURANCE	3,600	3,600	3,600	3,600
51100 - FICA/MEDICARE OASDI	3,857	3,785	4,076	4,076
51110 - COMPENSATION INSURANCE	200	408	557	557
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**67,101**	**67,551**	**76,123**	**76,123**
52-SERVICES SUPPLIES				
520000 - AGRICULTURE	0	0	0	0
520200 - COMMUNICATIONS	733	764	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	206	1,000	1,000
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520227 - FOLDERS/FILES/BINDERS	0	0	0	0
520230 - COPY CHARGES	561	557	0	0
520250 - COPY MACHINE LEASE	0	150	4,000	4,000
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	2,810	0	1,500	1,500
521600 - MEMBERSHIPS/ANNUAL DUES	150	155	500	500
521800 - OFFICE EXPENSE	2,752	2,610	3,000	3,000

Fund: 0001 GENERAL
Budget Unit: 20680 - FARM ADVISOR
Function: 06 - EDUCATION
Activity: 33 - AGRICULTURAL EDUCATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521801 - Office Water	0	342	420	420
521900 - PROFESSIONAL SVC	19,585	20,545	18,864	18,864
524000 - RENT - OFFICE/SPACE	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	413	232	300	300
524870 - TEST -EMPLEE MED/IMMUN	0	0	0	0
525000 - OVERHEAD	0	0	26,500	26,500
525119 - LIABILITY SELF-FUND INSURANCE	416	515	509	509
527400 - TRAVEL- IN COUNTY	1,921	1,270	2,500	2,500
527500 - TRAVEL- OUT OF COUNTY	14	0	1,000	1,000
527750 - IN CNTY HOSTING	616	690	700	700
527802 - ELECTRIC CHARGES	2,200	2,400	7,200	7,200
527803 - PROPANE/OTHR HEATING FUEL	1,690	1,689	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**33,861**	**32,125**	**71,993**	**71,993**
54-FIXED ASSETS				
541500 - VEHICLE	0	44,125	0	0
Total 54 - FIXED ASSETS	**0**	**44,125**	**0**	**0**
Total Expenditures and Appropriations	**100,962**	**143,801**	**148,116**	**148,116**
Net Cost	**81,926**	**140,288**	**126,296**	**126,296**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	56	2	0	0
Total 43 - USE OF MONEY & PROPERTY	**56**	**2**	**0**	**0**
Total Revenue	**56**	**2**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(56)**	**(2)**	**0**	**0**

Fund: 0001 0001R SUPERVISOR COMM.SVC.FUND
Budget Unit: 20720 - SUPERVISOR DISTRICT 2
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	10	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**10**	**0**	**0**	**0**
Total Revenue	**10**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(10)**	**0**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	99	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**99**	**0**	**0**
Total Revenue	**0**	**99**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**(99)**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	25	1	0	0
Total 43 - USE OF MONEY & PROPERTY	**25**	**1**	**0**	**0**
Total Revenue	**25**	**1**	**0**	**0**
52-SERVICES SUPPLIES				
527200 - SUPERVISORS REC FUNDS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585573 - CONTRIB PROP 40 PROJ	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(25)**	**(1)**	**0**	**0**

Fund: 0001 GENERAL
Budget Unit: 20756 - COUNTY PARKS
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45078 - CAMPING FEES	13,325	13,125	16,350	16,350
45138 - RESTITUTION	0	0	200	200
45230 - PARK & RECREATION FEES	3,769	2,814	3,500	3,500
Total 45 - CHARGES FOR SERVICES	**17,094**	**15,939**	**20,050**	**20,050**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	50,000	50,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46607 - OTHER MISCELLANEOUS	54,886	17,424	187,543	187,543
Total 46 - OTHER REVENUE	**54,886**	**17,424**	**237,543**	**237,543**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**71,980**	**33,363**	**257,593**	**257,593**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	37,555	40,615	49,361	49,361
51020 - OTHER WAGES	11,774	12,240	12,400	12,400
51060 - OVERTIME PAY	0	896	5,000	5,000
51070 - UNEMPLOYMENT INSURANCE	1,304	990	801	801
51080 - RETIREMENT	8,821	10,146	11,750	11,750
51081 - OPEB LIABILITY	2,415	2,321	2,686	2,686
51090 - GROUP INSURANCE	0	2,400	3,600	3,600
51100 - FICA/MEDICARE OASDI	3,942	4,421	3,829	3,829
51110 - COMPENSATION INSURANCE	1,197	603	620	620
51120 - CELL PHONE ALLOW	904	912	925	925
51121 - BOOT ALLOWANCE	300	300	300	300
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**68,212**	**75,844**	**91,272**	**91,272**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	6,615	6,855	7,020	7,020
520407 - REFUSE DISPOSAL	5,433	5,977	6,850	6,850
521300 - MAINT. BUILDINGS & GROUND	5,819	6,689	7,500	7,500
521900 - PROFESSIONAL SVC	2,007	1,896	2,600	2,600
521902 - PROFESSIONAL SVC - GRANT	72,802	63,069	26,846	26,846
524200 - RENTS/LEASES STRUCTURES	16,800	16,800	16,800	16,800
524307 - YARD/LAWN EQUIP MAINT	300	0	300	300
525000 - OVERHEAD	0	0	150,114	150,114
525119 - LIABILITY SELF-FUND INSURANCE	561	630	612	612
527400 - TRAVEL- IN COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	15,138	11,893	16,000	16,000
527804 - HEATING FUEL/OIL	432	234	500	500
527807 - WATER/SEWER CHARGES	8,460	9,983	11,000	11,000
Total 52 - SERVICES & SUPPLIES	**134,367**	**124,026**	**246,142**	**246,142**

Fund: 0001 GENERAL
Budget Unit: 20756 - COUNTY PARKS
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	50,000	50,000
Total 54 - FIXED ASSETS	**0**	**0**	**50,000**	**50,000**
Total Expenditures and Appropriations	**202,579**	**199,870**	**387,414**	**387,414**
Net Cost	**130,599**	**166,507**	**129,821**	**129,821**

Fund: 0001 GENERAL
Budget Unit: 20780 - MUSEUM
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 34 - CULTURAL SERVICES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45310 - MUSEUM FEE OR SERVICES	5,870	5,955	5,500	5,500
45423 - MUSEUM COPIES	870	920	700	700
Total 45 - CHARGES FOR SERVICES	**6,740**	**6,875**	**6,200**	**6,200**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	8,797	0	0
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
Total 48 - TRANSFER	**0**	**8,797**	**0**	**0**
Total Revenue	**6,740**	**15,672**	**6,200**	**6,200**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	71,327	116,312	118,753	118,753
51020 - OTHER WAGES	13,563	13,635	25,000	25,000
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	360	327	338	338
51080 - RETIREMENT	24,787	30,311	31,170	31,170
51081 - OPEB LIABILITY	2,415	4,642	5,371	5,371
51090 - GROUP INSURANCE	19,889	34,880	34,220	34,220
51100 - FICA/MEDICARE OASDI	6,205	9,511	9,085	9,085
51110 - COMPENSATION INSURANCE	2,457	1,831	1,618	1,618
51150 - LIFE INSURANCE	334	334	370	370
Total 51 - SALARIES & BENEFITS	**141,337**	**211,783**	**225,925**	**225,925**
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	200	200
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	0	0
520902 - VEHICLE MAINTENANCE	0	0	350	350
520940 - SAFETY EQUIPMENT/EXPENSES	113	48	100	100
521107 - PRE-EMPLOYMENT COSTS	118	69	150	150
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	400	247	500	500
521801 - Office Water	0	0	0	0
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0

Fund: 0001 GENERAL
Budget Unit: 20780 - MUSEUM
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 34 - CULTURAL SERVICES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521903 - SECURITY SYSTEM SVC	1,368	1,368	1,400	1,400
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	231	189	250	250
525000 - OVERHEAD	0	0	53,277	53,277
525119 - LIABILITY SELF-FUND INSURANCE	1,049	1,153	1,098	1,098
526370 - MUSEUM DISPLAY SUPPLIES	532	28	1,000	1,000
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	1,530	500	500
527802 - ELECTRIC CHARGES	4,667	5,141	6,800	6,800
527803 - PROPANE/OTHR HEATING FUEL	3,025	3,368	5,400	5,400
527807 - WATER/SEWER CHARGES	1,398	1,636	1,850	1,850
Total 52 - SERVICES & SUPPLIES	**14,209**	**16,085**	**74,575**	**74,575**
53-OTHER CHARGES				
533161 - ECON DEV & TOURISM	200	382	6,500	6,500
Total 53 - OTHER CHARGES	**200**	**382**	**6,500**	**6,500**
Total Expenditures and Appropriations	**155,746**	**228,250**	**307,000**	**307,000**
Net Cost	**149,006**	**212,578**	**300,800**	**300,800**

Fund: 0001 GENERAL
Budget Unit: 20790 - CHESTER MEMORIAL HALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43021 - RENTS & CONC.-CHESTER	4,679	3,825	4,000	4,000
Total 43 - USE OF MONEY & PROPERTY	**4,679**	**3,825**	**4,000**	**4,000**
Total Revenue	**4,679**	**3,825**	**4,000**	**4,000**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,260	4,635	4,740	4,740
520407 - REFUSE DISPOSAL	2,535	2,679	2,850	2,850
521300 - MAINT. BUILDINGS & GROUND	5,720	4,833	5,000	5,000
521302 - FIRE EXTINGUISHER SVC	208	211	500	500
525000 - OVERHEAD	0	0	40,251	40,251
527802 - ELECTRIC CHARGES	5,639	6,274	7,500	7,500
527803 - PROPANE/OTHR HEATING FUEL	7,033	7,942	10,000	10,000
527807 - WATER/SEWER CHARGES	1,186	1,266	1,365	1,365
Total 52 - SERVICES & SUPPLIES	**26,581**	**27,840**	**72,206**	**72,206**
Total Expenditures and Appropriations	**26,581**	**27,840**	**72,206**	**72,206**
Net Cost	**21,902**	**24,015**	**68,206**	**68,206**

Fund: 0001 GENERAL
Budget Unit: 20800 - GREENVILLE TOWNHALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43022 - RENTS & CONC.-GREENVILLE	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	34	110	114	114
51080 - RETIREMENT	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	11	14	14	14
Total 51 - SALARIES & BENEFITS	**45**	**124**	**128**	**128**
52-SERVICES SUPPLIES				
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	(384)	(384)
525119 - LIABILITY SELF-FUND INSURANCE	33	30	20	20
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	2,221	2,423	2,423	2,423
Total 52 - SERVICES & SUPPLIES	**2,254**	**2,453**	**2,059**	**2,059**
Total Expenditures and Appropriations	**2,299**	**2,577**	**2,187**	**2,187**
Net Cost	**2,299**	**2,577**	**2,187**	**2,187**

Fund: 0001 GENERAL
Budget Unit: 20810 - PORTOLA MEMORIAL HALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43023 - RENTS & CONC.-PORTOLA	2,455	2,560	2,500	2,500
Total 43 - USE OF MONEY & PROPERTY	**2,455**	**2,560**	**2,500**	**2,500**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**2,455**	**2,560**	**2,500**	**2,500**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	7	6	5	5
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	39	52	51	51
Total 51 - SALARIES & BENEFITS	**46**	**58**	**56**	**56**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	7,800	9,300	9,600	9,600
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520407 - REFUSE DISPOSAL	1,872	2,722	2,950	2,950
521300 - MAINT. BUILDINGS & GROUND	1,377	561	3,000	3,000
521302 - FIRE EXTINGUISHER SVC	332	700	800	800
521900 - PROFESSIONAL SVC	3,600	0	0	0
525000 - OVERHEAD	0	0	47,985	47,985
525119 - LIABILITY SELF-FUND INSURANCE	75	80	58	58
527802 - ELECTRIC CHARGES	18,592	17,546	19,950	19,950
527803 - PROPANE/OTHR HEATING FUEL	13,924	13,723	16,750	16,750
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	4,370	4,393	4,840	4,840
Total 52 - SERVICES & SUPPLIES	**51,942**	**49,025**	**105,933**	**105,933**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**51,988**	**49,083**	**105,989**	**105,989**
Net Cost	**49,533**	**46,523**	**103,489**	**103,489**

Fund: 0001 GENERAL
Budget Unit: 20820 - QUINCY MEMORIAL HALL
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 35 - MEMORIAL BUILDINGS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43024 - RENTS & CONC.-QUINCY	3,885	2,720	3,000	3,000
Total 43 - USE OF MONEY & PROPERTY	**3,885**	**2,720**	**3,000**	**3,000**
Total Revenue	**3,885**	**2,720**	**3,000**	**3,000**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	26	4	0	0
Total 51 - SALARIES & BENEFITS	**26**	**4**	**0**	**0**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	10,159	10,388	10,464	10,464
520407 - REFUSE DISPOSAL	2,285	2,328	2,800	2,800
521300 - MAINT. BUILDINGS & GROUND	0	0	600	600
521302 - FIRE EXTINGUISHER SVC	360	389	500	500
525000 - OVERHEAD	0	0	33,858	33,858
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527802 - ELECTRIC CHARGES	17,304	17,748	18,750	18,750
527803 - PROPANE/OTHR HEATING FUEL	8,337	8,262	10,500	10,500
527807 - WATER/SEWER CHARGES	2,706	2,062	2,600	2,600
Total 52 - SERVICES & SUPPLIES	**41,151**	**41,177**	**80,072**	**80,072**
54-FIXED ASSETS				
544630 - EQUIPMENT REPLACEMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**41,177**	**41,181**	**80,072**	**80,072**
Net Cost	**37,292**	**38,461**	**77,072**	**77,072**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43016 - INTEREST INCOME	8	2,842	0	0
Total 43 - USE OF MONEY & PROPERTY	**8**	**2,842**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44212 - STATE - USDA FUNDS (AAA)	11,358	46,028	21,000	21,000
44212P - STATE-USDA FUNDS (AAA)	0	0	0	0
44213 - STATE - TITLE III (AAA)	589,459	694,904	536,081	536,081
44213P - STATE- AAA SENIORS TITLE	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
44419 - FAMILIES 1ST COVID	0	0	0	0
Total 44 - STATE & FEDERAL AID	**600,817**	**740,932**	**557,081**	**557,081**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	20,093	17,575	15,000	15,000
46239 - DONATIONS	66,353	65,433	60,000	60,000
46251 - REIMBURSEMENTS/REFUNDS	1,183	102	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**87,629**	**83,110**	**75,000**	**75,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48005 - TRANSFER-IN5	0	27,181	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	234,120	421,141	1,300,169	1,300,169
Total 48 - TRANSFER	**234,120**	**448,322**	**1,300,169**	**1,300,169**
Total Revenue	**922,574**	**1,275,206**	**1,932,250**	**1,932,250**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	372,160	417,180	459,110	459,110
51020 - OTHER WAGES	75,086	53,160	54,000	54,000
51060 - OVERTIME PAY	517	2,207	0	0
51070 - UNEMPLOYMENT INSURANCE	1,877	1,604	997	997
51080 - RETIREMENT	90,352	79,993	109,859	109,859
51081 - OPEB LIABILITY	20,526	22,048	25,512	25,512
51090 - GROUP INSURANCE	82,856	98,150	85,017	85,017
51100 - FICA/MEDICARE OASDI	36,390	36,922	35,365	35,365
51110 - COMPENSATION INSURANCE	1,897	3,790	5,234	5,234
51120 - CELL PHONE ALLOW	0	0	644	644
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**681,661**	**715,054**	**775,738**	**775,738**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	3,029	2,632	3,300	3,300
520202 - CELL PHONE SERVICE	192	0	0	0
520300 - FOOD	274,940	283,937	275,000	275,000
520400 - HOUSEHOLD EXPENSE	57,307	74,249	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	1,932	1,820	2,500	2,500
521800 - OFFICE EXPENSE	204	676	770	770
521900 - PROFESSIONAL SVC	3,000	2,500	10,250	10,250
521980 - MEDICAL SERVICE - PROF SV	0	0	182	182
521986 - SECURITY	102	132	114	114
524200 - RENTS/LEASES STRUCTURES	7,200	7,200	7,200	7,200
524226 - ENVRNMNTL INSPECTION	945	1,890	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	78,420	78,420
525119 - LIABILITY SELF-FUND INSURANCE	3,499	4,517	4,867	4,867
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**352,350**	**379,553**	**457,683**	**457,683**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
541500 - VEHICLE	0	89,983	0	0
542600 - EQUIPMENT	10,734	0	0	0
Total 54 - FIXED ASSETS	**10,734**	**89,983**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,044,745**	**1,184,590**	**1,233,421**	**1,233,421**
Net Cost	**122,171**	**(90,616)**	**(698,829)**	**(698,829)**

Fund: 0001 GENERAL
Budget Unit: 20840 - ALMANOR REC-GEN FUNDED
Function: 07 - RECREATION & CULTURAL SERVICES
Activity: 37 - RECREATION FACILITIES

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	5,285	5,045	5,500	5,500
Total 43 - USE OF MONEY & PROPERTY	**5,285**	**5,045**	**5,500**	**5,500**
Total Revenue	**5,285**	**5,045**	**5,500**	**5,500**
52-SERVICES SUPPLIES				
520404 - CUSTODIAL SERVICE	4,335	4,650	4,816	4,816
520407 - REFUSE DISPOSAL	1,891	1,997	2,200	2,200
521300 - MAINT. BUILDINGS & GROUND	3,604	2,729	4,000	4,000
521302 - FIRE EXTINGUISHER SVC	58	0	100	100
525000 - OVERHEAD	0	0	19,284	19,284
527802 - ELECTRIC CHARGES	3,288	4,586	4,900	4,900
527803 - PROPANE/OTHR HEATING FUEL	3,855	4,171	4,700	4,700
527807 - WATER/SEWER CHARGES	1,155	1,474	1,600	1,600
Total 52 - SERVICES & SUPPLIES	**18,186**	**19,607**	**41,600**	**41,600**
Total Expenditures and Appropriations	**18,186**	**19,607**	**41,600**	**41,600**
Net Cost	**12,901**	**14,562**	**36,100**	**36,100**

Fund: 0001 GENERAL
Budget Unit: 20980 - CONTINGENCY-GENERAL
Function: 09 - DISTRICT FUNCTION
Activity: 99 - DISTRICT ACTIVITY

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
528400 - CONTINGENCIES	40,000	34,504	250,000	250,000
Total 52 - SERVICES & SUPPLIES	**40,000**	**34,504**	**250,000**	**250,000**
Total Expenditures and Appropriations	**40,000**	**34,504**	**250,000**	**250,000**
Net Cost	**40,000**	**34,504**	**250,000**	**250,000**

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40061 - SALES TAX 1/2% PUB SAFETY	119,646	154,926	125,000	125,000
Total 40 - TAX REVENUE	**119,646**	**154,926**	**125,000**	**125,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	297	270	0	0
Total 43 - USE OF MONEY & PROPERTY	**297**	**270**	**0**	**0**
44-STATE FEDERAL AID				
44042 - ST VEH THEFT SEC 9250.14	27,935	34,354	26,000	26,000
44079 - STATE- CORR AB109	0	0	0	0
44393 - ST- SLESF & JUVNL JST	9,976	10,406	8,000	8,000
44393P - SLESF/JUV SLESF	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**37,911**	**44,760**	**34,000**	**34,000**
45-CHARGES FOR SERVICES				
45028 - RETURN CHECK FEES	0	0	0	0
45083 - COPY/CERT COPY/POSTAGE	262	40	300	300
45084 - CIVIL FEES	0	0	0	0
45420 - TESTING FEES - D.A.-DUI	3,119	1,845	2,000	2,000
Total 45 - CHARGES FOR SERVICES	**3,381**	**1,885**	**2,300**	**2,300**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	935	3,432	0	0
46611 - REVENUE FROM SETTLEMENTS	0	0	0	0
Total 46 - OTHER REVENUE	**935**	**3,432**	**0**	**0**
48-TRANSFER				
47001 - INTERFUND TRANSFER	0	0	0	0
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	38,620	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	1,885,774	2,127,829	2,343,234	2,343,234
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
Total 48 - TRANSFER	**1,885,774**	**2,166,449**	**2,343,234**	**2,343,234**
Total Revenue	**2,047,944**	**2,371,722**	**2,504,534**	**2,504,534**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	804,831	846,863	928,844	928,844
51020 - OTHER WAGES	645	4,564	14,000	14,000
51060 - OVERTIME PAY	31,170	30,979	40,000	40,000

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51070 - UNEMPLOYMENT INSURANCE	1,848	595	649	649
51080 - RETIREMENT	793,555	819,116	857,121	857,121
51081 - OPEB LIABILITY	23,183	20,424	23,632	23,632
51090 - GROUP INSURANCE	73,659	121,713	147,319	147,319
51100 - FICA/MEDICARE OASDI	62,158	64,270	67,296	67,296
51110 - COMPENSATION INSURANCE	6,889	9,331	10,367	10,367
51120 - CELL PHONE ALLOW	4,430	4,680	4,440	4,440
51150 - LIFE INSURANCE	334	334	370	370
Total 51 - SALARIES & BENEFITS	**1,802,702**	**1,922,869**	**2,094,038**	**2,094,038**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	2,786	3,817	5,400	5,400
520204 - INTERNET SEARCH ENGINE	7,883	19,236	23,000	23,000
520210 - POSTAGE/SHIP, MAIL COST	142	146	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	2,679	2,481	7,200	7,200
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	1,480	1,148	3,500	3,500
521000 - WITNESS FEES/COSTS	1,861	170	2,500	2,500
521102 - FUEL - VEHICLE	2,218	1,786	3,500	3,500
521230 - OFFICE FURNITURE/EQUIP	4,040	4,006	3,000	3,000
521600 - MEMBERSHIPS/ANNUAL DUES	4,759	4,988	6,500	6,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	7,588	4,202	8,000	8,000
521801 - Office Water	464	941	1,200	1,200
521900 - PROFESSIONAL SVC	9,959	4,944	40,000	40,000
521908 - COURT REPORTER SVC	0	32	1,000	1,000
521913 - WEB PIX/DESIGN SVC	0	0	0	0
521930 - DUI PROFESSIONAL SVC	3,640	3,266	6,000	6,000
521980 - MEDICAL SERVICE - PROF SV	800	200	3,000	3,000
523670 - REF MANUAL/LAW,CODE BOOKS	3,598	4,001	5,000	5,000
524207 - STORAGE SPACE RENT	0	0	7,000	7,000
524400 - SPECIAL DEPARTMENT EXPENSE	493	2,500	2,500	2,500
525000 - OVERHEAD	0	0	199,294	199,294
525119 - LIABILITY SELF-FUND INSURANCE	6,479	8,020	8,352	8,352
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	9,577	7,408	14,000	14,000
527750 - IN CNTY HOSTING	0	0	150	150
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70301 - DISTRICT ATTORNEY
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**70,446**	**73,292**	**350,496**	**350,496**
54-FIXED ASSETS				
540412 - SOFTWARE	4,033	0	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
Total 54 - FIXED ASSETS	**4,033**	**0**	**60,000**	**60,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,877,181**	**1,996,161**	**2,504,534**	**2,504,534**
Net Cost	**(170,763)**	**(375,561)**	**0**	**0**

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70302 - DA/OCJP ADA
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44291 - STATE-OCJP D.A. DC	0	0	0	0
44291P - STATE-OCJP DA DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521922 - ASST FORFEIT. SVC FNDING	0	0	0	0
525000 - OVERHEAD	11,726	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**11,726**	**0**	**0**	**0**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**11,726**	**0**	**0**	**0**
Net Cost	**11,726**	**0**	**0**	**0**

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70303 - RE-ENTRY PROGRAM
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44290 - STATE-OTHER	384,877	0	0	0
Total 44 - STATE & FEDERAL AID	**384,877**	**0**	**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	**384,877**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	12,668	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	6,268	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	969	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**19,905**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	7,956	0	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	**7,956**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**27,861**	**0**	**0**	**0**
Net Cost	**(357,016)**	**0**	**0**	**0**

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70304 - DA-AUTO & WC FRAUD
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70305 - DA-JAG GRANT DEPT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540400 - OFFICE FURNITURE/EQUIPMT	0	0	0	0
540412 - SOFTWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70306 - DA/VERTICAL PROSECUTION
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44268 - D.A. SRVP GRANT	0	0	0	0
44268P - ST- CAL EMA VB	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70307 - DA/ALTERN SENTENCING PRG
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	7,816	0	0	0
44290P - STATE OTHER	8,337	0	0	0
44291 - STATE-OCJP D.A. DC	0	0	0	0
44293 - STATE-E.BYRNE MM JAG BSCC	0	0	0	0
Total 44 - STATE & FEDERAL AID	**16,153**	**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	22,987	7,016	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48079 - TRN-CCPIF AB109	278,207	91,525	0	0
Total 48 - TRANSFER	**301,194**	**98,541**	**0**	**0**
Total Revenue	**317,347**	**98,541**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	169,627	92,600	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	2,296	0	0	0
51070 - UNEMPLOYMENT INSURANCE	630	251	0	0
51080 - RETIREMENT	40,864	8,702	0	0
51081 - OPEB LIABILITY	7,245	0	0	0
51090 - GROUP INSURANCE	9,628	5,250	0	0
51100 - FICA/MEDICARE OASDI	14,235	7,623	0	0
51110 - COMPENSATION INSURANCE	1,991	2,383	0	0
51120 - CELL PHONE ALLOW	1,685	890	0	0
Total 51 - SALARIES & BENEFITS	**248,201**	**117,699**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	218	128	0	0
520204 - INTERNET SEARCH ENGINE	7,842	159	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	40	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

Fund: 0001 0001D DISTRICT ATTORNEY
Budget Unit: 70307 - DA/ALTERN SENTENCING PRG
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	0	0	0	0
524000 - RENT - OFFICE/SPACE	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	14,555	8,300	0	0
524207 - STORAGE SPACE RENT	960	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,663	2,118	0	0
527410 - CLIENT SERVICE EXP	3,491	0	0	0
527500 - TRAVEL- OUT OF COUNTY	1,147	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	1,000	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	915	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**31,831**	**10,705**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	359	273	0	0
Total 58 - TRANSFERS	**359**	**273**	**0**	**0**
Total Expenditures and Appropriations	**280,391**	**128,677**	**0**	**0**
Net Cost	**(36,956)**	**30,136**	**0**	**0**

Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40061 - SALES TAX 1/2% PUB SAFETY	1,375,931	1,781,646	1,825,641	1,825,641
Total 40 - TAX REVENUE	**1,375,931**	**1,781,646**	**1,825,641**	**1,825,641**
41-LICENSES PERMITS				
41040 - OTHER LICENSES & PERMITS	16,793	15,560	19,000	19,000
Total 41 - LICENSES & PERMITS	**16,793**	**15,560**	**19,000**	**19,000**
42-FINES PENALTIES				
42041 - OTHER FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	15,968	4,976	0	0
44290P - STATE OTHER	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
44500 - FEDL-LAW ENFORCEMENT	17,442	15,368	35,000	35,000
Total 44 - STATE & FEDERAL AID	**33,410**	**20,344**	**35,000**	**35,000**
45-CHARGES FOR SERVICES				
45080 - CIVIL PROCESS SERVICES	9,835	10,809	11,000	11,000
45084 - CIVIL FEES	930	1,822	1,800	1,800
45086 - ABATEMENTS ORD 18-1111	0	0	0	0
45120 - LAW ENFORCMT-CITY-COUNTY	130,000	130,000	150,000	150,000
45121 - FINGERPRINTING FEES	9,535	7,660	9,500	9,500
45180 - EDUC. SVCS. / POST	0	36,662	26,000	26,000
45186 - FAIL TO APPR PC 853.7A	12	143	110	110
45200 - OTHR SVC OR SVC TO CRTS	2,715	2,579	3,000	3,000
45421 - TESTING FEES - PROB & SO	2,770	1,981	2,500	2,500
45426 - COPIES-REPORTS OR PLANS	2,541	1,727	2,500	2,500
45426P - COPIES REPORTS OR PLANS	0	0	0	0
45511 - COURT SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**158,338**	**193,383**	**206,410**	**206,410**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	17,213	23,612	35,000	35,000
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
46082 - SALE OF SURPLUS PROP	2,359	116,546	4,000	4,000
46110 - JUDGEMENTS & DAMAGES	0	0	0	0
46170 - SHERF / RESERV CONTRACT	648	814	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	3,180	1,492	3,000	3,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	103,658	0	0

Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE (continued)				
Total 46 - OTHER REVENUE	**23,400**	**246,122**	**42,000**	**42,000**
48-TRANSFER				
48000 - TRANSFER-IN	15,794	20,187	275,000	275,000
48001 - TRANSFER-IN1	1,209	5,056	0	0
48002 - TRANSFER-IN2	0	0	125,000	125,000
48003 - TRANSFER-IN3	0	0	291	291
48004 - TRANSFER-IN4	0	0	113	113
48005 - TRANSFER-IN5	0	150,959	144	144
48007 - TSF-IN CRF REIMB	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	5,141,460	6,443,580	6,446,325	6,446,325
48999 - TRANSFER FROM STR SUPPS	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**5,158,463**	**6,619,782**	**6,846,873**	**6,846,873**
Total Revenue	**6,766,335**	**8,876,837**	**8,974,924**	**8,974,924**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	3,207,113	3,193,290	3,657,730	3,657,730
51020 - OTHER WAGES	91,045	103,613	100,000	100,000
51040 - HOLIDAY PAY	26,475	26,265	35,000	35,000
51060 - OVERTIME PAY	259,541	323,685	325,000	325,000
51070 - UNEMPLOYMENT INSURANCE	4,728	4,887	5,093	5,093
51080 - RETIREMENT	1,561,050	2,639,870	1,819,238	1,819,238
51081 - OPEB LIABILITY	106,256	104,438	120,848	120,848
51090 - GROUP INSURANCE	568,519	715,603	918,974	918,974
51100 - FICA/MEDICARE OASDI	112,406	112,160	124,190	124,190
51110 - COMPENSATION INSURANCE	369,524	580,790	564,529	564,529
51120 - CELL PHONE ALLOW	25,440	22,525	30,600	30,600
51125 - CLOTHING ALLOWANCE	31,625	33,400	41,000	41,000
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	334	334	1,472	1,472
Total 51 - SALARIES & BENEFITS	**6,364,056**	**7,860,860**	**7,743,674**	**7,743,674**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	2,746	2,752	2,772	2,772
520201 - PHONE - LAND LINE (S)	28,347	27,225	28,500	28,500
520202 - CELL PHONE SERVICE	2,346	2,674	10,050	10,050
520203 - INTERNET SERVICE	2,470	3,179	3,500	3,500
520210 - POSTAGE/SHIP, MAIL COST	450	2,187	2,500	2,500
520218 - SATELLITE PHONE SVC	0	0	0	0
520220 - PAPER/PAPER SUPPLIES	1,800	1,437	1,800	1,800
520233 - PRINTING SVC/CHRGS	306	799	2,000	2,000
520250 - COPY MACHINE LEASE	6,040	5,329	8,500	8,500
520290 - POSTAGE MACHINE RENT/LEAS	707	684	810	810

Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520404 - CUSTODIAL SERVICE	0	0	0	0
520407 - REFUSE DISPOSAL	5,430	5,305	6,360	6,360
520411 - ANN SOFTWARE FEE/MAINT	4,078	3,223	23,339	23,339
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	384	625	500	500
520900 - EQUIPMENT MAINTENANCE	705	665	5,000	5,000
520902 - VEHICLE MAINTENANCE	43,000	44,997	55,000	55,000
520912 - COMMUNICATION EQUIP MAINT	0	1,275	2,000	2,000
520940 - SAFETY EQUIPMENT/EXPENSES	449	4,780	5,000	5,000
521100 - BADGES	0	0	0	0
521102 - FUEL - VEHICLE	71,618	72,522	65,000	65,000
521103 - BATTERIES	75	0	500	500
521107 - PRE-EMPLOYMENT COSTS	5,881	8,935	9,000	9,000
521231 - COMPUTERS<1500.00	0	0	0	0
521240 - TOOLS & EQUIPMENT	275	11,712	12,000	12,000
521250 - COMMUNICATION EQUIP	693	328	2,000	2,000
521260 - CAMERA/CAMERA ACCESSORY	0	0	4,300	4,300
521300 - MAINT. BUILDINGS & GROUND	2,026	2,598	37,000	37,000
521600 - MEMBERSHIPS/ANNUAL DUES	5,579	6,724	7,694	7,694
521800 - OFFICE EXPENSE	5,000	7,260	8,000	8,000
521900 - PROFESSIONAL SVC	0	0	0	0
521903 - SECURITY SYSTEM SVC	1,240	1,620	1,620	1,620
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
523800 - EQUIP RENT/LEASE	0	0	0	0
523804 - RADIO EQUIP RENT/LEASE	27,641	28,741	29,877	29,877
524200 - RENTS/LEASES STRUCTURES	33,250	11,084	0	0
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	3,489	7,105	8,500	8,500
524438 - CORONER EXPENSES	44,479	52,527	70,000	70,000
524451 - TOWING EXPENSES	0	0	0	0
524870 - TEST -EMPLEE MED/IMMUN	3,250	1,398	3,500	3,500
524900 - AMMUNITION/TACTICAL SUPP	8,000	10,417	0	0
525000 - OVERHEAD	0	0	469,875	469,875
525119 - LIABILITY SELF-FUND INSURANCE	328,350	387,083	185,413	185,413
526100 - INVESTIGATIONS	3,127	3,900	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	33,733	45,331	60,000	60,000
527502 - TRAVEL--SP PROGRM	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	57,620	72,148	68,000	68,000

Fund: 0001 0001S SHERIFF
Budget Unit: 70330 - SHERIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527803 - PROPANE/OTHR HEATING FUEL	6,686	8,029	15,000	15,000
527807 - WATER/SEWER CHARGES	4,533	4,698	4,340	4,340
529370 - INTEREST EXPENSE LEASE	0	0	0	0
529500 - COMPUTER	0	3,775	5,000	5,000
52970 - PRINCIPAL LEASE	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	2,500	2,366	3,000	3,000
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**748,303**	**857,437**	**1,231,250**	**1,231,250**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	0	0	0
548250 - TRAILER	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**7,112,359**	**8,718,297**	**8,974,924**	**8,974,924**
Net Cost	**346,024**	**(158,540)**	**0**	**0**

Fund: 0001 0001S SHERIFF
Budget Unit: 70370 - BAILIFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44251 - STATE-CRT SEC AB 118	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45510 - BAILIFF SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48700 - TRN-ST SO TRIAL CRT SEC	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580713 - TRF-SO TO 70387	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44281 - STATE-STC JAIL TRAINING	10,479	9,648	14,470	14,470
44290 - STATE-OTHER	0	0	0	0
44334 - SSI ADMIN.REPORTING	0	0	0	0
Total 44 - STATE & FEDERAL AID	**10,479**	**9,648**	**14,470**	**14,470**
45-CHARGES FOR SERVICES				
45043 - INMATE MEDICAL	0	0	0	0
45121 - FINGERPRINTING FEES	0	0	0	0
45170 - INSTITUTIONAL CARE	0	0	0	0
45170P - INSTITUTIONAL CARE	0	0	0	0
45351 - BOOKING FEE	22,571	11,288	0	0
45511 - COURT SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**22,571**	**11,288**	**0**	**0**
46-OTHER REVENUE				
46130 - SHERF / WORK RELEASE	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	6,642	6,282	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**6,642**	**6,282**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	195,000	195,000
48001 - TRANSFER-IN1	0	0	2,641	2,641
48002 - TRANSFER-IN2	0	0	3,998	3,998
48003 - TRANSFER-IN3	359	406	5,867	5,867
48005 - TRANSFER-IN5	0	40,512	0	0
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
48170 - TSFR-CARES JAIL INTAKE	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	3,295,799	3,148,334	4,055,055	4,055,055
Total 48 - TRANSFER	**3,296,158**	**3,189,252**	**4,262,561**	**4,262,561**
Total Revenue	**3,335,850**	**3,216,470**	**4,277,031**	**4,277,031**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	597,984	832,719	1,212,775	1,212,775
51020 - OTHER WAGES	44,931	67,127	100,000	100,000
51040 - HOLIDAY PAY	1,411	6,538	7,500	7,500
51060 - OVERTIME PAY	175,667	258,866	260,000	260,000
51070 - UNEMPLOYMENT INSURANCE	3,826	3,617	3,560	3,560
51080 - RETIREMENT	205,249	253,174	293,089	293,089
51081 - OPEB LIABILITY	48,298	46,417	53,709	53,709
51090 - GROUP INSURANCE	123,134	167,887	303,794	303,794
51100 - FICA/MEDICARE OASDI	62,046	88,592	116,702	116,702
51110 - COMPENSATION INSURANCE	12,823	14,494	13,606	13,606
51120 - CELL PHONE ALLOW	1,800	2,975	3,000	3,000

Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS (continued)				
51125 - CLOTHING ALLOWANCE	11,350	15,275	19,300	19,300
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**1,288,519**	**1,757,681**	**2,387,035**	**2,387,035**
52-SERVICES SUPPLIES				
520220 - PAPER/PAPER SUPPLIES	0	500	500	500
520233 - PRINTING SVC/CHRGS	0	364	500	500
520250 - COPY MACHINE LEASE	1,654	1,390	1,600	1,600
520303 - FOOD - INMATE	81,057	67,036	90,000	90,000
520400 - HOUSEHOLD EXPENSE	27,897	26,710	29,000	29,000
520402 - CLEANING SUPPLIES	0	0	0	0
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520406 - PEST CONTROL	606	646	700	700
520407 - REFUSE DISPOSAL	10,188	11,259	16,244	16,244
520411 - ANN SOFTWARE FEE/MAINT	0	0	179,161	179,161
520419 - COVID PPE & CLEANING COST	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	4,865	6,967	7,000	7,000
520900 - EQUIPMENT MAINTENANCE	445	6,845	7,000	7,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	7,916	8,112	10,000	10,000
521300 - MAINT. BUILDINGS & GROUND	6,996	4,900	7,000	7,000
521500 - MEDICAL SUPPLIES	4,554	5,727	7,500	7,500
521504 - PERSCRPTNS/PHARMACEUTICL	26,242	18,192	35,000	35,000
521505 - SPECIAL RX	366	412	5,867	5,867
521800 - OFFICE EXPENSE	1,275	1,958	2,000	2,000
521900 - PROFESSIONAL SVC	636,560	616,820	718,860	718,860
521903 - SECURITY SYSTEM SVC	315	1,785	3,060	3,060
521980 - MEDICAL SERVICE - PROF SV	123,841	138,715	150,000	150,000
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	18,803	15,159	16,653	16,653
525000 - OVERHEAD	0	0	313,252	313,252
525119 - LIABILITY SELF-FUND INSURANCE	201,693	229,943	10,099	10,099
527500 - TRAVEL- OUT OF COUNTY	18,204	30,991	35,000	35,000
527600 - EXTRADITION EXPENSES	0	0	0	0
527802 - ELECTRIC CHARGES	65,091	141,256	112,000	112,000
527803 - PROPANE/OTHR HEATING FUEL	24,606	51,851	55,000	55,000
527804 - HEATING FUEL/OIL	25,940	1,956	10,000	10,000
527807 - WATER/SEWER CHARGES	57,392	69,290	66,500	66,500
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	442	500	500	500
Total 52 - SERVICES & SUPPLIES	**1,346,948**	**1,459,284**	**1,889,996**	**1,889,996**

Fund: 0001 0001S SHERIFF
Budget Unit: 70380 - JAILS
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
541245 - INDUSTRIAL WASHER	0	0	0	0
541500 - VEHICLE	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
542880 - AIR CONDITIONER	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**2,635,467**	**3,216,965**	**4,277,031**	**4,277,031**
Net Cost	**(700,383)**	**495**	**0**	**0**

Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	935	1,069	1,000	1,000
Total 40 - TAX REVENUE	**935**	**1,069**	**1,000**	**1,000**
41-LICENSES PERMITS				
41050 - FRANCHISES	94,096	113,227	100,000	100,000
41050P - FRANCHISES	0	0	0	0
Total 41 - LICENSES & PERMITS	**94,096**	**113,227**	**100,000**	**100,000**
42-FINES PENALTIES				
41050P - FRANCHISES	0	0	0	0
42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	(2,878)	0	0	0
43010 - INTEREST-INVESTED FUNDS	198,367	206,289	150,000	150,000
43020 - RENTS & CONCESSIONS	50,259	50,271	40,000	40,000
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	38,352	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**284,100**	**256,560**	**190,000**	**190,000**
44-STATE FEDERAL AID				
44027 - STATE GRANT	98,216	28,267	120,000	120,000
44027P - STATE GRANT	0	0	0	0
44030 - STATE-HIGHWAY USERS TAX	2,795,590	2,896,544	2,902,011	2,902,011
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)	27,382	27,040	30,000	30,000
44120 - STATE-OHV GRANT RD MAINT	73,469	39,644	314,000	314,000
44210 - STATE-AID FOR DISASTER	106,971	0	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	2,800,850	3,011,031	2,999,007	2,999,007
44394 - PROP 42 LOCAL STRT& ROAD	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44415 - FEDERAL - OTHER	219,186	0	400,000	400,000
44417 - FEDERAL RIP/STIP	90,150	7,283	50,000	50,000

Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID (continued)				
44428 - FED - HBRR BRIDGE	162,505	6,983	4,500,000	4,500,000
44428P - FED -HBRR BRIDGE	0	16,635	0	0
44429 - FED- HR3	151,352	0	0	0
44429P - FED-HR3	0	0	0	0
44508 - ST-DIESEL TX/OIL RECYL	13,531	7,837	5,000	5,000
44508P - ST-DIESEL TX/OIL RECYL	0	1,311	0	0
44512 - HR 2389	1,475,370	248,083	2,750,000	2,750,000
44512P - HR 2389	0	0	0	0
Total 44 - STATE & FEDERAL AID	**8,352,967**	**6,629,053**	**15,908,413**	**15,908,413**
45-CHARGES FOR SERVICES				
42085 - DEVELOP FEE PRO RATA SHR	0	0	0	0
45004 - FUEL FACILITY OTHER REV.	112,490	103,021	125,000	125,000
45009 - LDR FEES & CHARGES	5,229	8,212	6,500	6,500
45099 - PC 1464 ST. PEN F&G	0	0	0	0
45138 - RESTITUTION	0	540	0	0
45260 - ROAD & STREET SERVICE	0	0	0	0
45261 - TRANSP.& ENCROAC. PERMITS	7,289	9,725	12,000	12,000
45261P - TRANSP & ENCROAC PERMITS	0	0	0	0
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45308 - OUTSIDE SERVICE REIM.	16,382	17,286	13,000	13,000
45308P - OUTSIDE SERVICE REIM.	0	5,484	0	0
45442 - INTER-CO CHRG SVC	680,360	535,054	500,000	500,000
45442P - INTER-CO SVC PRIOR YR	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**821,750**	**679,322**	**656,500**	**656,500**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	0	0	0	0
46082 - SALE OF SURPLUS PROP	2,156	2,677	5,000	5,000
46251 - REIMBURSEMENTS/REFUNDS	74,561	55,406	157,000	157,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**76,717**	**58,083**	**162,000**	**162,000**
48-TRANSFER				
48000 - TRANSFER-IN	206,055	180,360	292,000	305,731
48001 - TRANSFER-IN1	0	0	0	0
48005 - TRANSFER-IN5	0	196,701	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48100 - TRF IN DIASTER	0	408,335	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**206,055**	**785,396**	**292,000**	**305,731**

Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
49004 - PROCEEDS FROM SBITA	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Revenue	**9,836,620**	**8,522,710**	**17,309,913**	**17,323,644**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	3,068,292	3,164,410	3,914,794	3,914,794
51020 - OTHER WAGES	107,217	119,152	125,000	125,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	122,560	127,090	150,000	150,000
51070 - UNEMPLOYMENT INSURANCE	10,978	9,944	10,378	10,378
51080 - RETIREMENT	792,163	860,601	944,082	944,082
51081 - OPEB LIABILITY	137,649	132,287	153,074	153,074
51090 - GROUP INSURANCE	653,291	796,966	924,044	924,044
51100 - FICA/MEDICARE OASDI	258,549	265,494	300,213	300,213
51110 - COMPENSATION INSURANCE	162,854	234,631	337,253	337,253
51120 - CELL PHONE ALLOW	0	0	0	0
51121 - BOOT ALLOWANCE	18,106	24,168	30,000	30,000
51123 - TOOL ALLOWANCE	4,925	4,379	7,500	7,500
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	293	273	370	370
Total 51 - SALARIES & BENEFITS	**5,336,877**	**5,739,395**	**6,896,708**	**6,896,708**
52-SERVICES SUPPLIES				
520100 - CLOTHING-EMPLOYEE	0	0	0	0
520201 - PHONE - LAND LINE (S)	7,923	8,836	10,000	10,000
520202 - CELL PHONE SERVICE	1,477	1,511	2,000	2,000
520203 - INTERNET SERVICE	8,715	11,211	12,000	12,000
520210 - POSTAGE/SHIP, MAIL COST	513	41	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	0	169	500	500
520234 - PRINTER SUPPLIES	1,973	3,432	3,700	3,700
520250 - COPY MACHINE LEASE	3,874	3,090	5,000	5,000
520261 - PRE-PRINTED FORMS	0	0	0	0
520400 - HOUSEHOLD EXPENSE	12,913	13,431	14,000	14,000
520407 - REFUSE DISPOSAL	11,410	12,078	12,000	12,000
520410 - SOFTWARE LICENSE	19,130	35,023	45,000	45,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	350,722	511,797	490,000	490,000
520940 - SAFETY EQUIPMENT/EXPENSES	3,892	2,920	5,000	5,000
520980 - CUTTING EDGES -SUPPLY	23,272	5,271	40,000	40,000
521102 - FUEL - VEHICLE	461,924	409,201	600,000	600,000
521104 - OIL, GREASE, LUBES--FLEET	39,430	28,681	30,000	30,000

Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521107 - PRE-EMPLOYMENT COSTS	0	0	400	400
52112P - DIESEL FUEL TX REFUND	0	0	0	0
521210 - RECLMTN MINE-WILLOW CRK	5,123	1,997	21,000	21,000
521220 - RECLMTN MINE-ROCKY PNT	5,312	1,997	21,000	21,000
521230 - OFFICE FURNITURE/EQUIP	2,070	412	1,000	1,000
521300 - MAINT. BUILDINGS & GROUND	13,639	37,096	21,500	21,500
521600 - MEMBERSHIPS/ANNUAL DUES	2,578	2,439	3,100	3,100
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	6,205	5,509	10,000	10,000
521801 - Office Water	0	0	0	0
521820 - PRINTER	225	86	1,000	1,000
521900 - PROFESSIONAL SVC	425,343	490,323	6,500,000	6,500,000
523700 - PUBLICATIONS-LEGAL NOTICE	709	28	3,500	3,500
523800 - EQUIP RENT/LEASE	0	0	20,000	20,000
524200 - RENTS/LEASES STRUCTURES	33,715	31,979	40,000	40,000
524300 - SMALL TOOLS/INSTRUMENTS	14,326	12,829	17,000	17,000
524304 - DIGITAL CAMERA	0	143	500	500
524312 - CHAIRS/SEATING OFC FURN.	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	43,294	124,230	75,000	75,000
524601 - CARB COMPLIANCE EXP	2,039	8,056	9,000	9,000
524760 - SALT	6,599	2,328	23,660	23,660
524761 - SAND	85,222	80,941	60,000	60,000
524763 - PAVING MATERIAL	279,972	181,415	330,000	330,000
524764 - COLD MIX	184,376	163,443	230,000	230,000
524765 - CHIP SEAL	94,078	162,371	0	0
524766 - PAINT HWY/BEADS	92,610	92,944	85,000	85,000
524767 - SIGNS	38,495	41,278	50,000	50,000
525000 - OVERHEAD	351,941	13	500,771	500,771
525119 - LIABILITY SELF-FUND INSURANCE	135,308	145,655	240,346	240,346
526003 - RADIO/PHONE -MOBILE	0	1,965	12,000	12,000
527000 - TRAINING	1,589	3,590	9,000	9,000
527350 - YARD/LNDSCP SERVICE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	150	150
527500 - TRAVEL- OUT OF COUNTY	4,713	3,606	7,500	7,500
527750 - IN CNTY HOSTING	0	0	0	0
527802 - ELECTRIC CHARGES	70,022	80,443	80,000	80,000
527803 - PROPANE/OTHR HEATING FUEL	104,433	94,435	130,000	130,000
527807 - WATER/SEWER CHARGES	6,062	7,360	10,000	10,000
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
52971 - PRINCIPAL SBITA	0	0	0	0
529800 - TIRES, VEHCILE	29,832	66,244	30,000	30,000

Fund: 0002 ROAD
Budget Unit: 20521 - ROAD DEPARTMENT
Function: 03 - PUBLIC WAYS & FACILITIES
Activity: 22 - PUBLIC WAYS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
529851 - COMPUTER HARDWARE/SUPPL	1,917	3,676	10,000	10,000
529874 - CHAINS, VEHICLE	62,409	162	70,000	70,000
549951 - SBITA EXPENDITURE CAP OUTLAY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**3,051,324**	**2,895,685**	**9,892,627**	**9,892,627**
53-OTHER CHARGES				
532400 - JUDGEMENTS & DAMAGES	0	0	0	0
532500 - RIGHT OF WAY	950	500	40,000	40,000
Total 53 - OTHER CHARGES	**950**	**500**	**40,000**	**40,000**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	143,000	143,000
540330 - HYDRAULIC PRESS	0	0	0	0
540412 - SOFTWARE	0	0	0	0
54050 - OFFICE EQUIPMENT	0	0	60,000	60,000
541760 - BEACON	0	0	0	0
541900 - PW INDUSTRIAL EQUIP	27,132	202,782	710,000	710,000
542600 - EQUIPMENT	0	0	106,000	106,000
54272 - 4 X 4 ATV	0	0	0	0
543260 - DOORS	0	0	35,000	35,000
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	10,000	10,000
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**27,132**	**202,782**	**1,064,000**	**1,064,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	18,897	18,897
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**18,897**	**18,897**
58-TRANSFERS				
580000 - TRANSFER	27,317	4,719	28,000	28,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**27,317**	**4,719**	**28,000**	**28,000**
Total Expenditures and Appropriations	**8,443,600**	**8,843,081**	**17,940,232**	**17,940,232**
Net Cost	**(1,393,020)**	**320,371**	**630,319**	**616,588**

Fund: 0002 ROAD
Budget Unit: 20522 - ROAD CONTINGENCIES
Function: 09 - DISTRICT FUNCTION
Activity: 99 - DISTRICT ACTIVITY

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
528402 - PROP 1B CONTINGENCY	0	0	0	0
528403 - VEH REPLACEMENT CONTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0003 FISH AND GAME
Budget Unit: 20500 - FISH AND GAME
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42040 - OTHER COURT FINES	1,225	1,228	1,000	1,000
Total 42 - FINES & PENALTIES	**1,225**	**1,228**	**1,000**	**1,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	10,281	8,685	8,000	8,000
43998 - UNREALZED GAINS/LOSSES	2,149	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**12,430**	**8,685**	**8,000**	**8,000**
44-STATE FEDERAL AID				
44440 - FEDERAL-IN LIEU TAXES	1,903	1,903	1,903	1,903
44490 - FEDERAL-GRAZING FEES	0	506	0	0
Total 44 - STATE & FEDERAL AID	**1,903**	**2,409**	**1,903**	**1,903**
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	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**15,558**	**12,322**	**10,903**	**10,903**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	3,115	3,012	3,250	3,250
51070 - UNEMPLOYMENT INSURANCE	4	3	4	4
51100 - FICA/MEDICARE OASDI	229	230	0	0
51110 - COMPENSATION INSURANCE	325	313	173	173
Total 51 - SALARIES & BENEFITS	**3,673**	**3,558**	**3,427**	**3,427**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	16	0	15	15
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520230 - COPY CHARGES	20	0	10	10
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	1,629	0	3,000	3,000
524610 - RAILROAD DAYS FISH DERBY	0	0	0	0
524620 - GRAEAGLE FISH DERBY	0	729	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	19,121	2,687	0	0
525000 - OVERHEAD	317	0	(653)	(653)
525119 - LIABILITY SELF-FUND INSURANCE	39	45	42	42
527400 - TRAVEL- IN COUNTY	1,380	1,404	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0

Fund: 0003 FISH AND GAME
Budget Unit: 20500 - FISH AND GAME
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
Total 52 - SERVICES & SUPPLIES	22,522	4,865	3,914	3,914
Total Expenditures and Appropriations	26,195	8,423	7,341	7,341
Net Cost	10,637	(3,899)	(3,562)	(3,562)

Fund: 0004 CHILD ABUSE PREVENTION
Budget Unit: 22341 - CHILD ABUSE PREVENTION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,042	5,974	5,000	5,000
43067 - BOOTH RENTAL	20	0	0	0
43998 - UNREALZED GAINS/LOSSES	1,327	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**7,389**	**5,974**	**5,000**	**5,000**
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	215	0	0
Total 44 - STATE & FEDERAL AID	**0**	**215**	**0**	**0**
45-CHARGES FOR SERVICES				
45064 - CHILDREN'S TRUST FEES	2,634	2,601	2,500	2,500
Total 45 - CHARGES FOR SERVICES	**2,634**	**2,601**	**2,500**	**2,500**
46-OTHER REVENUE				
46058 - REIMB FOR CAPIT EXP	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46500 - CONTRIBS. FROM PUBLIC	20,280	26,566	10,000	10,000
Total 46 - OTHER REVENUE	**20,280**	**26,566**	**10,000**	**10,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48520 - TRN - CBCAP FROM SS	17,701	17,568	20,000	20,000
Total 48 - TRANSFER	**17,701**	**17,568**	**20,000**	**20,000**
Total Revenue	**48,004**	**52,924**	**37,500**	**37,500**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520230 - COPY CHARGES	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	330	330
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	1,150	184	3,300	3,300
523500 - CHILDRENS FAIR EXP	9,265	9,985	8,500	8,500
523501 - CHILD ABUSE AWARENESS MO	2,387	88	3,300	3,300
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	6,816	0	6,593	6,593
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526900 - CONTRACTS	26,372	21,586	38,500	38,500
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527550 - IN COUNTY HOSTING	2,423	3,581	5,000	5,000
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**48,413**	**35,424**	**65,523**	**65,523**

Fund: 0004 CHILD ABUSE PREVENTION
Budget Unit: 22341 - CHILD ABUSE PREVENTION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**48,413**	**35,424**	**65,523**	**65,523**
Net Cost	**409**	**(17,500)**	**28,023**	**28,023**

Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	1,837	2,101	2,000	2,000
Total 40 - TAX REVENUE	**1,837**	**2,101**	**2,000**	**2,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,599	(6,025)	100	100
43016 - INTEREST INCOME	0	0	0	0
43071 - CARNIVAL	0	0	0	0
43072 - CARNIVAL PRE-SALE	43,820	54,646	50,000	50,000
43073 - FOOD CONCESSIONS	28,734	34,258	30,000	30,000
43074 - NON-FOOD CONCESSIONS	12,212	14,055	13,000	13,000
43091 - RENTAL OF BUILDINGS	11,002	18,550	18,000	18,000
43092 - GROUNDS RENTAL	62,221	101,625	85,000	85,000
43096 - RENTAL -STALL	30	0	0	0
43099 - RENTAL-GRANDSTAND	4,050	0	8,000	8,000
43608 - RENTAL-STORAGE	20,877	15,545	17,000	17,000
43998 - UNREALZED GAINS/LOSSES	1,502	0	0	0
45034 - RENTAL-FESTIVAL	0	0	16,000	16,000
Total 43 - USE OF MONEY & PROPERTY	**187,047**	**232,654**	**237,100**	**237,100**
44-STATE FEDERAL AID				
44200 - STATE-AID FOR CO. FAIRS	116,950	137,400	90,000	90,000
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**116,950**	**137,400**	**90,000**	**90,000**
45-CHARGES FOR SERVICES				
45034 - RENTAL-FESTIVAL	9,133	15,622	0	0
45078 - CAMPING FEES	6,405	7,263	6,000	6,000
45138 - RESTITUTION	133	374	0	0
45250 - SERVICE CHARGES	0	0	0	0
45601 - FAIR ADMISSION	13,279	24,108	20,000	20,000
45602 - FAIR ADMISSION-DISCOUNT	16,443	6,454	10,000	10,000
45610 - ENTRY FEES/EXHIBIT	4,265	5,398	5,000	5,000
45621 - ENTRY FEES/SHOW	2,973	3,036	3,000	3,000
45622 - STALL FEES	2,120	4,138	4,000	4,000
45632 - BULL RIDE/RODEO	0	0	0	0
45633 - SATURDAY SHOW	4,320	0	0	0
45635 - FAIR ATTRACTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**59,071**	**66,393**	**48,000**	**48,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	5,000	5,000	5,000	5,000
46239 - DONATIONS	960	1,631	2,000	2,000
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
46281 - PARKING	0	0	0	0
46604 - EXHIBIT GUIDE REVENUE	0	0	0	0

Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE (continued)				
46605 - CAMPING FAIR	1,130	11,270	11,000	11,000
46606 - SPONSORSHIPS	0	500	4,000	4,000
46607 - OTHER MISCELLANEOUS	3,246	4,535	4,000	4,000
Total 46 - OTHER REVENUE	**10,336**	**22,936**	**26,000**	**26,000**
48-TRANSFER				
48000 - TRANSFER-IN	4,999	6,609	598,999	598,999
48005 - TRANSFER-IN5	0	18,227	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**4,999**	**24,836**	**598,999**	**598,999**
Total Revenue	**380,240**	**486,320**	**1,002,099**	**1,002,099**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	195,275	202,986	209,970	232,416
51020 - OTHER WAGES	68,226	60,954	100,000	100,000
51060 - OVERTIME PAY	12,277	17,994	3,000	3,000
51070 - UNEMPLOYMENT INSURANCE	1,142	844	1,070	1,070
51080 - RETIREMENT	53,885	55,658	54,958	57,086
51081 - OPEB LIABILITY	4,830	4,642	5,371	5,371
51090 - GROUP INSURANCE	33,697	54,214	55,691	55,691
51100 - FICA/MEDICARE OASDI	20,547	20,870	16,063	17,781
51110 - COMPENSATION INSURANCE	8,424	0	0	0
51120 - CELL PHONE ALLOW	600	600	600	600
51121 - BOOT ALLOWANCE	0	300	0	0
51150 - LIFE INSURANCE	334	334	370	370
Total 51 - SALARIES & BENEFITS	**399,237**	**419,396**	**447,093**	**473,385**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	488	572	1,100	1,100
520203 - INTERNET SERVICE	2,280	2,225	2,300	2,300
520210 - POSTAGE/SHIP, MAIL COST	123	204	300	300
520233 - PRINTING SVC/CHRGS	776	438	1,000	1,000
520407 - REFUSE DISPOSAL	7,852	8,387	8,500	8,500
520409 - PAPER PRODUCTS-HOUSEHOLD	3,517	2,835	4,000	4,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	16,448	19,637	19,200	19,200
520900 - EQUIPMENT MAINTENANCE	2,023	694	2,000	2,000
520902 - VEHICLE MAINTENANCE	954	2,150	2,000	2,000
520904 - UTILITY EQUIPMENT MAINT	2,905	943	1,000	1,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	100	100
521102 - FUEL - VEHICLE	4,787	972	5,000	5,000
521231 - COMPUTERS<1500.00	298	298	600	600
521300 - MAINT. BUILDINGS & GROUND	45,231	52,880	40,000	40,000
521600 - MEMBERSHIPS/ANNUAL DUES	2,675	2,825	3,000	3,000
521730 - CREDIT CARD FEES	0	0	0	0

Fund: 0005 COUNTY FAIR
Budget Unit: 20190 - COUNTY FAIR
Function: 01 - GENERAL GOVERNMENT
Activity: 15 - PROMOTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	2,237	1,539	2,000	2,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	25,090	23,250	22,000	22,000
521952 - ENTERTAINMENT	80,499	62,889	63,000	63,000
523001 - ADVERTISEMENT	1,893	1,206	2,000	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	54,138	4,348	5,000	5,000
524440 - AWARDS	5,632	2,306	4,000	4,000
525000 - OVERHEAD	16,475	0	47,833	47,833
525119 - LIABILITY SELF-FUND INSURANCE	1,721	2,222	2,802	2,802
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	2,492	2,141	3,000	3,000
527802 - ELECTRIC CHARGES	90,792	100,592	112,000	112,000
527803 - PROPANE/OTHR HEATING FUEL	8,804	8,405	9,000	9,000
527807 - WATER/SEWER CHARGES	6,362	14,357	11,000	11,000
Total 52 - SERVICES & SUPPLIES	**386,492**	**318,315**	**373,735**	**373,735**
54-FIXED ASSETS				
540112 - CAPITAL IMPROVEMENT	0	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
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	2,409	2,409
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**2,409**	**2,409**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**785,729**	**737,711**	**823,237**	**849,529**
Net Cost	**405,489**	**251,391**	**(178,862)**	**(152,570)**

Fund: 0009 AUD- CO LOCAL REV 2011
Budget Unit: 20009 - AUD-CO LOCAL REV 2011
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43998 - UNREALZED GAINS/LOSSES	27,054	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**27,054**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44700 - ST-SO TRIAL CRT SECURITY	0	0	0	0
44700A - ST-SO TRL CT SEC SUB	415,551	539,058	441,000	441,000
44705 - ST-DA 1/2 AB118 SUBACCT	0	0	0	0
44705A - ST-DA 1/2 1020 SUBACCT	18,021	17,694	41,452	41,452
44706 - ST-PD 1/2 AB118 SUBACCT	0	0	0	0
44706A - ST-PD 1/2 1020 SUBACCT	18,020	17,694	43,264	43,264
44709 - ST-PROB JJA YTH OFFNDR	0	0	0	0
44709A - ST-PROB YTH OFFDR BGSA	114,140	117,637	124,106	124,106
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	1,625,085	1,682,893	867,500	867,500
44712 - ST-MH AB118 SUBACCT	0	0	0	0
44712A - ST-MH AB 118 SUBACCT	842,709	691,219	590,000	590,000
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	500,000	460,951	500,000	500,000
44716 - ST-SO CAL EMA	0	0	0	0
44716A - ST-SO CAL EMA SUBACCT	29,486	29,486	29,486	29,486
44718 - ST-PRB/SO/DA COPS, JV JST	0	0	0	0
44718A - ST-PROB/DA/SO JV JST SUB	0	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	46,766	0	0
44725A - ST-SS FOSTER CARE SUB	0	0	0	0
44730 - ST-SS FOSTR CARE ADMIN	0	0	0	0
44730A - ST-SS FOSTER CARE ADM SUB	0	0	0	0
44735 - ST-SS CHLD WELFARE SVC	0	0	0	0
44735A - ST-SS CHLD WELF SVC SUB	0	0	0	0
44740 - ST-SS ADOPT ADMIN	0	0	0	0
44740A - ST-SS ADOPT ADM SUBACCT	0	0	0	0
44745 - ST-SS CHLD ABUSE PRVNTN	0	0	0	0
44745A - ST-SS CHLD AB PRVNT SUB	0	0	0	0
44750 - ST-SS ADOPT ASST PROG	0	0	0	0
44750A - ST-ADOPT ASST SUBACCT	0	0	0	0
44760 - ST-A/D DRUG COURT	0	0	0	0
44760A - ST-A/D DRUG CT SUBACCT	0	0	0	0

Fund: 0009 AUD- CO LOCAL REV 2011
Budget Unit: 20009 - AUD-CO LOCAL REV 2011
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID (continued)				
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	405,988	491,260	428,000	428,000
44781 - ST-SS PROT SVC SUBACCT	0	0	0	0
44781A - ST-SS PROT SVC SUBACCT	3,307,422	3,124,890	3,100,000	3,100,000
44782 - ST-FAMILY SPT SUBACT	0	0	0	0
44782A - ST-FAMILY SPT SUBACT	2,921,911	3,739,622	3,305,000	3,305,000
Total 44 - STATE & FEDERAL AID	**10,198,333**	**10,959,170**	**9,469,808**	**9,469,808**
Total Revenue	**10,225,387**	**10,959,170**	**9,469,808**	**9,469,808**
58-TRANSFERS				
580700 - TRN-SO TRIAL CRT SEC	489,970	451,115	441,000	441,000
580705 - TRN-DA 1/2 AB118	0	0	41,452	41,452
580706 - TRN-PD 1/2 AB118	0	0	43,264	43,264
580709 - TRN- PROB JJA YTH OFFNDER	128,086	117,637	124,106	124,106
580710 - TRN-PROB JJA JUV RNTRY	0	0	0	0
580711 - TRAN-MH BEHAV HEALTH	1,625,085	1,555,694	867,500	867,500
580712 - TRN-MH AB118 SUBACCT	854,801	691,219	590,000	590,000
580715 - TRN-SO SLESA	500,000	460,951	500,000	500,000
580716 - TRN-SO CAL EMA	29,486	29,486	29,486	29,486
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	405,988	407,786	482,000	482,000
580781 - TRN-SS PROT SVC SUBACCT	0	733,270	3,100,000	3,100,000
580782 - TRN-FAMILY SPT SUBACT	6,525,902	4,673,636	3,305,000	3,305,000
Total 58 - TRANSFERS	**10,559,318**	**9,120,794**	**9,523,808**	**9,523,808**
Total Expenditures and Appropriations	**10,559,318**	**9,120,794**	**9,523,808**	**9,523,808**
Net Cost	**333,931**	**(1,838,376)**	**54,000**	**54,000**

Fund: 0011 TITLE III
Budget Unit: 20026 - GEN FND - TITLE III
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
525740 - FIRE PREVENT -TITLE III	0	0	0	0
525764 - CONSRVTN PROJ--SRR BUTTES	0	0	0	0
525880 - ALMANOR WTRSHD ADVIS	0	0	0	0
528483 - CLSROOM/LOCHERMN TITL III	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
585574 - CONTRIB GIS, PLNN OR BLDG	0	0	0	0
585576 - CONTRIB TO PUBLIC WRKS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0011 TITLE III
Budget Unit: 20027 - TITLE III
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	11,265	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**11,265**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44512 - HR 2389	258,980	0	251,721	251,721
Total 44 - STATE & FEDERAL AID	**258,980**	**0**	**251,721**	**251,721**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**270,245**	**0**	**251,721**	**251,721**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	2	2
525740 - FIRE PREVENT -TITLE III	0	0	0	0
525742 - FIRE PREVENTION CONTRIB	0	0	186	186
525764 - CONSRVTN PROJ--SRR BUTTES	0	0	0	0
525768 - FOREST ED--NATIVE PLNT	0	0	280	280
525774 - FIRE PREVN--MAIDU STEWARD	0	0	12,750	12,750
525830 - QLG FOREST TITLE III	0	0	1	1
525880 - ALMANOR WTRSHD ADVIS	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
528463 - PL CORP FRCRM-ED/PLNN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**13,219**	**13,219**
53-OTHER CHARGES				
532000 - CONTRIB TO OTHER AGENCY	0	0	11,302	11,302
535570 - CONTRIB TITLE III	0	0	0	0
538800 - FIRE PREVENTION SPLST	0	0	0	0
538990 - OFFICE OF EMERGENCY SVC	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**11,302**	**11,302**
58-TRANSFERS				
580156 - TRNS-OES FIRE PREVENTION	0	0	0	0
580157 - TRNS - S/O-OES 2012 APP#1	0	0	0	0
585160 - CONTRIB TRANS SHERIFF	245,111	59,614	214,154	214,154
58516A - CONTRIB TRANS OES/SHERIFF	0	0	0	0
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
Total 58 - TRANSFERS	**245,111**	**59,614**	**214,154**	**214,154**
Total Expenditures and Appropriations	**245,111**	**59,614**	**238,675**	**238,675**
Net Cost	**(25,134)**	**59,614**	**(13,046)**	**(13,046)**

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43067 - BOOTH RENTAL	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	150,698	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**150,698**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	0	0	0	0
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44061 - STATE ARC ASSISTANCE	2,305,301	2,655,864	2,500,000	2,500,000
44090 - STATE-PUBLIC ASST.PROGRAM	618,583	124,625	100,000	100,000
44091 - STATE ARC ASSISTANCE	12,399	5,323	100,000	100,000
44093 - STATE - CMSP INCENTIVE	0	0	0	0
44381 - ACCESS TO TECH GRANT	38,080	17,098	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	1,157,457	970,969	1,000,000	1,000,000
44430 - FEDL-PUBLIC ASST.PROGRAM	776,389	1,265,636	1,500,000	1,500,000
44520 - FEDL-OTHER & FAA	28,611	28,437	30,000	30,000
Total 44 - STATE & FEDERAL AID	**4,936,820**	**5,067,952**	**5,230,000**	**5,230,000**
46-OTHER REVENUE				
46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
46067 - 6MON.OLD PAYROLL WARRANTS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	1,897	0	3,500	3,500
46209 - ADMIN REPAYMENT	16,825	16,463	20,000	20,000
46210 - REPAYMENT OF AID	67,567	172,404	100,000	100,000
46251 - REIMBURSEMENTS/REFUNDS	13,122	505,755	2,000	2,000
46253 - REIMB - CO DISASTR RESPONS	0	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	**99,411**	**694,622**	**125,500**	**125,500**
48-TRANSFER				
48000 - TRANSFER-IN	3,000,000	5,368,000	9,200,000	9,200,000
48007 - TSF-IN CRF REIMB	0	0	0	0
48011 - TRN - ADMIN	0	0	0	0
48012 - TRN - ASSISTANCE	0	0	0	0
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

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER (continued)				
Total 48 - TRANSFER	**3,000,000**	**5,368,000**	**9,200,000**	**9,200,000**
Total Revenue	**8,186,929**	**11,130,574**	**14,555,500**	**14,555,500**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,803,973	1,795,883	2,763,969	2,763,969
51020 - OTHER WAGES	40,306	64,880	150,000	150,000
51060 - OVERTIME PAY	61,976	74,065	70,000	70,000
51070 - UNEMPLOYMENT INSURANCE	12,587	10,913	10,715	10,715
51080 - RETIREMENT	545,595	588,598	660,630	660,630
51081 - OPEB LIABILITY	99,010	95,155	110,105	110,105
51090 - GROUP INSURANCE	366,153	420,442	776,260	776,260
51100 - FICA/MEDICARE OASDI	148,567	147,885	211,757	211,757
51110 - COMPENSATION INSURANCE	82,692	75,606	69,463	69,463
51120 - CELL PHONE ALLOW	12,950	10,225	6,600	6,600
51128 - BILINGUAL ALLOWANCE	1,680	1,750	2,100	2,100
51150 - LIFE INSURANCE	306	223	367	367
Total 51 - SALARIES & BENEFITS	**3,175,795**	**3,285,625**	**4,831,966**	**4,831,966**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	5,206	11,562	11,000	11,000
520202 - CELL PHONE SERVICE	456	537	18,480	18,480
520205 - PAGER SERVICE	0	0	0	0
520206 - ACCESS TO TECH GRANT EXP	40,824	11,656	0	0
520208 - INTERNET INSTALLATION	0	0	0	0
520209 - PHONE REPAIRS/INSTALL	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	33,733	42,425	50,000	50,000
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520221 - ENVELOPES	0	0	0	0
520225 - PO BOX RENT/ANNUAL FEES	146	154	300	300
520226 - TONER/COPY MACH SUPPL	0	0	0	0
520250 - COPY MACHINE LEASE	6,976	7,966	9,515	9,515
520261 - PRE-PRINTED FORMS	0	0	0	0
520290 - POSTAGE MACHINE RENT/LEAS	4,600	4,847	6,000	6,000
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	11,622	11,840	46,000	46,000
520907 - EQUIP. MAINT.CONTRACT	8,612	7,453	12,275	12,275
520908 - WIRING COSTS	0	0	0	0
520910 - PHONE CARDS	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	396	2,078	5,000	5,000
521231 - COMPUTERS<1500.00	0	74,921	20,000	20,000
521600 - MEMBERSHIPS/ANNUAL DUES	26,162	27,920	50,000	50,000
521700 - MISC EXPENSES	0	0	0	0

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	20,813	20,113	34,000	34,000
521801 - Office Water	0	0	0	0
521832 - PAMPHLETS	0	0	0	0
521900 - PROFESSIONAL SVC	1,964,424	1,341,059	1,650,000	1,650,000
521986 - SECURITY	20,624	26,814	21,700	21,700
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523500 - CHILDRENS FAIR EXP	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	2,748	2,862	3,000	3,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524130 - AIR TRAVEL NON-EMPLEE	0	1,410	2,500	2,500
524170 - GRANT	1,640	0	3,500	3,500
524207 - STORAGE SPACE RENT	2,639	2,153	3,000	3,000
524400 - SPECIAL DEPARTMENT EXPENSE	4,328	24,384	40,000	40,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524900 - AMMUNITION/TACTICAL SUPP	0	0	500	500
525000 - OVERHEAD	711,305	0	923,605	923,605
525080 - CAPIT EXPENSES- STATE	93,583	230,062	323,500	323,500
525100 - ANCILLARY, ETC SP DEPT	912	1,150	20,000	20,000
525119 - LIABILITY SELF-FUND INSURANCE	36,628	40,589	39,053	39,053
525130 - AFDC CHILDCARE	131,137	179,482	234,000	234,000
525200 - DATA PROCESSING FEES	597	1,605	3,000	3,000
526900 - CONTRACTS	344,224	468,874	420,000	420,000
527000 - TRAINING	15,499	50,605	70,000	70,000
527400 - TRAVEL- IN COUNTY	9,280	9,663	20,000	20,000
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527410 - CLIENT SERVICE EXP	6,336	4,819	12,000	12,000
527411 - FOSTER CARE - COUNTY ONLY FUN	54,268	70,367	50,000	50,000
527500 - TRAVEL- OUT OF COUNTY	30,443	32,009	75,000	75,000
527510 - TRAVEL-CHILD VISITS	0	0	0	0
527750 - IN CNTY HOSTING	0	740	800	800
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**3,590,161**	**2,712,119**	**4,182,728**	**4,182,728**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
530700 - SUPPORT CARE AFDC FG/U	1,187,627	1,467,151	2,000,000	2,000,000
530900 - SPPRT CARE AFDC/FC/AAP/KN	2,199,809	2,822,968	3,500,000	3,500,000
531300 - GENERAL RELIEF	8,238	5,391	100,000	100,000
531400 - EMERGENT SHELTER	0	0	12,000	12,000

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
53-OTHER CHARGES (continued)				
532300 - CLIENT TRANSPORT	0	0	0	0
532305 - TOP REFUNDS	4,830	2,707	8,000	8,000
532600 - ILP PROGRAM	12,716	15,026	22,000	22,000
532610 - EMANCIPATED YTH STIPEND	0	0	0	0
532800 - IHSS/PCS PROGRAM	692,890	752,677	800,000	800,000
Total 53 - OTHER CHARGES	**4,106,110**	**5,065,920**	**6,442,000**	**6,442,000**
54-FIXED ASSETS				
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
Total 54 - FIXED ASSETS	**0**	**0**	**150,000**	**150,000**
57-TRANSFER OUT				
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	100,800	100,800
Total 57 - TRANSFER OUT	**0**	**0**	**120,800**	**120,800**
58-TRANSFERS				
58000 - TRANSFER-OUT	67,200	0	0	0
580002 - TRANSFER	0	0	0	0
58520 - TRN - CBCAP TO CAP COUNCI	17,701	17,568	20,000	20,000
Total 58 - TRANSFERS	**84,901**	**17,568**	**20,000**	**20,000**
Total Expenditures and Appropriations	**10,956,967**	**11,081,232**	**15,747,494**	**15,747,494**
Net Cost	**2,770,038**	**(49,342)**	**1,191,994**	**1,191,994**

Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70591 - PUBLIC AUTHORITY
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522200 - NON-CO EMP PER-DIEM	0	0	0	0
523703 - NEWSPAPER ADS	0	0	0	0
525000 - OVERHEAD	(487)	0	(9,339)	(9,339)
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(487)**	**0**	**(9,339)**	**(9,339)**
Total Expenditures and Appropriations	**(487)**	**0**	**(9,339)**	**(9,339)**
Net Cost	**(487)**	**0**	**(9,339)**	**(9,339)**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
48-TRANSFER				
48781 - TR-SS-PROTECTIVE SVC	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0013 0013R SS - REALIGNMENT
Budget Unit: 70593 - SS - REALIGNMENT
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	379,833	335,956	430,000	430,000
Total 43 - USE OF MONEY & PROPERTY	**379,833**	**335,956**	**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 PROTCT SVC	2,514,427	2,183,994	2,500,000	2,500,000
48725 - TRN-SS ADULT FOSTER CARE	285,058	129,438	200,000	200,000
48780 - TRN-SS CAL WORKS MOE	447,532	407,786	482,000	482,000
48782 - TRN-FAMILY SPT SUBACT	596,391	589,340	605,000	605,000
Total 48 - TRANSFER	**3,843,408**	**3,310,558**	**3,787,000**	**3,787,000**
Total Revenue	**4,223,241**	**3,646,514**	**4,217,000**	**4,217,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(142)	0	(128)	(128)
Total 52 - SERVICES & SUPPLIES	**(142)**	**0**	**(128)**	**(128)**
58-TRANSFERS				
580000 - TRANSFER	2,000,000	3,368,000	5,200,000	5,200,000
Total 58 - TRANSFERS	**2,000,000**	**3,368,000**	**5,200,000**	**5,200,000**
Total Expenditures and Appropriations	**1,999,858**	**3,368,000**	**5,199,872**	**5,199,872**
Net Cost	**(2,223,383)**	**(278,514)**	**982,872**	**982,872**

Fund: 0013 DEPT. SOCIAL SERVICES
Budget Unit: 70594 - SOC SVC ASSTNC
Function: 05 - PUBLIC ASSISTANCE
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	0	0	0	0
44060 - STATE-WELFARE PUB. ADMIN	0	0	0	0
44090 - STATE-PUBLIC ASST.PROGRAM	0	0	0	0
44091 - STATE ARC ASSISTANCE	0	0	0	0
44171 - ST CHILD POVERTY SUBACT	0	0	0	0
44400 - FEDL-WELFARE PUB. ADMIN.	0	0	0	0
44430 - FEDL-PUBLIC ASST.PROGRAM	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46064 - 6 MO. OLD CANCELLED WRTS.	0	0	0	0
46210 - REPAYMENT OF AID	0	0	0	0
46999 - REIMB PR YR VOID WARRANT	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48725 - TRN-SS ADULT FOSTER CARE	0	0	0	0
48750 - TRN-SS ADOPT ASST PROG	0	0	0	0
48782 - TRN-FAMILY SPT SUBACT	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(11,985)	0	(79)	(79)
Total 52 - SERVICES & SUPPLIES	**(11,985)**	**0**	**(79)**	**(79)**
53-OTHER CHARGES				
530700 - SUPPORT CARE AFDC FG/U	0	0	0	0
530900 - SPPRT CARE AFDC/FC/AAP/KN	0	0	0	0
530910 - ARC ASSISTANCE PAYMENTS	0	0	0	0
532800 - IHSS/PCS PROGRAM	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(11,985)**	**0**	**(79)**	**(79)**
Net Cost	**(11,985)**	**0**	**(79)**	**(79)**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	324,063	312,090	220,000	220,000
Total 43 - USE OF MONEY & PROPERTY	**324,063**	**312,090**	**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	3,088,481	2,504,134	3,100,000	3,100,000
Total 48 - TRANSFER	**3,088,481**	**2,504,134**	**3,100,000**	**3,100,000**
Total Revenue	**3,412,544**	**2,816,224**	**3,320,000**	**3,320,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	1,000,000	2,000,000	4,000,000	4,000,000
Total 58 - TRANSFERS	**1,000,000**	**2,000,000**	**4,000,000**	**4,000,000**
Total Expenditures and Appropriations	**1,000,000**	**2,000,000**	**4,000,000**	**4,000,000**
Net Cost	**(2,412,544)**	**(816,224)**	**680,000**	**680,000**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(1,243)	(4,537)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(1,243)**	**(4,537)**	**0**	**0**
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	115,962	115,962
480000 - TRANSFER	0	0	170,000	170,000
480001 - TRANSFER FR OTHER AGENCY	0	0	0	0
480002 - TRANSFER FR OTHER AGENCY	0	0	0	0
48079 - TRN-CCPIF AB109	0	54,109	0	0
Total 48 - TRANSFER	**0**	**54,109**	**285,962**	**285,962**
Total Revenue	**(1,243)**	**49,572**	**285,962**	**285,962**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	28	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**28**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521252 - CELL PHONE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	50,350	13,500	62,400	62,400
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	31,213	0	35,436	35,436
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
527800 - UTILITIES	0	0	0	0
52840 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**81,563**	**13,500**	**97,836**	**97,836**
58-TRANSFERS				
580006 - TRF TO AOD	22,013	39,559	53,562	53,562
Total 58 - TRANSFERS	**22,013**	**39,559**	**53,562**	**53,562**
Total Expenditures and Appropriations	**103,604**	**53,059**	**151,398**	**151,398**
Net Cost	**104,847**	**3,487**	**(134,564)**	**(134,564)**

Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	140,725	73,315	60,000	60,000
43998 - UNREALZED GAINS/LOSSES	51,946	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**192,671**	**73,315**	**60,000**	**60,000**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	14,130	84,887	40,000	40,000
44142 - ST.-AID HLTH REALIGN. REV	44,919	0	41,941	41,941
44290 - STATE-OTHER	177,050	414,433	417,450	417,450
44295 - STATE-MENTAL HEALTH	539,303	4,356,411	7,167,000	7,167,000
44296 - ST-MH EPSDT SV	0	0	0	0
44297 - ST-MH-HFP SV	0	0	0	0
44298 - ST-MH KATIE A SV	0	0	0	0
44515 - FED-MENTAL HEALTH	121,182	0	250,000	250,000
48296 - ST-MHEPSDTSV TI	0	0	0	0
48297 - ST-MH-HFP SV TI	0	0	0	0
48298 - ST-MH KATIE A SV TI	0	0	0	0
48515 - FED-MENTAL HLTH TI	0	0	0	0
Total 44 - STATE & FEDERAL AID	**896,584**	**4,855,731**	**7,916,391**	**7,916,391**
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
45143 - MISC HLTH CONTRACTS	0	0	0	0
45150 - MENTAL HEALTH-PATIENT FEE	37,642	12,891	0	0
45156 - M.H. OUT OF COUNTY MATCH	0	0	0	0
45200 - OTHR SVC OR SVC TO CRTS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**37,642**	**12,891**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	202,726	273,789	248,000	248,000
48002 - TRANSFER-IN2	12,151	74,195	35,328	35,328
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	402	0	45,000	45,000
48006 - TRANSFER-IN6	22,013	39,559	53,562	53,562
48007 - TSF-IN CRF REIMB	0	0	27,153	27,153
48008 - TRANSFER-IN8	0	0	0	0
48009 - TRAN IN/OUT	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0

Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER (continued)				
48211 - CONTRI TRANS FR CO GEN	0	7,672	7,672	7,672
48296 - ST-MHEPSDTSV TI	728,244	700,062	390,000	390,000
48297 - ST-MH-HFP SV TI	80,916	77,785	43,750	43,750
48298 - ST-MH KATIE A SV TI	80,916	77,785	43,750	43,750
48515 - FED-MENTAL HLTH TI	728,244	700,062	390,000	390,000
48712 - TRN-MH AB118 SUBACCT	861,567	691,219	590,000	590,000
Total 48 - TRANSFER	**2,717,179**	**2,642,128**	**1,874,215**	**1,874,215**
Total Revenue	**3,844,076**	**7,584,065**	**9,850,606**	**9,850,606**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,439,998	1,496,672	2,345,965	2,345,965
51020 - OTHER WAGES	23,274	30,618	75,000	75,000
51060 - OVERTIME PAY	41,961	60,837	60,000	60,000
51070 - UNEMPLOYMENT INSURANCE	11,656	9,858	9,198	9,198
51080 - RETIREMENT	460,159	474,727	568,645	568,645
51081 - OPEB LIABILITY	66,410	67,304	77,879	77,879
51090 - GROUP INSURANCE	283,691	355,543	678,513	678,513
51100 - FICA/MEDICARE OASDI	116,469	120,355	179,480	179,480
51110 - COMPENSATION INSURANCE	43,151	40,443	36,118	36,118
51120 - CELL PHONE ALLOW	3,025	3,280	3,300	3,300
51128 - BILINGUAL ALLOWANCE	315	315	420	420
51150 - LIFE INSURANCE	251	334	367	367
Total 51 - SALARIES & BENEFITS	**2,490,360**	**2,660,286**	**4,034,885**	**4,034,885**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	7,006	7,122	10,000	10,000
520202 - CELL PHONE SERVICE	12,614	10,144	10,000	10,000
520203 - INTERNET SERVICE	10,250	8,394	10,000	10,000
520210 - POSTAGE/SHIP, MAIL COST	956	407	1,000	1,000
520215 - ANSWERING SERVICE	67,200	67,200	67,200	67,200
520230 - COPY CHARGES	0	0	100	100
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	4,030	3,397	6,000	6,000
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	120	47	500	500
520415 - COMPUTER UPGRADE	(19,173)	722	2,500	2,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	30,586	38,686	38,686	38,686
520902 - VEHICLE MAINTENANCE	16,417	6,901	6,000	6,000
521230 - OFFICE FURNITURE/EQUIP	1,915	5,000	5,000	5,000
521231 - COMPUTERS<1500.00	111	0	2,500	2,500
521252 - CELL PHONE/EQUIP	0	0	500	500
521254 - CELL PHONE - WPC	0	0	0	0
521500 - MEDICAL SUPPLIES	460	584	1,000	1,000

Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521524 - LAND LINE PHONE/EQUIP	1,383	0	2,500	2,500
521600 - MEMBERSHIPS/ANNUAL DUES	17,396	18,000	13,500	13,500
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	5,881	4,150	5,000	5,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	1,773,948	3,566,610	2,650,000	2,650,000
521905 - RESIDENTIAL TREATMENT SVC	868,183	662,693	800,000	800,000
521912 - PROFESSIONAL SERVICES-WPC	0	0	0	0
521960 - QA- OFFICE SUPPLIES	3,310	293	1,500	1,500
521963 - QA- OUT OF CO TRAVEL	1,324	2,307	2,500	2,500
521986 - SECURITY	9,921	12,898	12,000	12,000
523500 - CHILDRENS FAIR EXP	0	0	0	0
523711 - SUBSCRIPTIONS	0	0	150	150
524021 - THERAPEUTIC SUPPLIES	(555)	106	500	500
524090 - INDPNDT LVNG/DAY TRMNT	0	0	100	100
524173 - SP GRANT EXP (SEE FILE)	21,528	20,000	50,000	50,000
524200 - RENTS/LEASES STRUCTURES	15,586	17,004	3,000	3,000
524300 - SMALL TOOLS/INSTRUMENTS	0	0	100	100
524410 - NON-EMPLOYEE INCENTIVE	315	20	1,000	1,000
524460 - JUVENILE OUTING/INCENTIVE	0	156	500	500
524480 - PC MNTL HTLH COMM EXP	0	0	2,000	2,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	207,799	0	370,813	370,813
525119 - LIABILITY SELF-FUND INSURANCE	56,941	33,027	74,092	74,092
527000 - TRAINING	3,197	1,318	2,500	2,500
527002 - TRAINING - WPC	0	0	0	0
527400 - TRAVEL- IN COUNTY	8,229	4,879	6,000	6,000
527402 - BUS PASSES-NON EMPLYEE	0	0	1,500	1,500
527410 - CLIENT SERVICE EXP	1,008	1,458	3,000	3,000
527412 - IN-COUNTY TRAVEL - WPC	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	4,741	8,218	10,000	10,000
527511 - PC MNT HLTH COMM TRAVEL	0	0	0	0
527512 - OUT OF COUNTY TRAVEL-WPC	0	0	0	0
527750 - IN CNTY HOSTING	524	0	500	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	328,418	471,158	650,000	650,000
529502 - COMPUTER - WPC	0	0	0	0
529660 - REIMB CLIENT/VENDOR	0	0	0	0
529921 - FINGER PRINTING	374	326	500	500
Total 52 - SERVICES & SUPPLIES	**3,461,943**	**4,973,225**	**4,824,241**	**4,824,241**

Fund: 0014 MENTAL HEALTH
Budget Unit: 70570 - MNTL HLTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
53-OTHER CHARGES				
532300 - CLIENT TRANSPORT	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
54050 - OFFICE EQUIPMENT	0	0	0	0
541500 - VEHICLE	0	0	0	0
541501 - VEHICLE 4X4	0	0	0	0
543700 - COPY MACHINE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	320,000	320,000
580000 - TRANSFER	0	29,975	41,580	41,580
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	93,359	0	0	0
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	0	0
580009 - INTER GOV TRSF	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**93,359**	**29,975**	**361,580**	**361,580**
Total Expenditures and Appropriations	**6,045,662**	**7,663,486**	**9,220,706**	**9,220,706**
Net Cost	**2,201,586**	**79,421**	**(629,900)**	**(629,900)**

Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	136,386	121,215	121,000	121,000
Total 43 - USE OF MONEY & PROPERTY	**136,386**	**121,215**	**121,000**	**121,000**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44290 - STATE-OTHER	1,997,456	2,693,765	2,200,000	2,200,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	**1,997,456**	**2,693,765**	**2,200,000**	**2,200,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**2,133,842**	**2,814,980**	**2,321,000**	**2,321,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	567,004	552,950	859,352	859,352
51020 - OTHER WAGES	27,438	60,096	75,000	75,000
51060 - OVERTIME PAY	21,937	24,303	30,000	30,000
51070 - UNEMPLOYMENT INSURANCE	5,371	4,584	4,453	4,453
51080 - RETIREMENT	169,520	165,522	205,952	205,952
51081 - OPEB LIABILITY	32,480	31,215	36,121	36,121
51090 - GROUP INSURANCE	140,060	156,616	296,484	296,484
51100 - FICA/MEDICARE OASDI	46,644	47,651	65,788	65,788
51110 - COMPENSATION INSURANCE	11,382	12,844	11,737	11,737
51120 - CELL PHONE ALLOW	1,925	1,495	1,110	1,110
51128 - BILINGUAL ALLOWANCE	105	105	210	210
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**1,023,866**	**1,057,381**	**1,586,207**	**1,586,207**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	8,453	7,956	9,000	9,000
520202 - CELL PHONE SERVICE	1,836	2,126	4,500	4,500
520203 - INTERNET SERVICE	21,924	18,421	16,000	16,000
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

Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520250 - COPY MACHINE LEASE	9,146	8,023	6,500	6,500
520300 - FOOD	0	34	500	500
520400 - HOUSEHOLD EXPENSE	8	231	500	500
520407 - REFUSE DISPOSAL	2,639	2,715	2,600	2,600
520415 - COMPUTER UPGRADE	0	1,105	2,500	2,500
520500 - INSURANCE	0	0	10,000	10,000
520900 - EQUIPMENT MAINTENANCE	0	858	1,000	1,000
520902 - VEHICLE MAINTENANCE	8,231	6,714	10,000	10,000
521230 - OFFICE FURNITURE/EQUIP	0	198	2,500	2,500
521231 - COMPUTERS<1500.00	0	0	2,500	2,500
521500 - MEDICAL SUPPLIES	226	0	500	500
521524 - LAND LINE PHONE/EQUIP	1,233	(38)	2,000	2,000
521600 - MEMBERSHIPS/ANNUAL DUES	5,900	6,900	10,800	10,800
521800 - OFFICE EXPENSE	3,570	5,016	6,000	6,000
521900 - PROFESSIONAL SVC	753,947	1,024,845	2,342,432	2,342,432
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	124	0	1,500	1,500
524090 - INDPNDT LVNG/DAY TRMNT	0	0	0	0
524173 - SP GRANT EXP (SEE FILE)	0	263,073	0	0
524200 - RENTS/LEASES STRUCTURES	75,583	80,774	56,000	56,000
524410 - NON-EMPLOYEE INCENTIVE	0	0	1,000	1,000
524460 - JUVENILE OUTING/INCENTIVE	120	0	1,000	1,000
524480 - PC MNTL HTLH COMM EXP	1,958	960	4,000	4,000
524700 - MOUNTAIN VISION EXPENSES	0	0	0	0
525000 - OVERHEAD	61,846	0	100,507	100,507
525119 - LIABILITY SELF-FUND INSURANCE	9,991	10,831	9,539	9,539
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	9,128	8,063	12,500	12,500
527402 - BUS PASSES-NON EMPLYEE	0	0	2,500	2,500
527410 - CLIENT SERVICE EXP	1,737	2,720	5,000	5,000
527500 - TRAVEL- OUT OF COUNTY	2,538	3,944	5,000	5,000
527502 - TRAVEL--SP PROGRM	0	0	0	0
527750 - IN CNTY HOSTING	0	0	1,000	1,000
527802 - ELECTRIC CHARGES	12,891	11,874	9,000	9,000
527803 - PROPANE/OTHR HEATING FUEL	7,421	7,956	7,000	7,000
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	1,014	1,010	1,500	1,500
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0

Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70571 - M.H. MHSA
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
529660 - REIMB CLIENT/VENDOR	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,001,464**	**1,476,309**	**2,650,378**	**2,650,378**
54-FIXED ASSETS				
541500 - VEHICLE	0	68,365	80,000	80,000
542600 - EQUIPMENT	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**68,365**	**80,000**	**80,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	0	0	121,000	121,000
580009 - INTER GOV TRSF	0	0	0	0
58003 - TRANSFER ADMIN (70570)	202,726	273,789	248,000	248,000
Total 58 - TRANSFERS	**202,726**	**273,789**	**369,000**	**369,000**
Total Expenditures and Appropriations	**2,228,056**	**2,875,844**	**4,685,585**	**4,685,585**
Net Cost	**94,214**	**60,864**	**2,364,585**	**2,364,585**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	131,412	176,557	150,000	150,000
Total 44 - STATE & FEDERAL AID	**131,412**	**176,557**	**150,000**	**150,000**
Total Revenue	**131,412**	**176,557**	**150,000**	**150,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	109,606	109,606
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**109,606**	**109,606**
58-TRANSFERS				
580004 - INTERFUND TRASNFER	0	0	0	0
58003 - TRANSFER ADMIN (70570)	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**109,606**	**109,606**
Net Cost	**(131,412)**	**(176,557)**	**(40,394)**	**(40,394)**

Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70573 - MSHA PEI
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	740,901	670,916	400,000	400,000
44295 - STATE-MENTAL HEALTH	0	0	0	0
Total 44 - STATE & FEDERAL AID	**740,901**	**670,916**	**400,000**	**400,000**
48-TRANSFER				
48009 - TRAN IN/OUT	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**740,901**	**670,916**	**400,000**	**400,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	5	0	5	5
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**5**	**0**	**5**	**5**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
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	162	0	0	0
521900 - PROFESSIONAL SVC	488,187	514,757	180,000	180,000
523300 - EDUCATE MATERIAL/INCENT	0	0	5,000	5,000
524021 - THERAPEUTIC SUPPLIES	7,155	0	0	0
524173 - SP GRANT EXP (SEE FILE)	0	0	0	0
525000 - OVERHEAD	3,165	0	3,617	3,617
525119 - LIABILITY SELF-FUND INSURANCE	102	118	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**498,771**	**514,875**	**188,617**	**188,617**
58-TRANSFERS				
580000 - TRANSFER	110,922	141,922	190,000	190,000
58001 - TRANSFER-OUT1	0	0	0	0

Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70573 - MSHA PEI
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS (continued)				
58002 - TRANSFER SR SERVICES	0	0	0	0
58003 - TRANSFER ADMIN (70570)	12,151	74,195	35,328	35,328
Total 58 - TRANSFERS	**123,073**	**216,117**	**225,328**	**225,328**
Total Expenditures and Appropriations	**621,849**	**730,992**	**413,950**	**413,950**
Net Cost	**(119,052)**	**60,076**	**13,950**	**13,950**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(598)	(568)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(598)**	**(568)**	**0**	**0**
45-CHARGES FOR SERVICES				
45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
45298 - BRD & CARE- S.O.C.	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**(598)**	**(568)**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	237	152	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	1,816	1,210	0	0
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**2,053**	**1,362**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
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	1,896	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	1,101	389	0	0
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
Total 52 - SERVICES & SUPPLIES	**2,997**	**389**	**0**	**0**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**5,050**	**1,751**	**0**	**0**
Net Cost	**5,648**	**2,319**	**0**	**0**

Fund: 0014 0014S SAMHSA
Budget Unit: 70575 - SAMHSA M.H.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(3,001)	(3,181)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(3,001)**	**(3,181)**	**0**	**0**
44-STATE FEDERAL AID				
44295 - STATE-MENTAL HEALTH	0	0	0	0
44295P - STATE- MENTAL HLTH	0	0	0	0
44431 - FEDERAL - SAMHSA	178,018	260,727	311,097	311,097
44431P - FEDERAL -SAMHSA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**178,018**	**260,727**	**311,097**	**311,097**
45-CHARGES FOR SERVICES				
45150P - MNTL HTLH PATIENT -PRIOR	0	0	0	0
45152 - DROP IN CENTER - SAMHSA	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	150,000	150,000
48001 - TRANSFER-IN1	0	0	41,580	41,580
48004 - TRANSFER-IN4	0	0	0	0
48005 - TRANSFER-IN5	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**191,580**	**191,580**
Total Revenue	**175,017**	**257,546**	**502,677**	**502,677**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	105,817	97,338	178,422	178,422
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	16,697	16,862	17,500	17,500
51070 - UNEMPLOYMENT INSURANCE	179	160	152	152
51080 - RETIREMENT	29,133	32,633	42,770	42,770
51081 - OPEB LIABILITY	5,554	5,338	6,177	6,177
51090 - GROUP INSURANCE	24,919	25,095	58,696	58,696
51100 - FICA/MEDICARE OASDI	9,279	8,605	13,650	13,650
51110 - COMPENSATION INSURANCE	1,738	2,337	2,272	2,272
51119 - LIABILITY INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	450	450	450	450
51128 - BILINGUAL ALLOWANCE	0	0	210	210
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**193,766**	**188,818**	**320,299**	**320,299**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520203 - INTERNET SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520300 - FOOD	0	0	0	0

Fund: 0014 0014S SAMHSA
Budget Unit: 70575 - SAMHSA M.H.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
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	1,489	0	0
521900 - PROFESSIONAL SVC	0	1,638	0	0
521903 - SECURITY SYSTEM SVC	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
523711 - SUBSCRIPTIONS	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524090 - INDPNDT LVNG/DAY TRMNT	0	0	0	0
525000 - OVERHEAD	9,350	0	15,647	15,647
525119 - LIABILITY SELF-FUND INSURANCE	1,678	1,671	1,851	1,851
527400 - TRAVEL- IN COUNTY	49	0	0	0
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527410 - CLIENT SERVICE EXP	0	1,035	23,426	23,426
527500 - TRAVEL- OUT OF COUNTY	2,270	6,700	14,000	14,000
527802 - ELECTRIC CHARGES	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**13,347**	**12,533**	**54,924**	**54,924**
58-TRANSFERS				
580000 - TRANSFER	0	0	27,153	27,153
Total 58 - TRANSFERS	**0**	**0**	**27,153**	**27,153**
Total Expenditures and Appropriations	**207,113**	**201,351**	**402,376**	**402,376**
Net Cost	**32,096**	**(56,195)**	**(100,301)**	**(100,301)**

Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70576 - MHSA EHR TECHNOLOGY
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520500 - INSURANCE	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	(61)	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(61)**	**0**	**0**	**0**
54-FIXED ASSETS				
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(61)**	**0**	**0**	**0**
Net Cost	**(61)**	**0**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(1,116)	(1,011)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(1,116)**	**(1,011)**	**0**	**0**
44-STATE FEDERAL AID				
44288 - STATE - CAL WORKS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45150 - MENTAL HEALTH-PATIENT FEE	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**(1,116)**	**(1,011)**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	5	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**5**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
525000 - OVERHEAD	(113)	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(113)**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(108)**	**0**	**0**	**0**
Net Cost	**1,008**	**1,011**	**0**	**0**

Fund: 0014 0014W WRAP AROUND
Budget Unit: 70578 - WRAP AROUND PRG.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	261	260	0	0
Total 43 - USE OF MONEY & PROPERTY	**261**	**260**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**261**	**260**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	2	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	78	34	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**80**	**34**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520234 - PRINTER SUPPLIES	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520300 - FOOD	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524021 - THERAPEUTIC SUPPLIES	0	0	0	0
524096 - SUPPORT -CHILD FLEX FUND	0	0	0	0
525000 - OVERHEAD	(476)	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	24	3	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(452)**	**3**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**

Fund: 0014 0014W WRAP AROUND
Budget Unit: 70578 - WRAP AROUND PRG.
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	**(372)**	**37**	**0**	**0**
Net Cost	**(633)**	**(223)**	**0**	**0**

Fund: 0014 0014A MENTAL HLTH MHSA
Budget Unit: 70579 - MHSA-WRKFRC ED TRN
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
480001 - TRANSFER FR OTHER AGENCY	0	0	121,000	121,000
Total 48 - TRANSFER	**0**	**0**	**121,000**	**121,000**
Total Revenue	**0**	**0**	**121,000**	**121,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	2	1	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	25	26	13	13
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**27**	**27**	**14**	**14**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520215 - ANSWERING SERVICE	0	0	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520400 - HOUSEHOLD EXPENSE	0	0	0	0
520500 - INSURANCE	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	12,163	13,151	26,737	26,737
524173 - SP GRANT EXP (SEE FILE)	50,000	49,327	40,000	40,000
525000 - OVERHEAD	417	0	510	510
525119 - LIABILITY SELF-FUND INSURANCE	20	12	2	2
527000 - TRAINING	0	1,270	52,818	52,818
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	1,023	0	0
Total 52 - SERVICES & SUPPLIES	**62,600**	**64,783**	**120,067**	**120,067**
Total Expenditures and Appropriations	**62,627**	**64,810**	**120,081**	**120,081**
Net Cost	**62,627**	**64,810**	**(919)**	**(919)**

Fund: 0014 MENTAL HEALTH
Budget Unit: 70581 - CARE COURT
Function: 00 - UNDEFINED
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER				
480000 - TRANSFER	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0014 MENTAL HEALTH
Budget Unit: 70581 - CARE COURT
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	300	300
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**300**	**300**
Total Revenue	**0**	**0**	**300**	**300**
51-SALARIES BENEFITS				
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	42,700	42,700
525000 - OVERHEAD	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	2,000	2,000
527410 - CLIENT SERVICE EXP	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**49,700**	**49,700**
Total Expenditures and Appropriations	**0**	**0**	**49,700**	**49,700**
Net Cost	**0**	**0**	**49,400**	**49,400**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	408	388	0	0
Total 43 - USE OF MONEY & PROPERTY	**408**	**388**	**0**	**0**
45-CHARGES FOR SERVICES				
45132 - HLTH. VRIP H & S 10605.3	2,390	2,566	1,800	1,800
45137 - HLTH B & D 1605.5	2	2	200	200
Total 45 - CHARGES FOR SERVICES	**2,392**	**2,568**	**2,000**	**2,000**
Total Revenue	**2,800**	**2,956**	**2,000**	**2,000**
51-SALARIES BENEFITS				
51080 - RETIREMENT	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520234 - PRINTER SUPPLIES	0	0	0	0
520261 - PRE-PRINTED FORMS	0	1,853	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	1,852	0	631	631
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**1,852**	**1,853**	**2,931**	**2,931**
Total Expenditures and Appropriations	**1,852**	**1,853**	**2,931**	**2,931**
Net Cost	**(948)**	**(1,103)**	**931**	**931**

Fund: 0015 0015E E.M.S.
Budget Unit: 20621 - EMS
Function: 02 - PUBLIC PROTECTION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	674	458	0	0
Total 43 - USE OF MONEY & PROPERTY	**674**	**458**	**0**	**0**
45-CHARGES FOR SERVICES				
45142 - HLTH EMS	44,508	33,401	54,205	54,205
Total 45 - CHARGES FOR SERVICES	**44,508**	**33,401**	**54,205**	**54,205**
Total Revenue	**45,182**	**33,859**	**54,205**	**54,205**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	31,279	31,318	46,240	46,240
525000 - OVERHEAD	869	0	965	965
Total 52 - SERVICES & SUPPLIES	**32,148**	**31,318**	**47,205**	**47,205**
58-TRANSFERS				
580000 - TRANSFER	6,909	5,224	7,000	7,000
Total 58 - TRANSFERS	**6,909**	**5,224**	**7,000**	**7,000**
Total Expenditures and Appropriations	**39,057**	**36,542**	**54,205**	**54,205**
Net Cost	**(6,125)**	**2,683**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0015 PUBLIC HEALTH
Budget Unit: 70559 - FED AID TL III.(HLTH)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44427 - FED.AID HEALTH CAT.	0	614,418	244,319	244,319
44427P - FED- HLTH CAT PRIOR	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**614,418**	**244,319**	**244,319**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**614,418**	**244,319**	**244,319**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	31,904	34,117	41,356	41,356
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	513	75	0	0
51070 - UNEMPLOYMENT INSURANCE	50	45	43	43
51080 - RETIREMENT	9,632	9,570	9,892	9,892
51081 - OPEB LIABILITY	1,654	1,590	1,840	1,840
51090 - GROUP INSURANCE	5,045	8,153	7,899	7,899
51100 - FICA/MEDICARE OASDI	2,506	2,505	3,164	3,164
51110 - COMPENSATION INSURANCE	580	720	702	702
51120 - CELL PHONE ALLOW	0	0	1	1
51150 - LIFE INSURANCE	0	0	1	1
Total 51 - SALARIES & BENEFITS	**51,884**	**56,775**	**64,898**	**64,898**
52-SERVICES SUPPLIES				
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	130	0	0	0
521900 - PROFESSIONAL SVC	151,636	133,581	154,603	154,603
524200 - RENTS/LEASES STRUCTURES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	4,538	0	6,718	6,718
525119 - LIABILITY SELF-FUND INSURANCE	519	612	546	546
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	952	903	4,177	4,177
527750 - IN CNTY HOSTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**157,775**	**135,096**	**166,044**	**166,044**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	19,479	21,608	13,682	13,682
Total 53 - OTHER CHARGES	**19,479**	**21,608**	**13,682**	**13,682**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0

Fund: 0015 PUBLIC HEALTH
Budget Unit: 70559 - FED AID TL III.(HLTH)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
57-TRANSFER OUT (continued)				
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**229,138**	**213,479**	**244,624**	**244,624**
Net Cost	**229,138**	**(400,939)**	**305**	**305**

Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	56,357	47,908	50,000	50,000
43998 - UNREALZED GAINS/LOSSES	9,254	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**65,611**	**47,908**	**50,000**	**50,000**
44-STATE FEDERAL AID				
44044 - STATE-VEH LIC FEES	1,004,242	1,566,547	1,300,000	1,300,000
44044P - STATE-VEH LIC FEES PR YR	0	0	0	0
44101 - STATE-AID FOR ALCOHOL	0	0	0	0
44141 - ST.-AID HLTH CAT. PROGRAM	2,059,770	2,601,835	2,608,054	2,608,054
44141P - ST AID HLTH CAT PRIOR YR	995,038	146,222	0	0
44142 - ST.-AID HLTH REALIGN. REV	554,372	360,680	120,000	120,000
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	151,165	0	0
44145P - STATE-CHILD LEAD PR	14,046	0	0	0
44149 - STATE-HEALTH ADMIN-TCS	300,000	225,000	300,000	300,000
44149P - STATE- HLTH ADMIN TSC PR	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44415 - FEDERAL - OTHER	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	0	0	0	0
44516P - FED-BLOCK GRANT ALCOHOL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**4,927,468**	**5,051,449**	**4,328,054**	**4,328,054**
45-CHARGES FOR SERVICES				
45083 - COPY/CERT COPY/POSTAGE	0	491	0	0
45140 - HEALTH FEES - OTHER	23,964	34,145	45,000	45,000
45140P - MNT HLTH FEES-PR YEAR	828	1,409	0	0
45143 - MISC HLTH CONTRACTS	529,012	394,013	4,500	4,500
45143P - MISC HLTH CONTRACTS	464,775	0	0	0
Total 45 - CHARGES FOR SERVICES	**1,018,579**	**430,058**	**49,500**	**49,500**
46-OTHER REVENUE				
45083 - COPY/CERT COPY/POSTAGE	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	15,719	0	0
46082 - SALE OF SURPLUS PROP	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	3,886	51	0	0
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**3,886**	**15,770**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	60,922	76,897	85,000	85,000
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	3,625	1,143	3,100	3,100
48004 - TRANSFER-IN4	105,362	92,305	110,000	110,000

Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER (continued)				
48005 - TRANSFER-IN5	0	0	0	0
48006 - TRANSFER-IN6	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
48008 - TRANSFER-IN8	0	0	257,780	257,780
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	66,295	66,295	66,295	66,295
48765 - TRN-A/D NON DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**236,204**	**236,640**	**522,175**	**522,175**
Total Revenue	**6,251,748**	**5,781,825**	**4,949,729**	**4,949,729**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	1,694,222	1,921,047	2,251,154	2,130,844
51020 - OTHER WAGES	67,771	30,803	200,000	200,000
51060 - OVERTIME PAY	42,650	18,159	0	0
51070 - UNEMPLOYMENT INSURANCE	4,126	3,857	4,572	4,572
51080 - RETIREMENT	489,046	571,425	520,962	510,938
51081 - OPEB LIABILITY	86,440	88,425	105,003	105,003
51090 - GROUP INSURANCE	312,454	361,819	325,053	389,453
51100 - FICA/MEDICARE OASDI	134,631	150,444	172,768	163,564
51110 - COMPENSATION INSURANCE	89,806	101,586	32,514	32,514
51120 - CELL PHONE ALLOW	10,680	10,600	10,278	9,078
51128 - BILINGUAL ALLOWANCE	420	420	840	840
51150 - LIFE INSURANCE	70	334	370	370
Total 51 - SALARIES & BENEFITS	**2,932,316**	**3,258,919**	**3,623,514**	**3,547,176**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	10,018	9,593	9,000	9,000
520202 - CELL PHONE SERVICE	895	3,549	6,120	6,120
520205 - PAGER SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	1,677	979	2,000	2,000
520215 - ANSWERING SERVICE	1,965	2,134	4,500	4,500
520220 - PAPER/PAPER SUPPLIES	1,780	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	13,334	17,820	24,525	24,525
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	2,700	2,700	3,000	3,000
520405 - LAUNDRY/DRY CLEAN SVC	0	0	0	0
520407 - REFUSE DISPOSAL	940	173	1,500	1,500

Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520410 - SOFTWARE LICENSE	7,861	5,360	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	30,586	39,308	39,000	39,000
520901 - OFFICE EQUIP MAINTENANCE	454	0	8,000	8,000
520902 - VEHICLE MAINTENANCE	16,670	4,248	12,000	12,000
520930 - CAR SEATS	2,031	2,000	2,000	2,000
520931 - HELMETS	1,319	662	2,000	2,000
521230 - OFFICE FURNITURE/EQUIP	6,016	186	4,305	4,305
521252 - CELL PHONE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	40,204	22,628	114,831	114,831
521501 - LAB TESTS	(3,702)	(1,343)	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	8,394	20,475	23,413	23,413
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	15,896	15,198	20,000	20,000
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	414,771	347,035	456,000	456,000
521986 - SECURITY	23,159	30,110	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	1,350	0	0
523000 - PROMOTIONAL MATERIAL	13,308	16,718	15,200	15,200
523300 - EDUCATE MATERIAL/INCENT	5,538	18,844	88,422	88,422
524000 - RENT - OFFICE/SPACE	0	0	0	0
524200 - RENTS/LEASES STRUCTURES	0	0	2,500	2,500
524400 - SPECIAL DEPARTMENT EXPENSE	541,337	246,964	150,763	150,763
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	498,221	0	776,683	776,683
525119 - LIABILITY SELF-FUND INSURANCE	32,125	30,722	27,781	27,781
525250 - OUTREACH & OTHER PROG EXP	277	0	0	0
527380 - NON EMPLOYEE TRAVEL	2,328	608	0	0
527400 - TRAVEL- IN COUNTY	18,565	18,453	17,843	17,843
527410 - CLIENT SERVICE EXP	792	750	5,000	5,000
527500 - TRAVEL- OUT OF COUNTY	67,620	76,019	84,878	84,878
527750 - IN CNTY HOSTING	155	0	0	0
527802 - ELECTRIC CHARGES	1,748	1,314	1,500	1,500
527803 - PROPANE/OTHR HEATING FUEL	3,455	2,759	3,500	3,500
527807 - WATER/SEWER CHARGES	816	1,112	1,500	1,500
529500 - COMPUTER	37,417	1,271	6,610	6,610

Fund: 0015 PUBLIC HEALTH
Budget Unit: 70560 - HEALTH
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
Total 52 - SERVICES & SUPPLIES	**1,820,670**	**939,699**	**1,939,374**	**1,939,374**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	26,953	32,300	33,680	33,680
530120 - SUPPORT & CARE HOPWA	33,461	40,907	49,492	49,492
Total 53 - OTHER CHARGES	**60,414**	**73,207**	**83,172**	**83,172**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	60,000	60,000
542600 - EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**60,000**	**60,000**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	200,000	200,000	200,000	200,000
580001 - TRANSFER	4,999	6,375	4,999	4,999
580002 - TRANSFER	0	0	100,000	100,000
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	178,101	29,486	41,969	41,969
580005 - TRANSFER	0	0	0	0
580006 - TRF TO AOD	0	0	0	0
58008 - Transfer to Facility	0	0	0	0
Total 58 - TRANSFERS	**383,100**	**235,861**	**346,968**	**346,968**
Total Expenditures and Appropriations	**5,196,500**	**4,507,686**	**6,053,028**	**5,976,690**
Net Cost	**(1,055,248)**	**(1,274,139)**	**1,103,299**	**1,026,961**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(4)	(3,201)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(4)**	**(3,201)**	**0**	**0**
44-STATE FEDERAL AID				
44141 - ST.-AID HLTH CAT. PROGRAM	0	81,370	119,428	119,428
44141P - ST AID HLTH CAT PRIOR YR	89,651	133,225	0	0
Total 44 - STATE & FEDERAL AID	**89,651**	**214,595**	**119,428**	**119,428**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	100,000	100,000
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**100,000**	**100,000**
Total Revenue	**89,647**	**211,394**	**219,428**	**219,428**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	50,737	35,580	61,728	61,728
51020 - OTHER WAGES	(49)	(16)	0	0
51060 - OVERTIME PAY	532	705	0	0
51070 - UNEMPLOYMENT INSURANCE	77	66	64	64
51080 - RETIREMENT	14,743	12,861	14,768	14,768
51081 - OPEB LIABILITY	1,473	1,694	1,961	1,961
51090 - GROUP INSURANCE	7,008	9,247	14,576	14,576
51100 - FICA/MEDICARE OASDI	3,865	2,628	4,736	4,736
51110 - COMPENSATION INSURANCE	797	1,045	976	976
51120 - CELL PHONE ALLOW	6	0	576	576
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**79,189**	**63,810**	**99,385**	**99,385**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520202 - CELL PHONE SERVICE	0	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	810	810
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521500 - MEDICAL SUPPLIES	0	0	0	0
521503 - VACCINE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	18,992	0	0	0
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	0	0	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	3,392	2,154	6,320	6,320
524430 - CABLE RADIO/TV	0	0	0	0
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	2,102	0	(5,958)	(5,958)
525119 - LIABILITY SELF-FUND INSURANCE	803	891	812	812
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	56	500	500
527500 - TRAVEL- OUT OF COUNTY	20,951	15,387	4,803	4,803
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**46,240**	**18,488**	**8,287**	**8,287**
54-FIXED ASSETS				
549122 - BIOTERRORISM EQUIP	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**125,429**	**82,298**	**107,672**	**107,672**
Net Cost	**35,782**	**(129,096)**	**(111,756)**	**(111,756)**

Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70566 - HLTH- HPP
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,087	(605)	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,087**	**(605)**	**0**	**0**
44-STATE FEDERAL AID				
44141 - ST.-AID HLTH CAT. PROGRAM	0	70,652	148,636	148,636
44141P - ST AID HLTH CAT PRIOR YR	102,580	102,685	0	0
Total 44 - STATE & FEDERAL AID	**102,580**	**173,337**	**148,636**	**148,636**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**105,667**	**172,732**	**148,636**	**148,636**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	45,270	25,715	57,311	57,311
51060 - OVERTIME PAY	355	238	0	0
51070 - UNEMPLOYMENT INSURANCE	63	57	55	55
51080 - RETIREMENT	15,582	10,258	13,716	13,716
51081 - OPEB LIABILITY	1,473	1,462	1,692	1,692
51090 - GROUP INSURANCE	6,012	7,591	17,410	17,410
51100 - FICA/MEDICARE OASDI	3,451	1,882	4,390	4,390
51110 - COMPENSATION INSURANCE	661	890	877	877
51120 - CELL PHONE ALLOW	14	0	576	576
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**72,881**	**48,093**	**96,027**	**96,027**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520216 - PDA-PRSNL DIGITAL ASSIST	0	0	0	0
520217 - SATELLITE PHONES	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521500 - MEDICAL SUPPLIES	0	0	0	0
521503 - VACCINE	0	0	0	0
521504 - PERSCRPTNS/PHARMACEUTICL	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	24,021	3,011	3,011
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	31,007	11,135	5,400	5,400
524771 - BIOTERRISM EQUIPMENT	0	0	0	0
525000 - OVERHEAD	2,415	0	4,756	4,756

Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70566 - HLTH- HPP
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	655	772	704	704
527380 - NON EMPLOYEE TRAVEL	493	3,188	4,082	4,082
527400 - TRAVEL- IN COUNTY	0	365	250	250
527500 - TRAVEL- OUT OF COUNTY	11,785	11,675	750	750
527750 - IN CNTY HOSTING	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**46,355**	**51,156**	**18,953**	**18,953**
54-FIXED ASSETS				
549122 - BIOTERRORISM EQUIP	0	0	15,540	15,540
Total 54 - FIXED ASSETS	**0**	**0**	**15,540**	**15,540**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	2,000	2,000	2,000	2,000
Total 58 - TRANSFERS	**2,000**	**2,000**	**2,000**	**2,000**
Total Expenditures and Appropriations	**121,236**	**101,249**	**132,520**	**132,520**
Net Cost	**15,569**	**(71,483)**	**(16,116)**	**(16,116)**

Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70567 - HLTHH1N1
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0015 0015P PUBLIC HLTH EMRG PREPAR
Budget Unit: 70568 - HLTHPHER
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(1,072)	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(1,072)**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(1,072)**	**0**	**0**	**0**
Net Cost	**(1,072)**	**0**	**0**	**0**

Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70580 - ALCOHOL & DRUG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42060 - CO ALC ABUSE/PREV.1463.25	2,771	1,976	0	0
Total 42 - FINES & PENALTIES	**2,771**	**1,976**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	5,213	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**5,213**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44101 - STATE-AID FOR ALCOHOL	0	0	0	0
44144 - STATE-AID PERINATAL D&A	0	0	0	0
44516 - FED-BLOCK GRANT ALCOHOL	341,795	233,060	440,000	440,000
44516P - FED-BLOCK GRANT ALCOHOL	0	174,510	0	0
Total 44 - STATE & FEDERAL AID	**341,795**	**407,570**	**440,000**	**440,000**
45-CHARGES FOR SERVICES				
45143 - MISC HLTH CONTRACTS	0	0	0	0
45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
45305 - DRUG COURT FEE	0	0	0	0
45330 - DRUG PROG. FEE/DIVERSION	3,119	1,845	0	0
45331 - ASSMT VC 23649 $100	5,801	4,089	0	0
Total 45 - CHARGES FOR SERVICES	**8,920**	**5,934**	**0**	**0**
46-OTHER REVENUE				
46607 - OTHER MISCELLANEOUS	0	0	175,677	175,677
Total 46 - OTHER REVENUE	**0**	**0**	**175,677**	**175,677**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	669,649	669,649
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
Total 48 - TRANSFER	**0**	**0**	**669,649**	**669,649**
Total Revenue	**358,699**	**415,480**	**1,285,326**	**1,285,326**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	205,119	269,705	443,780	443,780
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	10,000	15,807	15,600	15,600
51070 - UNEMPLOYMENT INSURANCE	116	110	152	152
51080 - RETIREMENT	58,084	82,464	106,258	106,258
51081 - OPEB LIABILITY	6,641	12,185	14,098	14,098
51090 - GROUP INSURANCE	35,185	58,202	98,938	98,938
51100 - FICA/MEDICARE OASDI	16,572	21,622	34,028	34,028
51110 - COMPENSATION INSURANCE	1,392	1,701	2,076	2,076
51120 - CELL PHONE ALLOW	300	300	300	300
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**333,409**	**462,096**	**715,230**	**715,230**

Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70580 - ALCOHOL & DRUG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	556	0	0	0
520202 - CELL PHONE SERVICE	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	36	31	0	0
520250 - COPY MACHINE LEASE	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521500 - MEDICAL SUPPLIES	317	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	700	0	0	0
521800 - OFFICE EXPENSE	811	171	0	0
521900 - PROFESSIONAL SVC	65,376	51,021	35,000	35,000
521905 - RESIDENTIAL TREATMENT SVC	43,448	24,442	60,000	60,000
523000 - PROMOTIONAL MATERIAL	0	0	0	0
523300 - EDUCATE MATERIAL/INCENT	0	4,303	0	0
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	15,812	0	52,038	52,038
525119 - LIABILITY SELF-FUND INSURANCE	1,062	1,482	1,950	1,950
527000 - TRAINING	2,438	998	0	0
527400 - TRAVEL- IN COUNTY	30	0	0	0
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	5,013	4,981	0	0
527750 - IN CNTY HOSTING	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529500 - COMPUTER	0	0	0	0
529921 - FINGER PRINTING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**135,599**	**87,429**	**148,988**	**148,988**
57-TRANSFER OUT				
570000 - TRANSFERS IN/OUT--IT	0	0	0	0
570001 - TSFR - MUNIS SAAS ANN FEE	0	0	0	0
Total 57 - TRANSFER OUT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	105,362	92,305	110,000	110,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
580005 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**105,362**	**92,305**	**110,000**	**110,000**
Total Expenditures and Appropriations	**574,370**	**641,830**	**974,218**	**974,218**
Net Cost	**215,671**	**226,350**	**(311,108)**	**(311,108)**

Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70582 - DRINK/DRIVE PROG
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45263 - FIRST OFFENDER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
45-CHARGES FOR SERVICES				
45272 - CLIENT FEES DRUG/ALCOHOL	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
523300 - EDUCATE MATERIAL/INCENT	0	0	0	0
525000 - OVERHEAD	(30)	0	0	0
Total 52 - SERVICES & SUPPLIES	**(30)**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(30)**	**0**	**0**	**0**
Net Cost	**(30)**	**0**	**0**	**0**

Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70630 - DRUG COURT (A&D)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42060 - CO ALC ABUSE/PREV.1463.25	0	0	3,105	3,105
Total 42 - FINES & PENALTIES	**0**	**0**	**3,105**	**3,105**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44226 - STATE - DRUG COURT	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44295 - STATE-MENTAL HEALTH	0	191,104	250,000	250,000
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**191,104**	**250,000**	**250,000**
45-CHARGES FOR SERVICES				
45330 - DRUG PROG. FEE/DIVERSION	0	0	3,291	3,291
45331 - ASSMT VC 23649 $100	0	0	7,075	7,075
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**10,366**	**10,366**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	0	0	0	0
48003 - TRANSFER-IN3	0	0	0	0
48004 - TRANSFER-IN4	0	0	0	0
48760 - TRN-A/D DRUG COURT	0	0	0	250,000
48770 - TRN-A/D DRUG M/CAL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**250,000**
Total Revenue	**0**	**191,104**	**263,471**	**513,471**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	2	2	3	3
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	26	33	32	32
51120 - CELL PHONE ALLOW	0	0	0	0
51128 - BILINGUAL ALLOWANCE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**28**	**35**	**35**	**35**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	500	500
520202 - CELL PHONE SERVICE	0	0	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	5,000	5,000
521500 - MEDICAL SUPPLIES	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	3,000	1,396	3,000	3,000
521800 - OFFICE EXPENSE	0	0	1,500	1,500

Fund: 0016 ALCOHOL & DRUG
Budget Unit: 70630 - DRUG COURT (A&D)
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521900 - PROFESSIONAL SVC	0	45,893	165,000	165,000
521905 - RESIDENTIAL TREATMENT SVC	0	0	0	0
523000 - PROMOTIONAL MATERIAL	0	0	1,000	1,000
524000 - RENT - OFFICE/SPACE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	5,000	5,000
525000 - OVERHEAD	965	0	(265)	(265)
525119 - LIABILITY SELF-FUND INSURANCE	24	28	26	26
527400 - TRAVEL- IN COUNTY	0	0	750	750
527500 - TRAVEL- OUT OF COUNTY	0	0	5,000	5,000
528700 - HOSPITAL SERVICES	0	0	0	0
529500 - COMPUTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**3,989**	**47,317**	**188,511**	**188,511**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	402	0	45,000	45,000
580001 - TRANSFER	0	0	669,649	669,649
580002 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	0	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
580009 - INTER GOV TRSF	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**402**	**0**	**714,649**	**714,649**
Total Expenditures and Appropriations	**4,419**	**47,352**	**903,195**	**903,195**
Net Cost	**4,419**	**(143,752)**	**639,724**	**389,724**

Fund: 0017 0017C SHERIFF CIVIL OPERATIONS
Budget Unit: 20342 - CIVIL OPERATIONS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	441	258	200	200
Total 43 - USE OF MONEY & PROPERTY	**441**	**258**	**200**	**200**
45-CHARGES FOR SERVICES				
45082 - S.O. CIVIL OPERATIONS	7,465	8,129	8,000	8,000
Total 45 - CHARGES FOR SERVICES	**7,465**	**8,129**	**8,000**	**8,000**
Total Revenue	**7,906**	**8,387**	**8,200**	**8,200**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	300	300
520233 - PRINTING SVC/CHRGS	0	0	100	100
520250 - COPY MACHINE LEASE	1,654	1,390	1,600	1,600
520411 - ANN SOFTWARE FEE/MAINT	4,893	5,138	5,344	5,344
521230 - OFFICE FURNITURE/EQUIP	0	0	1,000	1,000
521800 - OFFICE EXPENSE	0	0	1,272	1,272
523710 - ANNUAL PUB/REF MANUALS	0	0	0	0
525000 - OVERHEAD	1,951	0	2,226	2,226
527500 - TRAVEL- OUT OF COUNTY	4,698	2,041	747	747
528400 - CONTINGENCIES	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**13,196**	**8,569**	**12,689**	**12,689**
Total Expenditures and Appropriations	**13,196**	**8,569**	**12,689**	**12,689**
Net Cost	**5,290**	**182**	**4,489**	**4,489**

Fund: 0017 0017N NARCOTICS FUND
Budget Unit: 20343 - NARCOTICS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	6,704	0	0
Total 42 - FINES & PENALTIES	**0**	**6,704**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,351	2,012	2,000	2,000
43998 - UNREALZED GAINS/LOSSES	13,509	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**15,860**	**2,012**	**2,000**	**2,000**
44-STATE FEDERAL AID				
44412 - FED-ASSET FORFEITURE	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**15,860**	**8,716**	**2,000**	**2,000**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
521103 - BATTERIES	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	379	5,000	5,000
521260 - CAMERA/CAMERA ACCESSORY	0	0	2,000	2,000
524207 - STORAGE SPACE RENT	1,992	1,992	2,000	2,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	(95)	0	24	24
526300 - HELICOPTER/AIRCRAFT EXP	0	0	12,000	12,000
526600 - NARCOTIC INVESTIGATION	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	4,039	0	8,000	8,000
528400 - CONTINGENCIES	0	0	38,834	38,834
Total 52 - SERVICES & SUPPLIES	**5,936**	**2,371**	**67,858**	**67,858**
54-FIXED ASSETS				
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
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**5,936**	**2,371**	**67,858**	**67,858**
Net Cost	**(9,924)**	**(6,345)**	**65,858**	**65,858**

Fund: 0017 0017I INMATE WELFARE FUND
Budget Unit: 22911 - INMATE WELFARE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,530	2,484	1,000	1,000
Total 43 - USE OF MONEY & PROPERTY	**2,530**	**2,484**	**1,000**	**1,000**
46-OTHER REVENUE				
46018 - COMMISSARY	41,185	42,193	40,000	40,000
46055 - UNCLAIMED FUNDS	0	0	0	0
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**41,185**	**42,193**	**40,000**	**40,000**
48-TRANSFER				
48000 - TRANSFER-IN	1,622	8,676	6,485	6,485
Total 48 - TRANSFER	**1,622**	**8,676**	**6,485**	**6,485**
Total Revenue	**45,337**	**53,353**	**47,485**	**47,485**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	221	217	300	300
521240 - TOOLS & EQUIPMENT	0	0	4,000	4,000
521300 - MAINT. BUILDINGS & GROUND	2,778	798	12,000	12,000
521700 - MISC EXPENSES	674	185	7,500	7,500
521900 - PROFESSIONAL SVC	4,286	4,260	7,000	7,000
522950 - EDUCATIONAL MATERIALS	0	0	0	0
523670 - REF MANUAL/LAW,CODE BOOKS	1,166	4,895	7,000	7,000
523711 - SUBSCRIPTIONS	0	1,272	1,500	1,500
524409 - COMMISSARY EXPENSES	25,353	20,882	40,000	40,000
524430 - CABLE RADIO/TV	1,964	1,279	2,000	2,000
524550 - KITCHEN EQUIPMENT	0	0	4,000	4,000
525000 - OVERHEAD	5,149	0	6,485	6,485
527804 - HEATING FUEL/OIL	0	0	0	0
528220 - TELEVISION(S)	82	0	5,000	5,000
528400 - CONTINGENCIES	0	0	15,171	15,171
529851 - COMPUTER HARDWARE/SUPPL	0	0	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**41,673**	**33,788**	**115,956**	**115,956**
53-OTHER CHARGES				
530100 - SUPPORT - CARE OF PERSONS	2,371	3,357	10,000	10,000
Total 53 - OTHER CHARGES	**2,371**	**3,357**	**10,000**	**10,000**
54-FIXED ASSETS				
541245 - INDUSTRIAL WASHER	0	0	0	0
541246 - INDUSTRIAL DRYER	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**44,044**	**37,145**	**125,956**	**125,956**
Net Cost	**(1,293)**	**(16,208)**	**78,471**	**78,471**

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44095 - RESIL ALLOC FOR PSPS 2019	0	0	0	0
44132 - STATE HOMELAND DEFENSE	0	0	0	0
44132P - STATE -HOME LAND DEF	0	0	0	0
44375 - STATE-CALOES HAZ MIT	0	0	0	0
44375P - STATE-CALOES HAZ MIT PY	0	0	0	0
44380 - STATE- EMPG/OES	0	0	0	0
44380P - STATE EMPG/OES	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	4,500	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48002 - TRANSFER-IN2	5,462	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**9,962**	**0**	**0**	**0**
Total Revenue	**9,962**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521102 - FUEL - VEHICLE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	0	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523804 - RADIO EQUIP RENT/LEASE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	345	345
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**345**	**345**

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
544130 - GENERATOR	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	26	26
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**26**	**26**
Total Expenditures and Appropriations	**0**	**0**	**371**	**371**
Net Cost	**(9,962)**	**0**	**371**	**371**

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44055 - STATE AID AB 443	0	0	0	0
44065 - STATE-TOBACCO GRANT	0	0	0	0
44290 - STATE-OTHER	0	0	0	0
44520 - FEDL-OTHER & FAA	897	4,966	5,869	5,869
44520P - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**897**	**4,966**	**5,869**	**5,869**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	26,362	16,071	0	0
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
46082 - SALE OF SURPLUS PROP	495	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	113,439	58,678	0	0
Total 46 - OTHER REVENUE	**140,296**	**74,749**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	228,108	38,618	164,154	164,154
480001 - TRANSFER FR OTHER AGENCY	0	1,994	0	0
48001 - TRANSFER-IN1	0	0	12,045	12,045
48021 - TRF IN - ARPA FUNDS	120,297	351,274	0	0
48715 - TRN-SO SLESA	500,000	500,000	500,000	500,000
Total 48 - TRANSFER	**848,405**	**891,886**	**676,199**	**676,199**
Total Revenue	**989,598**	**971,601**	**682,068**	**682,068**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	26,193	0	30,000	30,000
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	19,127	25,000	25,000
51070 - UNEMPLOYMENT INSURANCE	398	23	23	23
51080 - RETIREMENT	0	5,394	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	2,004	478	2,661	2,661
51110 - COMPENSATION INSURANCE	525	558	423	423
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**29,120**	**25,580**	**58,107**	**58,107**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
520233 - PRINTING SVC/CHRGS	868	0	3,000	3,000
520407 - REFUSE DISPOSAL	0	0	0	0
520411 - ANN SOFTWARE FEE/MAINT	57,894	444,772	133,191	133,191
520902 - VEHICLE MAINTENANCE	57,908	69,455	75,000	75,000
520907 - EQUIP. MAINT.CONTRACT	30,143	26,693	80,000	80,000

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
520912 - COMMUNICATION EQUIP MAINT	9,842	16,406	39,400	39,400
520940 - SAFETY EQUIPMENT/EXPENSES	10,833	6,813	30,000	30,000
521100 - BADGES	2,000	874	5,500	5,500
521102 - FUEL - VEHICLE	23,105	14,184	40,000	40,000
521103 - BATTERIES	0	0	2,500	2,500
521230 - OFFICE FURNITURE/EQUIP	5,677	6,252	45,880	45,880
521231 - COMPUTERS<1500.00	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	27,500	27,500
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	294	0	59,900	59,900
521800 - OFFICE EXPENSE	4,477	5,078	7,500	7,500
521801 - Office Water	0	0	0	0
521900 - PROFESSIONAL SVC	23,646	24,000	30,000	30,000
524400 - SPECIAL DEPARTMENT EXPENSE	15,610	19,810	16,965	16,965
524900 - AMMUNITION/TACTICAL SUPP	56,290	40,651	150,143	150,143
525000 - OVERHEAD	3,472	0	738	738
525119 - LIABILITY SELF-FUND INSURANCE	363	316	284	284
527500 - TRAVEL- OUT OF COUNTY	37,032	40,602	60,000	60,000
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
529500 - COMPUTER	10,058	6,371	10,000	10,000
529851 - COMPUTER HARDWARE/SUPPL	2,175	6,209	8,000	8,000
Total 52 - SERVICES & SUPPLIES	**351,687**	**728,486**	**825,501**	**825,501**
54-FIXED ASSETS				
540412 - SOFTWARE	120,297	0	0	0
541245 - INDUSTRIAL WASHER	30,792	0	0	0
541500 - VEHICLE	232,291	82,261	200,000	200,000
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
542600 - EQUIPMENT	0	19,052	70,500	70,500
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	22,000	22,000
544130 - GENERATOR	0	0	45,000	45,000
545700 - PATROL EQUIPMENT	214,896	14,500	24,154	24,154
549500 - COMPUTER HARDWARE	0	0	0	0
549921 - LIVE SCAN - FINGER PRNT	0	0	0	0
Total 54 - FIXED ASSETS	**598,276**	**115,813**	**361,654**	**361,654**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	225,000	225,000
580001 - TRANSFER	0	0	0	0
580002 - TRANSFER	0	0	709	709

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS (continued)				
580003 - INTER FUND TRANSFER	586	0	0	0
580004 - INTERFUND TRASNFER	0	0	0	0
580005 - TRANSFER	5,462	0	0	0
580006 - TRF TO AOD	1,622	8,676	6,485	6,485
580007 - TRANSFER	0	0	0	0
580008 - TRANSFER	135	0	0	0
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**7,805**	**8,676**	**232,194**	**232,194**
Total Expenditures and Appropriations	**986,888**	**878,555**	**1,477,456**	**1,477,456**
Net Cost	**(2,710)**	**(93,046)**	**795,388**	**795,388**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70338 - SCAAP -SO
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520400 - HOUSEHOLD EXPENSE	0	3,535	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521900 - PROFESSIONAL SVC	0	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	0	0
525000 - OVERHEAD	16	0	93	93
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**16**	**3,535**	**93**	**93**
58-TRANSFERS				
580000 - TRANSFER	0	0	6,639	6,639
Total 58 - TRANSFERS	**0**	**0**	**6,639**	**6,639**
Total Expenditures and Appropriations	**16**	**3,535**	**6,732**	**6,732**
Net Cost	**16**	**3,535**	**6,732**	**6,732**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	0	0	0	0
44520P - FEDL-OTHER & FAA	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	(25)	0	(6)	(6)
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(25)**	**0**	**(6)**	**(6)**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	539	539
580001 - TRANSFER	0	0	144	144
Total 58 - TRANSFERS	**0**	**0**	**683**	**683**
Total Expenditures and Appropriations	**(25)**	**0**	**677**	**677**
Net Cost	**(25)**	**0**	**677**	**677**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70340 - EVERY 15 MIN
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
48212 - CONTRI TRANS FR G.F.	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	134	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524401 - SPEC DEPT EXP EV 15 MIN	0	0	0	0
525000 - OVERHEAD	(58)	0	(6)	(6)
Total 52 - SERVICES & SUPPLIES	**(58)**	**134**	**(6)**	**(6)**
58-TRANSFERS				
580000 - TRANSFER	0	0	87	87
Total 58 - TRANSFERS	**0**	**0**	**87**	**87**
Total Expenditures and Appropriations	**(58)**	**134**	**81**	**81**
Net Cost	**(58)**	**134**	**81**	**81**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70343 - CALMMET - SO
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46070P - CONTRI OTHR AGENCY PRIOR	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48716 - TRN-SO CAL EMA	29,486	29,486	29,486	29,486
Total 48 - TRANSFER	**29,486**	**29,486**	**29,486**	**29,486**
Total Revenue	**29,486**	**29,486**	**29,486**	**29,486**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	5,877	5,807	20,000	20,000
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51100 - FICA/MEDICARE OASDI	85	84	290	290
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**5,962**	**5,891**	**20,290**	**20,290**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	11,262	8,871	6,061	6,061
520902 - VEHICLE MAINTENANCE	2,046	267	8,000	8,000
521102 - FUEL - VEHICLE	10,186	8,310	15,000	15,000
521103 - BATTERIES	0	744	1,500	1,500
521260 - CAMERA/CAMERA ACCESSORY	0	0	2,000	2,000
524207 - STORAGE SPACE RENT	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	2,203	623	5,500	5,500
525000 - OVERHEAD	416	0	385	385
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
526600 - NARCOTIC INVESTIGATION	(2,000)	0	3,000	3,000
527500 - TRAVEL- OUT OF COUNTY	375	220	3,000	3,000
528400 - CONTINGENCIES	0	0	18,514	18,514
529500 - COMPUTER	0	0	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**24,488**	**19,035**	**62,960**	**62,960**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
545600 - INVESTIGATON EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**30,450**	**24,926**	**83,250**	**83,250**
Net Cost	**964**	**(4,560)**	**53,764**	**53,764**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70344 - HOMELND SEC - SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	0	68,465	91,008	91,008
44132P - STATE -HOME LAND DEF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**68,465**	**91,008**	**91,008**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**68,465**	**91,008**	**91,008**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	0	20,000	20,000
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	3,000	3,000
521250 - COMMUNICATION EQUIP	4,553	0	4,500	4,500
525000 - OVERHEAD	0	0	(108)	(108)
527500 - TRAVEL- OUT OF COUNTY	0	0	108	108
529500 - COMPUTER	0	22,071	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	0	63,508	63,508
Total 52 - SERVICES & SUPPLIES	**4,553**	**22,071**	**91,008**	**91,008**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
540850 - MEDICAL/CLINICAL EQUIP	0	0	0	0
541000 - BOAT	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	41,841	0	0	0
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**41,841**	**0**	**0**	**0**
Total Expenditures and Appropriations	**46,394**	**22,071**	**91,008**	**91,008**
Net Cost	**46,394**	**(46,394)**	**0**	**0**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70345 - HOMELND SEC - OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	7,300	6,507	0	0
44132P - STATE -HOME LAND DEF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**7,300**	**6,507**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**7,300**	**6,507**	**0**	**0**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	7,300	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520912 - COMMUNICATION EQUIP MAINT	0	0	0	0
521240 - TOOLS & EQUIPMENT	0	0	0	0
521250 - COMMUNICATION EQUIP	6,507	0	0	0
521260 - CAMERA/CAMERA ACCESSORY	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	407	0	20	20
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	1,248	0	0
528400 - CONTINGENCIES	0	0	0	0
529100 - HAZMAT SUPPLIES	0	0	0	0
529500 - COMPUTER	0	64,769	0	0
529851 - COMPUTER HARDWARE/SUPPL	0	1,493	0	0
Total 52 - SERVICES & SUPPLIES	**14,214**	**67,510**	**20**	**20**
54-FIXED ASSETS				
541981 - TRUCK ACCESSORY-PERM	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	0	0
549100 - HAZMAT EQUIPMENT/LAB	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70345 - HOMELND SEC - OES
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS				
580000 - TRANSFER	0	0	12,045	12,045
Total 58 - TRANSFERS	**0**	**0**	**12,045**	**12,045**
Total Expenditures and Appropriations	**14,214**	**67,510**	**12,065**	**12,065**
Net Cost	**6,914**	**61,003**	**12,065**	**12,065**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70348 - DCE/SP
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44500 - FEDL-LAW ENFORCEMENT	25,425	26,717	30,000	30,000
Total 44 - STATE & FEDERAL AID	**25,425**	**26,717**	**30,000**	**30,000**
48-TRANSFER				
48001 - TRANSFER-IN1	586	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**586**	**0**	**0**	**0**
Total Revenue	**26,011**	**26,717**	**30,000**	**30,000**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	0	0
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	423	423
525000 - OVERHEAD	43	0	130	130
526300 - HELICOPTER/AIRCRAFT EXP	25,425	26,717	30,000	30,000
Total 52 - SERVICES & SUPPLIES	**25,468**	**26,717**	**30,553**	**30,553**
Total Expenditures and Appropriations	**25,468**	**26,717**	**30,553**	**30,553**
Net Cost	**(543)**	**0**	**553**	**553**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70350 - BOAT SFTY & ENFRCMNT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40020 - CURRENT UNSECURED TAXES	39,436	38,964	38,964	38,964
Total 40 - TAX REVENUE	**39,436**	**38,964**	**38,964**	**38,964**
44-STATE FEDERAL AID				
44260 - STATE-BOAT PATROL	123,193	127,523	93,764	93,764
44260P - STATE -BOAT PATROL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**123,193**	**127,523**	**93,764**	**93,764**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48001 - TRANSFER-IN1	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**162,629**	**166,487**	**132,728**	**132,728**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	71,984	100,427	105,000	105,000
51060 - OVERTIME PAY	1,562	1,836	5,000	5,000
51070 - UNEMPLOYMENT INSURANCE	3,886	5,086	6,199	6,199
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	5,472	7,969	8,415	8,415
51110 - COMPENSATION INSURANCE	1,069	1,303	1,193	1,193
51125 - CLOTHING ALLOWANCE	0	1,600	2,500	2,500
Total 51 - SALARIES & BENEFITS	**83,973**	**118,221**	**128,307**	**128,307**
52-SERVICES SUPPLIES				
520108 - UNIFORMS	0	0	0	0
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	2,476	2,476	2,526	2,526
520900 - EQUIPMENT MAINTENANCE	10,570	17,070	22,878	22,878
521100 - BADGES	0	0	1,000	1,000
521102 - FUEL - VEHICLE	16,817	12,474	35,000	35,000
521240 - TOOLS & EQUIPMENT	3,241	7,417	15,000	15,000
524207 - STORAGE SPACE RENT	8,400	8,400	13,000	13,000
524400 - SPECIAL DEPARTMENT EXPENSE	302	0	8,500	8,500
525000 - OVERHEAD	881	0	2,704	2,704
525119 - LIABILITY SELF-FUND INSURANCE	1,011	1,074	971	971
527380 - NON EMPLOYEE TRAVEL	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	205	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	0	0	10,000	10,000
Total 52 - SERVICES & SUPPLIES	**43,698**	**49,116**	**112,579**	**112,579**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70350 - BOAT SFTY & ENFRCMNT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
54-FIXED ASSETS				
541000 - BOAT	0	0	0	0
541500 - VEHICLE	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
549630 - BOAT MOTOR	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**127,671**	**167,337**	**240,886**	**240,886**
Net Cost	**(34,958)**	**850**	**108,158**	**108,158**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70356 - SLESF - SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	38,200	0	0
44393 - ST- SLESF & JUVNL JST	186,159	194,663	150,000	150,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**186,159**	**232,863**	**150,000**	**150,000**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	275	49	0	0
Total 46 - OTHER REVENUE	**275**	**49**	**0**	**0**
Total Revenue	**186,434**	**232,912**	**150,000**	**150,000**
51-SALARIES BENEFITS				
51081 - OPEB LIABILITY	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	20,005	59,845	43,102	43,102
520902 - VEHICLE MAINTENANCE	21,664	(140)	45,000	45,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	92,991	92,991
521102 - FUEL - VEHICLE	0	14,124	25,000	25,000
521240 - TOOLS & EQUIPMENT	0	0	35,200	35,200
524400 - SPECIAL DEPARTMENT EXPENSE	0	5,363	15,189	15,189
525000 - OVERHEAD	260	0	270	270
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**41,929**	**79,192**	**256,752**	**256,752**
54-FIXED ASSETS				
541500 - VEHICLE	0	72,809	200,000	200,000
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
549500 - COMPUTER HARDWARE	21,611	0	0	0
Total 54 - FIXED ASSETS	**21,611**	**72,809**	**200,000**	**200,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	125,000	125,000
Total 58 - TRANSFERS	**0**	**0**	**125,000**	**125,000**
Total Expenditures and Appropriations	**63,540**	**152,001**	**581,752**	**581,752**
Net Cost	**(122,894)**	**(80,911)**	**431,752**	**431,752**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70357 - SHERIFF-MEDCOM
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46056 - MEDCOM - RADIO	42,000	18,000	18,000	18,000
Total 46 - OTHER REVENUE	**42,000**	**18,000**	**18,000**	**18,000**
48-TRANSFER				
48000 - TRANSFER-IN	6,909	5,224	0	0
48001 - TRANSFER-IN1	0	0	7,000	7,000
Total 48 - TRANSFER	**6,909**	**5,224**	**7,000**	**7,000**
Total Revenue	**48,909**	**23,224**	**25,000**	**25,000**
52-SERVICES SUPPLIES				
520912 - COMMUNICATION EQUIP MAINT	10,342	13,153	30,403	30,403
521250 - COMMUNICATION EQUIP	0	0	10,000	10,000
525000 - OVERHEAD	(117)	0	326	326
527802 - ELECTRIC CHARGES	0	0	0	0
528400 - CONTINGENCIES	0	0	60,202	60,202
Total 52 - SERVICES & SUPPLIES	**10,225**	**13,153**	**100,931**	**100,931**
54-FIXED ASSETS				
542203 - REPEATER EQUIP/INSTALL	0	0	45,000	45,000
Total 54 - FIXED ASSETS	**0**	**0**	**45,000**	**45,000**
Total Expenditures and Appropriations	**10,225**	**13,153**	**145,931**	**145,931**
Net Cost	**(38,684)**	**(10,071)**	**120,931**	**120,931**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70359 - SLESF - JAIL
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44393 - ST- SLESF & JUVNL JST	9,976	10,406	8,500	8,500
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**9,976**	**10,406**	**8,500**	**8,500**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	3,389	0	0	0
Total 46 - OTHER REVENUE	**3,389**	**0**	**0**	**0**
Total Revenue	**13,365**	**10,406**	**8,500**	**8,500**
52-SERVICES SUPPLIES				
520940 - SAFETY EQUIPMENT/EXPENSES	3,389	13,070	7,334	7,334
524900 - AMMUNITION/TACTICAL SUPP	4,229	0	13,060	13,060
525000 - OVERHEAD	336	0	235	235
Total 52 - SERVICES & SUPPLIES	**7,954**	**13,070**	**20,629**	**20,629**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**7,954**	**13,070**	**20,629**	**20,629**
Net Cost	**(5,411)**	**2,664**	**12,129**	**12,129**

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44079 - STATE- CORR AB109	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45223 - ELECTRONIC MONITORING FEE	15,525	7,762	0	0
Total 45 - CHARGES FOR SERVICES	**15,525**	**7,762**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	12,741	0	0
48079 - TRN-CCPIF AB109	568,117	632,307	632,715	632,715
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**568,117**	**645,048**	**632,715**	**632,715**
Total Revenue	**583,642**	**652,810**	**632,715**	**632,715**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	254,153	236,054	240,428	240,428
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	63,811	63,458	50,000	50,000
51070 - UNEMPLOYMENT INSURANCE	250	218	226	226
51080 - RETIREMENT	45,132	99,972	98,291	98,291
51081 - OPEB LIABILITY	9,660	9,283	10,743	10,743
51090 - GROUP INSURANCE	21,224	47,387	55,273	55,273
51100 - FICA/MEDICARE OASDI	14,137	12,429	13,031	13,031
51110 - COMPENSATION INSURANCE	2,836	3,715	3,685	3,685
51120 - CELL PHONE ALLOW	1,920	1,120	1,920	1,920
51125 - CLOTHING ALLOWANCE	3,700	3,700	3,700	3,700
51128 - BILINGUAL ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**416,823**	**477,336**	**477,297**	**477,297**
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	29,171	17,968	25,000	25,000
520400 - HOUSEHOLD EXPENSE	7,842	6,155	8,000	8,000
520407 - REFUSE DISPOSAL	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	1,035	1,348	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	984	1,752	15,000	15,000

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	4,286	3,117	7,000	7,000
521980 - MEDICAL SERVICE - PROF SV	119,468	104,034	104,424	104,424
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	2,000	2,000
525000 - OVERHEAD	17,790	0	33,324	33,324
525119 - LIABILITY SELF-FUND INSURANCE	2,598	2,935	2,895	2,895
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527802 - ELECTRIC CHARGES	0	0	0	0
527803 - PROPANE/OTHR HEATING FUEL	0	0	0	0
527804 - HEATING FUEL/OIL	0	0	0	0
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**183,174**	**137,309**	**198,843**	**198,843**
Total Expenditures and Appropriations	**599,997**	**614,645**	**676,140**	**676,140**
Net Cost	**16,355**	**(38,165)**	**43,425**	**43,425**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70375 - COMMUNICATIONS
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45040 - LEASE PAYMENT	11,215	70,255	65,113	65,113
Total 45 - CHARGES FOR SERVICES	**11,215**	**70,255**	**65,113**	**65,113**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46239 - DONATIONS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	78,699	0	98,573	98,573
Total 46 - OTHER REVENUE	**78,699**	**0**	**98,573**	**98,573**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48100 - TRF IN DIASTER	0	0	0	0
49003 - PROCEEDS FROM LEASES	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**89,914**	**70,255**	**163,686**	**163,686**
52-SERVICES SUPPLIES				
521250 - COMMUNICATION EQUIP	15,467	19,362	112,073	112,073
521900 - PROFESSIONAL SVC	0	2,765	0	0
523804 - RADIO EQUIP RENT/LEASE	0	2,403	11,595	11,595
524300 - SMALL TOOLS/INSTRUMENTS	0	0	0	0
525000 - OVERHEAD	0	0	864	864
527800 - UTILITIES	48,299	47,960	51,060	51,060
528400 - CONTINGENCIES	0	0	81,453	81,453
529370 - INTEREST EXPENSE LEASE	0	0	0	0
52970 - PRINCIPAL LEASE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**63,766**	**72,490**	**257,045**	**257,045**
54-FIXED ASSETS				
540412 - SOFTWARE	0	0	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	17,000	17,000
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
549500 - COMPUTER HARDWARE	0	0	0	0
549950 - LEASE EXPENDITURE CAP OUTLAY	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**17,000**	**17,000**
Total Expenditures and Appropriations	**63,766**	**72,490**	**274,045**	**274,045**
Net Cost	**(26,148)**	**2,235**	**110,359**	**110,359**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70384 - OHV GRANT
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44109 - STATE-AID OHV (LIC FEES)	27,382	27,040	23,000	23,000
44110 - STATE-OHV GRANT SHERIFF	20,268	0	32,857	32,857
44110P - STATE-OHV GRANT SHERIFF	25,071	0	0	0
Total 44 - STATE & FEDERAL AID	**72,721**	**27,040**	**55,857**	**55,857**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	27,192	0	0
Total 46 - OTHER REVENUE	**0**	**27,192**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**72,721**	**54,232**	**55,857**	**55,857**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	26,013	45,948	70,000	70,000
51070 - UNEMPLOYMENT INSURANCE	0	0	1	1
51100 - FICA/MEDICARE OASDI	417	1,031	1,015	1,015
51110 - COMPENSATION INSURANCE	0	0	2	2
Total 51 - SALARIES & BENEFITS	**26,430**	**46,979**	**71,018**	**71,018**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	3,528	826	25,000	25,000
520902 - VEHICLE MAINTENANCE	0	0	0	0
521240 - TOOLS & EQUIPMENT	3,130	2,934	20,000	20,000
521700 - MISC EXPENSES	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	(40)	0	781	781
525119 - LIABILITY SELF-FUND INSURANCE	0	2	2	2
527500 - TRAVEL- OUT OF COUNTY	0	0	33,180	33,180
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**6,618**	**3,762**	**78,963**	**78,963**
54-FIXED ASSETS				
545700 - PATROL EQUIPMENT	0	10,973	0	0
Total 54 - FIXED ASSETS	**0**	**10,973**	**0**	**0**
Total Expenditures and Appropriations	**33,048**	**61,714**	**149,981**	**149,981**
Net Cost	**(39,673)**	**7,482**	**94,124**	**94,124**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70385 - OES/ADA SHRFF
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44263 - STATE-OCJP S.O. DC	0	0	0	0
44263P - STATE- OCJP SO DC	0	0	0	0
44416 - FEDERAL JAG GRANT	0	0	0	0
44416P - FEDERAL JAG GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	135	0	0	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
Total 48 - TRANSFER	**135**	**0**	**0**	**0**
Total Revenue	**135**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	4	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	156	68	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**160**	**68**	**0**	**0**
52-SERVICES SUPPLIES				
521102 - FUEL - VEHICLE	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	47	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**47**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580001 - TRANSFER	0	0	291	291
Total 58 - TRANSFERS	**0**	**0**	**291**	**291**
Total Expenditures and Appropriations	**207**	**68**	**291**	**291**
Net Cost	**72**	**68**	**291**	**291**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70386 - HOMELAND SECURITY#3
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44132 - STATE HOMELAND DEFENSE	0	5,275	68,624	68,624
44132P - STATE -HOME LAND DEF	0	0	0	0
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**5,275**	**68,624**	**68,624**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	709	709
Total 48 - TRANSFER	**0**	**0**	**709**	**709**
Total Revenue	**0**	**5,275**	**69,333**	**69,333**
51-SALARIES BENEFITS				
51060 - OVERTIME PAY	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
520411 - ANN SOFTWARE FEE/MAINT	0	0	10,300	10,300
521102 - FUEL - VEHICLE	0	0	0	0
521250 - COMMUNICATION EQUIP	0	5,275	4,000	4,000
521260 - CAMERA/CAMERA ACCESSORY	0	0	7,800	7,800
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	866	866
527500 - TRAVEL- OUT OF COUNTY	0	0	3,000	3,000
529851 - COMPUTER HARDWARE/SUPPL	0	19,170	6,514	6,514
Total 52 - SERVICES & SUPPLIES	**0**	**24,445**	**32,480**	**32,480**
54-FIXED ASSETS				
542200 - COMMUNICATION EQUIPMENT	0	0	37,010	37,010
542203 - REPEATER EQUIP/INSTALL	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**37,010**	**37,010**
Total Expenditures and Appropriations	**0**	**24,445**	**69,490**	**69,490**
Net Cost	**0**	**19,170**	**157**	**157**

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44251 - STATE-CRT SEC AB 118	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45510 - BAILIFF SERVICES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46024 - OTHER - SERVICE PROVIDED	69,082	89,814	96,000	96,000
46251 - REIMBURSEMENTS/REFUNDS	297	0	0	0
Total 46 - OTHER REVENUE	**69,379**	**89,814**	**96,000**	**96,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	12,983	0	0
48100 - TRF IN DIASTER	0	0	0	0
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48700 - TRN-ST SO TRIAL CRT SEC	489,970	451,115	441,000	441,000
Total 48 - TRANSFER	**489,970**	**464,098**	**441,000**	**441,000**
Total Revenue	**559,349**	**553,912**	**537,000**	**537,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	168,410	177,278	225,582	225,582
51020 - OTHER WAGES	147,176	165,761	192,000	192,000
51040 - HOLIDAY PAY	0	2,430	3,500	3,500
51060 - OVERTIME PAY	47,886	53,217	70,000	70,000
51070 - UNEMPLOYMENT INSURANCE	1,376	1,215	1,144	1,144
51080 - RETIREMENT	33,760	116,970	124,313	124,313
51081 - OPEB LIABILITY	7,245	6,963	8,057	8,057
51090 - GROUP INSURANCE	27,658	50,065	60,100	60,100
51100 - FICA/MEDICARE OASDI	14,773	15,937	22,226	22,226
51110 - COMPENSATION INSURANCE	4,483	5,427	5,220	5,220
51120 - CELL PHONE ALLOW	960	1,240	1,920	1,920
51125 - CLOTHING ALLOWANCE	2,000	2,000	3,425	3,425
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**455,727**	**598,503**	**717,487**	**717,487**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
520902 - VEHICLE MAINTENANCE	0	0	0	0
520940 - SAFETY EQUIPMENT/EXPENSES	0	10,024	5,000	5,000
521102 - FUEL - VEHICLE	7,884	5,287	12,000	12,000
521240 - TOOLS & EQUIPMENT	0	916	5,000	5,000
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521800 - OFFICE EXPENSE	41	177	500	500
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	21,018	21,018

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

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
525119 - LIABILITY SELF-FUND INSURANCE	4,131	4,493	4,164	4,164
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	100,996	100,996
529851 - COMPUTER HARDWARE/SUPPL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**12,056**	**20,897**	**148,678**	**148,678**
54-FIXED ASSETS				
541230 - PAINT-UPGRADE	0	0	0	0
541500 - VEHICLE	0	68,811	0	0
542200 - COMMUNICATION EQUIPMENT	0	0	0	0
544180 - SECURITY SYSTEM	0	0	0	0
544700 - SAFETY EQUIPMENT	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**68,811**	**0**	**0**
Total Expenditures and Appropriations	**467,783**	**688,211**	**866,165**	**866,165**
Net Cost	**(91,566)**	**134,299**	**329,165**	**329,165**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70388 - SB678
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	24	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	580	356	0	0
51125 - CLOTHING ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**604**	**356**	**0**	**0**
52-SERVICES SUPPLIES				
520303 - FOOD - INMATE	0	0	0	0
520700 - CLOTHING & SUPPL INMATE	0	2,256	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	255	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**255**	**2,256**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**859**	**2,612**	**0**	**0**
Net Cost	**859**	**2,612**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44358 - STATE - ASSET SEIZURE	0	2,011	0	0
Total 44 - STATE & FEDERAL AID	**0**	**2,011**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**0**	**2,011**	**0**	**0**
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	908	2,380	8,998	8,998
525000 - OVERHEAD	(3)	0	103	103
Total 52 - SERVICES & SUPPLIES	**905**	**2,380**	**9,101**	**9,101**
Total Expenditures and Appropriations	**905**	**2,380**	**9,101**	**9,101**
Net Cost	**905**	**369**	**9,101**	**9,101**

Fund: 0017 0017G SHERIFF -GRANTS
Budget Unit: 70399 - JAIL CONSTRUCTION - SB844
Function: 02 - PUBLIC PROTECTION
Activity: 18 - POLICE PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	224	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**224**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44415 - FEDERAL - OTHER	55,952	0	0	0
Total 44 - STATE & FEDERAL AID	**55,952**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**56,176**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	55,952	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**55,952**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**55,952**	**0**	**0**	**0**
Net Cost	**(224)**	**0**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,553	2,326	0	0
43998 - UNREALZED GAINS/LOSSES	519	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,072**	**2,326**	**0**	**0**
44-STATE FEDERAL AID				
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
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**3,072**	**2,326**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(3,072)**	**(2,326)**	**0**	**0**

Fund: 0021 ARPA 2021
Budget Unit: 20003 - ARPA 2021
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	57,059	40,987	0	0
43998 - UNREALZED GAINS/LOSSES	12,209	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**69,268**	**40,987**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**69,268**	**40,987**	**0**	**0**
52-SERVICES SUPPLIES				
52170 - MISCELLANEOUS EXPENSE	0	225,000	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**225,000**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	341,297	154,406	0	0
Total 58 - TRANSFERS	**341,297**	**154,406**	**0**	**0**
Total Expenditures and Appropriations	**341,297**	**379,406**	**0**	**0**
Net Cost	**272,029**	**338,419**	**0**	**0**

Fund: 0022 DISASTER RESPONSE FUND
Budget Unit: 20022 - DISASTER RESPONSE
Function: 01 - GENERAL GOVERNMENT
Activity: 11 - FINANCE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
46253 - REIMB - CO DISASTR RESPONS	567,003	141,445	0	0
Total 46 - OTHER REVENUE	**567,003**	**141,445**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	432,534	0	0
Total 48 - TRANSFER	**0**	**432,534**	**0**	**0**
Total Revenue	**567,003**	**573,979**	**0**	**0**
52-SERVICES SUPPLIES				
521240 - TOOLS & EQUIPMENT	0	0	0	0
52170 - MISCELLANEOUS EXPENSE	0	6,754	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**6,754**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	408,335	1,693	1,693
Total 58 - TRANSFERS	**0**	**408,335**	**1,693**	**1,693**
Total Expenditures and Appropriations	**0**	**415,089**	**1,693**	**1,693**
Net Cost	**(567,003)**	**(158,890)**	**1,693**	**1,693**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
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
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	1,693	1,693
Total 48 - TRANSFER	**0**	**0**	**1,693**	**1,693**
Total Revenue	**0**	**0**	**1,693**	**1,693**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51040 - HOLIDAY PAY	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	23	20	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	259	332	322	322
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**282**	**352**	**342**	**342**
52-SERVICES SUPPLIES				
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	0	0	0	0
523702 - PUB - RECRUITMENT ADS	0	0	0	0
523800 - EQUIP RENT/LEASE	0	0	0	0
525000 - OVERHEAD	0	0	187	187
525119 - LIABILITY SELF-FUND INSURANCE	0	274	255	255
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	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**274**	**442**	**442**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	432,534	0	0
Total 58 - TRANSFERS	**0**	**432,534**	**0**	**0**
Total Expenditures and Appropriations	**282**	**433,160**	**784**	**784**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Net Cost	282	433,160	(909)	(909)

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	5,329	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**5,329**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
44079A - TRN-SO LOCAL COMM CORR	1,182,414	1,085,884	1,243,026	1,243,026
44143 - ST. AID REALIGN BACKFILL	0	0	0	0
Total 44 - STATE & FEDERAL AID	**1,182,414**	**1,085,884**	**1,243,026**	**1,243,026**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**1,187,743**	**1,085,884**	**1,243,026**	**1,243,026**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58071D - ST-SO LOCAL COMM CORR	0	0	0	0
58079A - TRN-PROB YTH OFFDR BGSA	1,012,763	1,142,604	1,529,261	1,529,261
58079B - TRN OUT-CCPIF AB109	0	0	0	0
Total 58 - TRANSFERS	**1,012,763**	**1,142,604**	**1,529,261**	**1,529,261**
Total Expenditures and Appropriations	**1,012,763**	**1,142,604**	**1,529,261**	**1,529,261**
Net Cost	**(174,980)**	**56,720**	**286,235**	**286,235**

Fund: 0026 LOCAL ASSISTANCE & TCF
Budget Unit: 80026 - LOCAL ASSISTANCE & TCF
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	245,990	194,824	0	0
43998 - UNREALZED GAINS/LOSSES	27,012	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**273,002**	**194,824**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44415 - FEDERAL - OTHER	3,756,468	0	0	0
Total 44 - STATE & FEDERAL AID	**3,756,468**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**4,029,470**	**194,824**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	378,688	0	0	0
Total 52 - SERVICES & SUPPLIES	**378,688**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	1,173,492	1,057,510	0	0
Total 58 - TRANSFERS	**1,173,492**	**1,057,510**	**0**	**0**
Total Expenditures and Appropriations	**1,552,180**	**1,057,510**	**0**	**0**
Net Cost	**(2,477,290)**	**862,686**	**0**	**0**

Fund: 0035 CHILD SUPPORT
Budget Unit: 70280 - CHILD SUPP
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	17,494	16,971	0	0
43998 - UNREALZED GAINS/LOSSES	2,793	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**20,287**	**16,971**	**0**	**0**
44-STATE FEDERAL AID				
44170 - STATE-CHILD SUPPORT	273,296	257,686	290,072	290,072
44411 - FED-CHILD SUPPORT	495,574	426,036	738,083	738,083
Total 44 - STATE & FEDERAL AID	**768,870**	**683,722**	**1,028,155**	**1,028,155**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	33,992	0	0
Total 48 - TRANSFER	**0**	**33,992**	**0**	**0**
Total Revenue	**789,157**	**734,685**	**1,028,155**	**1,028,155**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	403,562	417,117	532,162	532,162
51020 - OTHER WAGES	4,480	4,890	11,000	11,000
51060 - OVERTIME PAY	942	0	0	0
51070 - UNEMPLOYMENT INSURANCE	1,634	1,518	1,579	1,579
51080 - RETIREMENT	113,628	108,040	123,349	123,349
51081 - OPEB LIABILITY	14,490	13,925	16,113	16,113
51090 - GROUP INSURANCE	44,847	59,085	120,761	120,761
51100 - FICA/MEDICARE OASDI	31,250	31,989	40,711	40,711
51110 - COMPENSATION INSURANCE	5,103	6,721	6,119	6,119
51128 - BILINGUAL ALLOWANCE	0	298	840	840
51150 - LIFE INSURANCE	334	334	367	367
Total 51 - SALARIES & BENEFITS	**620,270**	**643,917**	**853,001**	**853,001**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	4,724	4,864	5,000	5,000
520210 - POSTAGE/SHIP, MAIL COST	1,464	1,774	2,000	2,000
520220 - PAPER/PAPER SUPPLIES	579	386	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	384	422	600	600
520404 - CUSTODIAL SERVICE	6,600	6,462	8,500	8,500
520407 - REFUSE DISPOSAL	756	762	900	900
520419 - COVID PPE & CLEANING COST	0	0	0	0
520901 - OFFICE EQUIP MAINTENANCE	0	0	0	0
520902 - VEHICLE MAINTENANCE	(52)	14	1,000	1,000
521230 - OFFICE FURNITURE/EQUIP	0	0	2,000	2,000
521300 - MAINT. BUILDINGS & GROUND	717	3,468	10,000	10,000
521600 - MEMBERSHIPS/ANNUAL DUES	632	632	635	635
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	440	711	3,000	3,000

Fund: 0035 CHILD SUPPORT
Budget Unit: 70280 - CHILD SUPP
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
521801 - Office Water	0	0	0	0
521867 - NOTARY PUBLIC SUPPLIES	0	674	300	300
521900 - PROFESSIONAL SVC	1,015	1,120	4,650	4,650
521903 - SECURITY SYSTEM SVC	204	300	350	350
521980 - MEDICAL SERVICE - PROF SV	0	0	0	0
523711 - SUBSCRIPTIONS	232	441	1,000	1,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
524871 - GENETIC TESTING	0	0	0	0
524901 - PROCESS SVC	1,715	1,905	3,000	3,000
525000 - OVERHEAD	52,083	0	76,659	76,659
525119 - LIABILITY SELF-FUND INSURANCE	4,183	4,969	4,866	4,866
525250 - OUTREACH & OTHER PROG EXP	425	468	1,000	1,000
52700 - SPEC.DEPT.-TRAINING	0	0	0	0
527000 - TRAINING	2,310	3,090	4,500	4,500
527400 - TRAVEL- IN COUNTY	0	45	1,000	1,000
527500 - TRAVEL- OUT OF COUNTY	5,329	9,702	15,000	15,000
527802 - ELECTRIC CHARGES	6,278	6,944	7,500	7,500
527803 - PROPANE/OTHR HEATING FUEL	8,304	10,090	12,000	12,000
527807 - WATER/SEWER CHARGES	2,016	2,400	2,500	2,500
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**100,338**	**61,643**	**171,852**	**171,852**
54-FIXED ASSETS				
54150 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**720,608**	**705,560**	**1,024,853**	**1,024,853**
Net Cost	**(68,549)**	**(29,125)**	**(3,302)**	**(3,302)**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42037 - DNA PENALTY (PROP 69)	0	0	4,000	4,000
Total 42 - FINES & PENALTIES	**0**	**0**	**4,000**	**4,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	986	824	650	650
43998 - UNREALZED GAINS/LOSSES	217	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,203**	**824**	**650**	**650**
Total Revenue	**1,203**	**824**	**4,650**	**4,650**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	1,920	2,450	18,199	18,199
521700 - MISC EXPENSES	370	0	3,942	3,942
525000 - OVERHEAD	(27)	0	8	8
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**2,263**	**2,450**	**22,149**	**22,149**
54-FIXED ASSETS				
549921 - LIVE SCAN - FINGER PRNT	0	7,020	0	0
Total 54 - FIXED ASSETS	**0**	**7,020**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**2,263**	**9,470**	**22,149**	**22,149**
Net Cost	**1,060**	**8,646**	**17,499**	**17,499**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	2,362	0	0
Total 51 - SALARIES & BENEFITS	**0**	**2,362**	**0**	**0**
52-SERVICES SUPPLIES				
520410 - SOFTWARE LICENSE	0	0	0	0
521231 - COMPUTERS<1500.00	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**2,362**	**0**	**0**
Net Cost	**0**	**2,362**	**0**	**0**

Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20402 - PROB-JJCPA SLESF
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	33,809	45,562	53,814	53,814
43998 - UNREALZED GAINS/LOSSES	19,780	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**53,589**	**45,562**	**53,814**	**53,814**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44393 - ST- SLESF & JUVNL JST	132,574	101,029	130,000	130,000
44393P - SLESF/JUV SLESF	0	0	0	0
Total 44 - STATE & FEDERAL AID	**132,574**	**101,029**	**130,000**	**130,000**
Total Revenue	**186,163**	**146,591**	**183,814**	**183,814**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	3,744	1,894	1,894
Total 51 - SALARIES & BENEFITS	**0**	**3,744**	**1,894**	**1,894**
52-SERVICES SUPPLIES				
520902 - VEHICLE MAINTENANCE	0	0	1,500	1,500
52091 - PARTS	420	0	0	0
521900 - PROFESSIONAL SVC	11,660	999	35,000	35,000
52191 - PROF SVC-COMM PARTNERS	0	2,591	60,000	60,000
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	413	413
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
525250 - OUTREACH & OTHER PROG EXP	1,669	580	2,000	2,000
527400 - TRAVEL- IN COUNTY	0	0	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**13,749**	**4,170**	**109,913**	**109,913**
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	0	3,500	3,500
Total 53 - OTHER CHARGES	**0**	**0**	**3,500**	**3,500**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	39,201	50,338	60,865	60,865
Total 58 - TRANSFERS	**39,201**	**50,338**	**60,865**	**60,865**
Total Expenditures and Appropriations	**52,950**	**58,252**	**176,172**	**176,172**
Net Cost	**(133,213)**	**(88,339)**	**(7,642)**	**(7,642)**

Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20403 - PROB-OTRAP
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44408 - FEDERAL STIMULUS (ARRA)	0	0	0	0
44408P - FEDERAL STIMULUS	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527503 - TRAVEL - NEW EMP TRAINING	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	27,583	32,233	32,000	32,000
Total 43 - USE OF MONEY & PROPERTY	**27,583**	**32,233**	**32,000**	**32,000**
44-STATE FEDERAL AID				
44054 - PGE SETTLE REV	0	0	0	0
44204 - JUV JUSTICE REALIN BLCOK GRANT	0	0	250,000	250,000
44205 - JUV JUST DATA COLL	42,909	22,857	22,900	22,900
44719 - ST-YTH PROGRAM FCL	47,086	0	0	0
Total 44 - STATE & FEDERAL AID	**89,995**	**22,857**	**272,900**	**272,900**
48-TRANSFER				
48711 - TRANSFER-IN JUV JUST	250,000	250,000	0	0
Total 48 - TRANSFER	**250,000**	**250,000**	**0**	**0**
Total Revenue	**367,578**	**305,090**	**304,900**	**304,900**
52-SERVICES SUPPLIES				
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521900 - PROFESSIONAL SVC	50,000	0	50,000	50,000
52191 - PROF SVC-COMM PARTNERS	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**50,000**	**0**	**50,000**	**50,000**
53-OTHER CHARGES				
531200 - SUPPORT JUVENILE WARDS	0	24,915	500,000	500,000
Total 53 - OTHER CHARGES	**0**	**24,915**	**500,000**	**500,000**
Total Expenditures and Appropriations	**50,000**	**24,915**	**550,000**	**550,000**
Net Cost	**(317,578)**	**(280,175)**	**245,100**	**245,100**

Fund: 0046 0046P PROB-PRETRIAL
Budget Unit: 20405 - PROB-PRETRIAL
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,015	2,997	3,000	3,000
Total 43 - USE OF MONEY & PROPERTY	**1,015**	**2,997**	**3,000**	**3,000**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	124,000	124,000
Total 44 - STATE & FEDERAL AID	**0**	**0**	**124,000**	**124,000**
48-TRANSFER				
48000 - TRANSFER-IN	44,915	0	34,000	34,000
48708 - PROB PRETRIAL-TRF IN	84,827	77,200	0	0
Total 48 - TRANSFER	**129,742**	**77,200**	**34,000**	**34,000**
Total Revenue	**130,757**	**80,197**	**161,000**	**161,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	37,676	66,143	46,300
51060 - OVERTIME PAY	0	3,355	5,000	5,000
51080 - RETIREMENT	0	12,737	15,471	13,819
51081 - OPEB LIABILITY	2,415	2,321	2,686	2,686
51090 - GROUP INSURANCE	0	8,379	28,007	19,605
51100 - FICA/MEDICARE OASDI	0	8,473	5,060	3,542
51150 - LIFE INSURANCE	0	1,368	36	25
Total 51 - SALARIES & BENEFITS	**2,415**	**74,309**	**122,403**	**90,977**
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	549	128	1,020	1,020
520233 - PRINTING SVC/CHRGS	0	0	0	0
520410 - SOFTWARE LICENSE	2,484	4,008	4,948	4,948
520902 - VEHICLE MAINTENANCE	0	158	400	400
521231 - COMPUTERS<1500.00	560	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	60	60
521800 - OFFICE EXPENSE	165	330	600	600
521904 - ELECTRONIC MONITORING	8,084	7,916	10,000	10,000
524410 - NON-EMPLOYEE INCENTIVE	0	375	1,000	1,000
524803 - DRUG TESTING	63	76	300	300
524804 - DRUG TESTING SUPPLIES	1,326	318	700	700
527000 - TRAINING	6,218	0	2,500	2,500
527400 - TRAVEL- IN COUNTY	349	314	600	600
527402 - BUS PASSES-NON EMPLYEE	0	0	100	100
527500 - TRAVEL- OUT OF COUNTY	850	673	2,500	2,500
Total 52 - SERVICES & SUPPLIES	**20,648**	**14,296**	**24,728**	**24,728**
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	1,782	0	10,500	10,500
Total 53 - OTHER CHARGES	**1,782**	**0**	**10,500**	**10,500**
54-FIXED ASSETS				
541500 - VEHICLE	36,603	0	0	0
Total 54 - FIXED ASSETS	**36,603**	**0**	**0**	**0**

Fund: 0046 0046P PROB-PRETRIAL
Budget Unit: 20405 - PROB-PRETRIAL
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS				
58005 - TRANSFER OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**61,448**	**88,605**	**157,631**	**126,205**
Net Cost	**(69,309)**	**8,408**	**(3,369)**	**(34,795)**

Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20406 - JPAF
Function: 02 - PUBLIC PROTECTION
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	15,000	15,000
525250 - OUTREACH & OTHER PROG EXP	0	1,315	15,000	15,000
531400 - EMERGENT SHELTER	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**1,315**	**30,000**	**30,000**
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	0	0	15,000	15,000
Total 53 - OTHER CHARGES	**0**	**0**	**15,000**	**15,000**
Total Expenditures and Appropriations	**0**	**1,315**	**45,000**	**45,000**
Net Cost	**0**	**1,315**	**45,000**	**45,000**

Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20406 - JPAF
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER				
48713 - TRN-JPA BASE ACCOUNT	41,452	41,452	41,452	41,452
48714 - TRN-JPA GROWTH ACCOUNT	0	39,248	43,264	43,264
Total 48 - TRANSFER	**41,452**	**80,700**	**84,716**	**84,716**
Total Revenue	**41,452**	**80,700**	**84,716**	**84,716**
Net Cost	**(41,452)**	**(80,700)**	**(84,716)**	**(84,716)**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44226 - STATE - DRUG COURT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48010 - TRF FR AOD	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51119 - LIABILITY INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524410 - NON-EMPLOYEE INCENTIVE	0	0	0	0
524803 - DRUG TESTING	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525000 - OVERHEAD	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	40,701	30,078	30,000	30,000
Total 43 - USE OF MONEY & PROPERTY	**40,701**	**30,078**	**30,000**	**30,000**
44-STATE FEDERAL AID				
44009 - STATE- SB678 PROB	332,011	529,004	391,802	391,802
44009P - STATE SB678 PROB	0	0	0	0
44290 - STATE-OTHER	10,250	0	0	0
Total 44 - STATE & FEDERAL AID	**342,261**	**529,004**	**391,802**	**391,802**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**382,962**	**559,082**	**421,802**	**421,802**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	19,843
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	36	17	0	0
51080 - RETIREMENT	0	0	0	1,653
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	8,402
51100 - FICA/MEDICARE OASDI	0	0	0	1,518
51110 - COMPENSATION INSURANCE	19,280	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	11
Total 51 - SALARIES & BENEFITS	**19,316**	**17**	**0**	**31,427**
52-SERVICES SUPPLIES				
520104 - SHIRTS/T'S/SWEATS	0	933	1,000	1,000
520201 - PHONE - LAND LINE (S)	203	79	250	250
520202 - CELL PHONE SERVICE	2,703	3,023	3,500	3,500
520210 - POSTAGE/SHIP, MAIL COST	136	73	150	150
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	100	100
520410 - SOFTWARE LICENSE	6,593	8,817	10,000	10,000
520902 - VEHICLE MAINTENANCE	7,053	2,230	8,000	8,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	1,383	2,000	2,000
521107 - PRE-EMPLOYMENT COSTS	0	618	6,500	6,500
521231 - COMPUTERS<1500.00	1,405	2,395	3,000	3,000
521800 - OFFICE EXPENSE	965	987	2,500	2,500
521801 - Office Water	0	163	1,000	1,000
521900 - PROFESSIONAL SVC	100,064	104,441	120,000	120,000
521904 - ELECTRONIC MONITORING	20,403	23,151	25,000	25,000
523710 - ANNUAL PUB/REF MANUALS	200	0	500	500
524220 - BULLET PROOF VESTS	0	2,562	3,000	3,000

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524400 - SPECIAL DEPARTMENT EXPENSE	0	250	2,500	2,500
524410 - NON-EMPLOYEE INCENTIVE	0	40	1,000	1,000
524803 - DRUG TESTING	4,330	1,368	10,000	10,000
524804 - DRUG TESTING SUPPLIES	814	5,294	12,000	12,000
525000 - OVERHEAD	0	0	2,213	2,213
525119 - LIABILITY SELF-FUND INSURANCE	371	227	0	0
525250 - OUTREACH & OTHER PROG EXP	153	672	1,500	1,500
527000 - TRAINING	506	2,700	3,000	3,000
527400 - TRAVEL- IN COUNTY	431	428	2,000	2,000
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527410 - CLIENT SERVICE EXP	2,258	1,350	65,639	65,639
527500 - TRAVEL- OUT OF COUNTY	934	3,660	10,000	10,000
527503 - TRAVEL - NEW EMP TRAINING	4,134	0	5,000	5,000
529921 - FINGER PRINTING	0	0	250	250
Total 52 - SERVICES & SUPPLIES	**153,656**	**166,844**	**301,602**	**301,602**
54-FIXED ASSETS				
541500 - VEHICLE	49,838	0	50,000	50,000
Total 54 - FIXED ASSETS	**49,838**	**0**	**50,000**	**50,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
580003 - INTER FUND TRANSFER	163,901	232,774	448,090	448,090
580004 - INTERFUND TRASNFER	0	0	0	0
589163 - CONTRIB TRF PROBATION	0	0	0	0
Total 58 - TRANSFERS	**163,901**	**232,774**	**448,090**	**448,090**
Total Expenditures and Appropriations	**386,711**	**399,635**	**799,692**	**831,119**
Net Cost	**3,749**	**(159,447)**	**377,890**	**409,317**

Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20415 - PROB- JUVENAL JUSTICE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44340 - STATE-JUVENILE PREV.PROB.	0	0	0	0
44340P - STATE JUVENILE PROV PROB	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48143 - TSFR-CARES REALIGN BACKFILL	0	0	0	0
48709 - TRN-PROB JJA YTH OFFNDR	133,522	117,637	124,106	124,106
48709A - TRN-PROB JJA YTH OFFNDR	0	0	0	0
Total 48 - TRANSFER	**133,522**	**117,637**	**124,106**	**124,106**
Total Revenue	**133,522**	**117,637**	**124,106**	**124,106**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	21	10	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
Total 51 - SALARIES & BENEFITS	**21**	**10**	**0**	**0**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	203	79	250	250
520202 - CELL PHONE SERVICE	2,500	1,700	2,500	2,500
520210 - POSTAGE/SHIP, MAIL COST	0	73	100	100
520220 - PAPER/PAPER SUPPLIES	0	0	0	0
520233 - PRINTING SVC/CHRGS	0	0	100	100
520410 - SOFTWARE LICENSE	4,474	5,567	7,000	7,000
520902 - VEHICLE MAINTENANCE	509	1,430	1,500	1,500
521231 - COMPUTERS<1500.00	43	205	1,000	1,000
521800 - OFFICE EXPENSE	1,451	1,090	1,500	1,500
521900 - PROFESSIONAL SVC	5,211	2,932	10,000	10,000
523710 - ANNUAL PUB/REF MANUALS	500	0	600	600
524460 - JUVENILE OUTING/INCENTIVE	275	95	1,000	1,000
524803 - DRUG TESTING	1,266	1,227	1,500	1,500
524804 - DRUG TESTING SUPPLIES	373	1,055	1,200	1,200
525000 - OVERHEAD	0	0	390	390
525119 - LIABILITY SELF-FUND INSURANCE	216	140	0	0
525250 - OUTREACH & OTHER PROG EXP	1,123	0	2,000	2,000

Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20415 - PROB- JUVENAL JUSTICE
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527000 - TRAINING	575	920	1,500	1,500
527400 - TRAVEL- IN COUNTY	58	294	1,000	1,000
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	5,995	6,689	10,000	10,000
Total 52 - SERVICES & SUPPLIES	**24,772**	**23,496**	**43,140**	**43,140**
53-OTHER CHARGES				
530440 - SUPPORT -PROB	53,702	54,115	60,000	60,000
531200 - SUPPORT JUVENILE WARDS	6,454	2,518	7,000	7,000
Total 53 - OTHER CHARGES	**60,156**	**56,633**	**67,000**	**67,000**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580002 - TRANSFER	62,102	81,899	101,352	101,352
Total 58 - TRANSFERS	**62,102**	**81,899**	**101,352**	**101,352**
Total Expenditures and Appropriations	**147,051**	**162,038**	**211,492**	**211,492**
Net Cost	**13,529**	**44,401**	**87,386**	**87,386**

Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20418 - PROB-AB109
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44079 - STATE- CORR AB109	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48079 - TRN-CCPIF AB109	166,439	229,877	390,954	390,954
Total 48 - TRANSFER	**166,439**	**229,877**	**390,954**	**390,954**
Total Revenue	**166,439**	**229,877**	**390,954**	**390,954**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	894	500	500
51120 - CELL PHONE ALLOW	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**894**	**500**	**500**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520201 - PHONE - LAND LINE (S)	203	79	250	250
520202 - CELL PHONE SERVICE	1,600	1,600	2,000	2,000
520410 - SOFTWARE LICENSE	5,000	5,912	5,000	5,000
520940 - SAFETY EQUIPMENT/EXPENSES	0	0	1,000	1,000
521231 - COMPUTERS<1500.00	421	611	1,000	1,000
521800 - OFFICE EXPENSE	920	1,036	1,068	1,068
521900 - PROFESSIONAL SVC	48,268	44,608	50,000	50,000
521904 - ELECTRONIC MONITORING	945	2,549	8,000	8,000
52191 - PROF SVC-COMM PARTNERS	0	45,387	124,470	124,470
523670 - REF MANUAL/LAW,CODE BOOKS	200	0	200	200
524410 - NON-EMPLOYEE INCENTIVE	0	(80)	500	500
524803 - DRUG TESTING	2,990	1,829	11,700	11,700
524804 - DRUG TESTING SUPPLIES	755	2,588	7,000	7,000
525000 - OVERHEAD	0	0	3,812	3,812
525250 - OUTREACH & OTHER PROG EXP	1,395	148	3,000	3,000
527000 - TRAINING	310	786	3,500	3,500
527400 - TRAVEL- IN COUNTY	381	683	1,500	1,500
527402 - BUS PASSES-NON EMPLYEE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	1,966	2,652	5,000	5,000
527750 - IN CNTY HOSTING	0	0	0	0
527800 - UTILITIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**65,354**	**110,388**	**229,000**	**229,000**

Fund: 0046 PROB GRANT DEPT(S)
Budget Unit: 20418 - PROB-AB109
Function: 02 - PUBLIC PROTECTION
Activity: 19 - DETENTION & CORRECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
53-OTHER CHARGES				
531400 - EMERGENT SHELTER	868	866	3,000	3,000
Total 53 - OTHER CHARGES	**868**	**866**	**3,000**	**3,000**
58-TRANSFERS				
580000 - TRANSFER	100,218	126,911	196,777	196,777
Total 58 - TRANSFERS	**100,218**	**126,911**	**196,777**	**196,777**
Total Expenditures and Appropriations	**166,440**	**239,059**	**429,277**	**429,277**
Net Cost	**1**	**9,182**	**38,323**	**38,323**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
45823 - CIMINAL LAB PENALTY	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	742	689	0	0
Total 43 - USE OF MONEY & PROPERTY	**742**	**689**	**0**	**0**
45-CHARGES FOR SERVICES				
45823 - CIMINAL LAB PENALTY	795	44	0	0
Total 45 - CHARGES FOR SERVICES	**795**	**44**	**0**	**0**
Total Revenue	**1,537**	**733**	**0**	**0**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(30)	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(30)**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(30)**	**0**	**0**	**0**
Net Cost	**(1,567)**	**(733)**	**0**	**0**

Fund: 0047 PLAN - DWR DACTI
Budget Unit: 20497 - PLANNING-DWR/DACTI
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1	1	0	0
43998 - UNREALZED GAINS/LOSSES	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1**	**1**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**1**	**1**	**0**	**0**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(1)**	**(1)**	**0**	**0**

Fund: 0048 Plan Prop 1 IRWM
Budget Unit: 20498 - Planning - IRWM
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,630	1,293	0	0
43998 - UNREALZED GAINS/LOSSES	1,812	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**8,442**	**1,293**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	834,505	317,757	0	0
Total 44 - STATE & FEDERAL AID	**834,505**	**317,757**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**842,947**	**319,050**	**0**	**0**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	1,132,740	110,681	0	0
Total 52 - SERVICES & SUPPLIES	**1,132,740**	**110,681**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	14,967	9,456	0	0
Total 58 - TRANSFERS	**14,967**	**9,456**	**0**	**0**
Total Expenditures and Appropriations	**1,147,707**	**120,137**	**0**	**0**
Net Cost	**304,760**	**(198,913)**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	11	0	0	0
43998 - UNREALZED GAINS/LOSSES	1	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**12**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	4,334	1,187	0	0
Total 44 - STATE & FEDERAL AID	**4,334**	**1,187**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**4,346**	**1,187**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	5,521	0	0	0
Total 58 - TRANSFERS	**5,521**	**0**	**0**	**0**
Total Expenditures and Appropriations	**5,521**	**0**	**0**	**0**
Net Cost	**1,175**	**(1,187)**	**0**	**0**

Fund: 0050 PLAN GRANT - SB2
Budget Unit: 20495 - PLAN - HCD SB2
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(87)	(3)	0	0
43998 - UNREALZED GAINS/LOSSES	(29)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(116)**	**(3)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	160,000	0	0	0
44028 - STATE GRANT REVENUE	0	0	65,000	65,000
44029 - STATE GRANT REV	0	0	121,517	121,517
Total 44 - STATE & FEDERAL AID	**160,000**	**0**	**186,517**	**186,517**
Total Revenue	**159,884**	**(3)**	**186,517**	**186,517**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	101,460	0	0	0
521900 - PROFESSIONAL SVC	0	0	115,352	115,352
Total 52 - SERVICES & SUPPLIES	**101,460**	**0**	**115,352**	**115,352**
58-TRANSFERS				
58000 - TRANSFER-OUT	11,839	0	0	0
580001 - TRANSFER	0	0	65,000	65,000
580002 - TRANSFER	0	0	6,075	6,075
Total 58 - TRANSFERS	**11,839**	**0**	**71,075**	**71,075**
Total Expenditures and Appropriations	**113,299**	**0**	**186,427**	**186,427**
Net Cost	**(46,585)**	**3**	**(90)**	**(90)**

Fund: 0052 PLAN - HHAP GRANT
Budget Unit: 20492 - PLANNING-HOMELESS HHAP
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,880	2,623	0	0
43998 - UNREALZED GAINS/LOSSES	594	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,474**	**2,623**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	0
44028 - STATE GRANT REVENUE	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**3,474**	**2,623**	**0**	**0**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	0	46,692	0	0
521902 - PROFESSIONAL SVC - GRANT	0	21,345	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**68,037**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	3,510	0	0
580002 - TRANSFER	0	1,604	0	0
Total 58 - TRANSFERS	**0**	**5,114**	**0**	**0**
Total Expenditures and Appropriations	**0**	**73,151**	**0**	**0**
Net Cost	**(3,474)**	**70,528**	**0**	**0**

Fund: 0053 TOBACCO SETTLEMENT FUND
Budget Unit: 40044 - TOBACCO SETTLEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	39,703	18,024	0	0
43998 - UNREALZED GAINS/LOSSES	7,971	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**47,674**	**18,024**	**0**	**0**
44-STATE FEDERAL AID				
44365 - ST- TOBACCO SETTLMNT	172,174	163,327	150,000	150,000
Total 44 - STATE & FEDERAL AID	**172,174**	**163,327**	**150,000**	**150,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**219,848**	**181,351**	**150,000**	**150,000**
52-SERVICES SUPPLIES				
525000 - OVERHEAD	(1,169)	0	(871)	(871)
Total 52 - SERVICES & SUPPLIES	**(1,169)**	**0**	**(871)**	**(871)**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	200,000	200,000	200,000
580000 - TRANSFER	600,000	0	0	0
583180 - CONTRIB TRANS DEBT SVC	0	0	0	0
Total 58 - TRANSFERS	**600,000**	**200,000**	**200,000**	**200,000**
Total Expenditures and Appropriations	**598,831**	**200,000**	**199,129**	**199,129**
Net Cost	**378,983**	**18,649**	**49,129**	**49,129**

Fund: 0054 OPIOID SETTLEMENT FUND
Budget Unit: 20054 - OPIOID SETTLEMENT FUND
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	25,700	54,580	0	0
Total 43 - USE OF MONEY & PROPERTY	**25,700**	**54,580**	**0**	**0**
44-STATE FEDERAL AID				
44054 - PGE SETTLE REV	208,480	1,168,909	450,000	450,000
Total 44 - STATE & FEDERAL AID	**208,480**	**1,168,909**	**450,000**	**450,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**234,180**	**1,223,489**	**450,000**	**450,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	742,220	742,220
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**742,220**	**742,220**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	257,780	257,780
Total 58 - TRANSFERS	**0**	**0**	**257,780**	**257,780**
Total Expenditures and Appropriations	**0**	**0**	**1,000,000**	**1,000,000**
Net Cost	**(234,180)**	**(1,223,489)**	**550,000**	**550,000**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	3,730	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,730**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - PGE SETTLE REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**3,730**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(3,730)**	**0**	**0**	**0**

Fund: 0054 00542 DISTRIBUTOR-SUBDIVISION
Budget Unit: 20542 - DISTRIBUTOR-SUBDIVISION
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - PGE SETTLE REV	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0054 00543 DISTRIBUTOR-ABATEMENT
Budget Unit: 20543 - DISTRIBUTOR-ABATEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44054 - PGE SETTLE REV	68,667	0	0	0
Total 44 - STATE & FEDERAL AID	**68,667**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**68,667**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(68,667)**	**0**	**0**	**0**

Fund: 0054 00544 JANSSEN-SUBDIVISION
Budget Unit: 20544 - JANSSEN-SUBDIVISION
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	1,612	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**1,612**	**0**	**0**
44-STATE FEDERAL AID				
44054 - PGE SETTLE REV	0	24,756	0	0
Total 44 - STATE & FEDERAL AID	**0**	**24,756**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**26,368**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**(26,368)**	**0**	**0**

Fund: 0054 00545 JANSSEN-ABATEMENT
Budget Unit: 20545 - JANSSEN-ABATEMENT
Function: 04 - HEALTH & SANITATION
Activity: 24 - HEALTH

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	3,479	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**3,479**	**0**	**0**
44-STATE FEDERAL AID				
44054 - PGE SETTLE REV	0	110,382	0	0
Total 44 - STATE & FEDERAL AID	**0**	**110,382**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**113,861**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**(113,861)**	**0**	**0**

Fund: 0055 PG&E SETTLEMENT
Budget Unit: 20155 - PG&E DIXIE
Function: 00 - UNDEFINED
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	80,597	80,597
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	7,641	7,641
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	40,270	40,270
51100 - FICA/MEDICARE OASDI	0	0	6,166	6,166
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
51122 - CAR ALLOWANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	370	370
Total 51 - SALARIES & BENEFITS	**0**	**0**	**135,044**	**135,044**
Total Expenditures and Appropriations	**0**	**0**	**135,044**	**135,044**
Net Cost	**0**	**0**	**135,044**	**135,044**

Fund: 0055 PG&E SETTLEMENT
Budget Unit: 20155 - PG&E DIXIE
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	395,055	362,200	0	0
Total 43 - USE OF MONEY & PROPERTY	**395,055**	**362,200**	**0**	**0**
44-STATE FEDERAL AID				
44054 - PGE SETTLE REV	82,704	0	0	0
Total 44 - STATE & FEDERAL AID	**82,704**	**0**	**0**	**0**
46-OTHER REVENUE				
46612 - PGE SETTLEMENT-REVENUE	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**477,759**	**362,200**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	10,000	0	0	0
Total 58 - TRANSFERS	**10,000**	**0**	**0**	**0**
Total Expenditures and Appropriations	**10,000**	**0**	**0**	**0**
Net Cost	**(467,759)**	**(362,200)**	**0**	**0**

Fund: 0056 DIXIE FIRE INSURANCE
Budget Unit: 20156 - DIXIE FIRE INSURANCE
Function: 00 - UNDEFINED
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
52440 - SPECIAL DEPT. EXPENSE	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0056 DIXIE FIRE INSURANCE
Budget Unit: 20156 - DIXIE FIRE INSURANCE
Function: 01 - GENERAL GOVERNMENT
Activity: 10 - LEGISLATIVE & ADMIN

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
48-TRANSFER				
48000 - TRANSFER-IN	0	1,761,763	0	0
Total 48 - TRANSFER	**0**	**1,761,763**	**0**	**0**
Total Revenue	**0**	**1,761,763**	**0**	**0**
Net Cost	**0**	**(1,761,763)**	**0**	**0**

Fund: 0056 DIXIE FIRE INSURANCE
Budget Unit: 20156 - DIXIE FIRE INSURANCE
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	18,083	58,826	0	0
Total 43 - USE OF MONEY & PROPERTY	**18,083**	**58,826**	**0**	**0**
Total Revenue	**18,083**	**58,826**	**0**	**0**
Net Cost	**(18,083)**	**(58,826)**	**0**	**0**

Fund: 0056 00561 DIXIE-TRIDENL
Budget Unit: 20156 - DIXIE FIRE INSURANCE
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
46-OTHER REVENUE				
46613 - DIXIE FIRE INSURANCE	0	2,652,998	0	0
Total 46 - OTHER REVENUE	**0**	**2,652,998**	**0**	**0**
Total Revenue	**0**	**2,652,998**	**0**	**0**
Net Cost	**0**	**(2,652,998)**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	721	603	622	622
Total 43 - USE OF MONEY & PROPERTY	**721**	**603**	**622**	**622**
44-STATE FEDERAL AID				
44279 - STATE BOTTLE GRANT SW	0	0	0	0
44356 - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
44356P - ST. OIL RECYCLE GRANT/HHW	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46253 - REIMB - CO DISASTR RESPONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**721**	**603**	**622**	**622**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
521700 - MISC EXPENSES	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	124	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**124**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	35,000	35,000
Total 58 - TRANSFERS	**0**	**0**	**35,000**	**35,000**
Total Expenditures and Appropriations	**124**	**0**	**35,000**	**35,000**
Net Cost	**(597)**	**(603)**	**34,378**	**34,378**

Fund: 0057 SW GRANTS (PW)
Budget Unit: 20705 - SW-BOTTLE GRANT
Function: 04 - HEALTH & SANITATION
Activity: 25 - SANITATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	567	515	0	0
43998 - UNREALZED GAINS/LOSSES	331	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**898**	**515**	**0**	**0**
44-STATE FEDERAL AID				
44279 - STATE BOTTLE GRANT SW	0	0	0	0
44279P - ST--BOTTLE GRANT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
Total Revenue	**898**	**515**	**0**	**0**
52-SERVICES SUPPLIES				
520210 - POSTAGE/SHIP, MAIL COST	0	0	0	0
521700 - MISC EXPENSES	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	(37)	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**(37)**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**(37)**	**0**	**0**	**0**
Net Cost	**(935)**	**(515)**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(4,293)	(3,355)	0	0
43998 - UNREALZED GAINS/LOSSES	(27)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(4,320)**	**(3,355)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	105,240	40,717	0	0
44028 - STATE GRANT REVENUE	328,982	158,797	0	0
Total 44 - STATE & FEDERAL AID	**434,222**	**199,514**	**0**	**0**
Total Revenue	**429,902**	**196,159**	**0**	**0**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	378,262	177,576	0	0
Total 52 - SERVICES & SUPPLIES	**378,262**	**177,576**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	2,464	6,159	0	0
Total 58 - TRANSFERS	**2,464**	**6,159**	**0**	**0**
Total Expenditures and Appropriations	**380,726**	**183,735**	**0**	**0**
Net Cost	**(49,176)**	**(12,424)**	**0**	**0**

Fund: 0059 CDBG ANNUAL ED
Budget Unit: 20595 - CDBG ANNUAL ED
Function: 02 - PUBLIC PROTECTION
Activity: 20 - PROTECTION INSPECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(919)	(410)	0	0
43998 - UNREALZED GAINS/LOSSES	(53)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(972)**	**(410)**	**0**	**0**
44-STATE FEDERAL AID				
44027 - STATE GRANT	19,184	20,731	224,088	224,088
44028 - STATE GRANT REVENUE	5,788	220,299	503,815	503,815
44029 - STATE GRANT REV	0	0	174,354	174,354
Total 44 - STATE & FEDERAL AID	**24,972**	**241,030**	**902,257**	**902,257**
Total Revenue	**24,000**	**240,620**	**902,257**	**902,257**
52-SERVICES SUPPLIES				
52190 - PROFESSIONAL SERVICES	9,301	362,400	557,597	557,597
Total 52 - SERVICES & SUPPLIES	**9,301**	**362,400**	**557,597**	**557,597**
58-TRANSFERS				
58000 - TRANSFER-OUT	14,455	12,896	27,906	27,906
Total 58 - TRANSFERS	**14,455**	**12,896**	**27,906**	**27,906**
Total Expenditures and Appropriations	**23,756**	**375,296**	**585,503**	**585,503**
Net Cost	**(244)**	**134,676**	**(316,754)**	**(316,754)**

Fund: 0060 BRIC GRANT
Budget Unit: 20556 - BRIC GRANT
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	0	0	499,950
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**499,950**
Total Revenue	**0**	**0**	**0**	**499,950**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	397,076
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**397,076**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	102,874
Total 58 - TRANSFERS	**0**	**0**	**0**	**102,874**
Total Expenditures and Appropriations	**0**	**0**	**0**	**499,950**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0062 RECORDERS FUND
Budget Unit: 20488 - VRIP-VITAL STATS
Function: 01 - GENERAL GOVERNMENT
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(379)	(840)	0	0
43998 - UNREALZED GAINS/LOSSES	3,613	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,234**	**(840)**	**0**	**0**
45-CHARGES FOR SERVICES				
45132 - HLTH. VRIP H & S 10605.3	718	736	1,700	1,700
Total 45 - CHARGES FOR SERVICES	**718**	**736**	**1,700**	**1,700**
Total Revenue	**3,952**	**(104)**	**1,700**	**1,700**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	0	0	2,500	2,500
525000 - OVERHEAD	4,831	0	4,940	4,940
528400 - CONTINGENCIES	0	0	2,500	2,500
529851 - COMPUTER HARDWARE/SUPPL	0	0	4,000	4,000
Total 52 - SERVICES & SUPPLIES	**4,831**	**0**	**14,940**	**14,940**
Total Expenditures and Appropriations	**4,831**	**0**	**14,940**	**14,940**
Net Cost	**879**	**104**	**13,240**	**13,240**

Fund: 0062 RECORDERS FUND
Budget Unit: 20489 - SS TRUNCATION PROGRAM
Function: 01 - GENERAL GOVERNMENT
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,285	2,983	650	650
Total 43 - USE OF MONEY & PROPERTY	**3,285**	**2,983**	**650**	**650**
45-CHARGES FOR SERVICES				
45166 - SS TRUNCATION FEE	132	460	0	0
Total 45 - CHARGES FOR SERVICES	**132**	**460**	**0**	**0**
Total Revenue	**3,417**	**3,443**	**650**	**650**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	8,059	8,338	8,500	8,500
51070 - UNEMPLOYMENT INSURANCE	6	7	9	9
51100 - FICA/MEDICARE OASDI	616	638	0	0
51110 - COMPENSATION INSURANCE	2,833	2,467	1,287	1,287
Total 51 - SALARIES & BENEFITS	**11,514**	**11,450**	**9,796**	**9,796**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	1,000	1,000
521900 - PROFESSIONAL SVC	0	0	25,000	25,000
525000 - OVERHEAD	353	0	89	89
525119 - LIABILITY SELF-FUND INSURANCE	65	99	115	115
528400 - CONTINGENCIES	0	0	9,800	9,800
Total 52 - SERVICES & SUPPLIES	**418**	**99**	**36,004**	**36,004**
Total Expenditures and Appropriations	**11,932**	**11,549**	**45,800**	**45,800**
Net Cost	**8,515**	**8,106**	**45,150**	**45,150**

Fund: 0062 0062M RECORDER MICROGRAPHICS
Budget Unit: 22281 - RECORDER MICROGRAPHIC
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	5,911	5,337	5,000	5,000
Total 43 - USE OF MONEY & PROPERTY	**5,911**	**5,337**	**5,000**	**5,000**
45-CHARGES FOR SERVICES				
45130 - RECORDING FEES	6,002	6,199	7,000	7,000
Total 45 - CHARGES FOR SERVICES	**6,002**	**6,199**	**7,000**	**7,000**
Total Revenue	**11,913**	**11,536**	**12,000**	**12,000**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	1,000	1,000
525000 - OVERHEAD	7,125	0	6,700	6,700
528400 - CONTINGENCIES	0	0	90,814	90,814
529851 - COMPUTER HARDWARE/SUPPL	0	0	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**7,125**	**0**	**103,514**	**103,514**
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	4,000	4,000
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**4,000**	**4,000**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**7,125**	**0**	**107,514**	**107,514**
Net Cost	**(4,788)**	**(11,536)**	**95,514**	**95,514**

Fund: 0062 0062O RECORDER'S OFFICE MODERN
Budget Unit: 22411 - RECORDER MODERNIZATION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	8,508	6,825	6,500	6,500
Total 43 - USE OF MONEY & PROPERTY	**8,508**	**6,825**	**6,500**	**6,500**
45-CHARGES FOR SERVICES				
45130 - RECORDING FEES	6,461	6,867	8,000	8,000
Total 45 - CHARGES FOR SERVICES	**6,461**	**6,867**	**8,000**	**8,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**14,969**	**13,692**	**14,500**	**14,500**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	4,191	4,362	4,532	4,532
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	1	0	0
51070 - UNEMPLOYMENT INSURANCE	11	7	5	5
51080 - RETIREMENT	1,145	1,166	1,160	1,160
51081 - OPEB LIABILITY	97	93	107	107
51090 - GROUP INSURANCE	713	612	633	633
51100 - FICA/MEDICARE OASDI	331	332	348	348
51110 - COMPENSATION INSURANCE	17,923	14,918	6,909	6,909
51119 - LIABILITY INSURANCE	0	0	0	0
51150 - LIFE INSURANCE	7	7	8	8
Total 51 - SALARIES & BENEFITS	**24,418**	**21,498**	**13,702**	**13,702**
52-SERVICES SUPPLIES				
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	5,591	0	6,784	6,784
525119 - LIABILITY SELF-FUND INSURANCE	118	94	53	53
528400 - CONTINGENCIES	0	0	45,000	45,000
529851 - COMPUTER HARDWARE/SUPPL	4,406	2,147	5,000	5,000
Total 52 - SERVICES & SUPPLIES	**10,115**	**2,241**	**147,337**	**147,337**
54-FIXED ASSETS				
542600 - EQUIPMENT	0	0	20,000	20,000
549500 - COMPUTER HARDWARE	0	0	20,000	20,000
Total 54 - FIXED ASSETS	**0**	**0**	**40,000**	**40,000**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**

Fund: 0062 0062O RECORDER'S OFFICE MODERN
Budget Unit: 22411 - RECORDER MODERNIZATION
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Total Expenditures and Appropriations	**34,533**	**23,739**	**201,039**	**201,039**
Net Cost	**19,564**	**10,047**	**186,539**	**186,539**

Fund: 0063 ANIMAL CONT. SPAY/NEUTER
Budget Unit: 20424 - ANIMAL CONTROL
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
45024 - ANIMAL CNTRL FEES & FINES	0	0	0	0
Total 42 - FINES & PENALTIES	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,759	3,357	2,000	2,000
43998 - UNREALZED GAINS/LOSSES	1,252	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,011**	**3,357**	**2,000**	**2,000**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	150,000	0	0
Total 44 - STATE & FEDERAL AID	**0**	**150,000**	**0**	**0**
45-CHARGES FOR SERVICES				
45024 - ANIMAL CNTRL FEES & FINES	413	489	500	500
Total 45 - CHARGES FOR SERVICES	**413**	**489**	**500**	**500**
46-OTHER REVENUE				
46239 - DONATIONS	7,496	8,715	25,600	25,600
46259 - FORFEITED DEPOSIT	1,250	1,075	150	150
Total 46 - OTHER REVENUE	**8,746**	**9,790**	**25,750**	**25,750**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	3,157	3,157
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**3,157**	**3,157**
Total Revenue	**13,170**	**163,636**	**31,407**	**31,407**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
524050 - SPAY/NEUTER REBATE	4,890	13,707	46,677	46,677
524405 - ANIMAL -SPECIAL DEPT EXP	115,669	147,992	5,808	5,808
525000 - OVERHEAD	0	0	3,157	3,157
Total 52 - SERVICES & SUPPLIES	**120,559**	**161,699**	**55,642**	**55,642**
Total Expenditures and Appropriations	**120,559**	**161,699**	**55,642**	**55,642**
Net Cost	**107,389**	**(1,937)**	**24,235**	**24,235**

Fund: 0064 DOMESTIC VIOL ASSISTANCE
Budget Unit: 20413 - DOMESTIC VIOLANCE ASSISTANCE
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
41-LICENSES PERMITS				
41055 - MARRIAGE LICENSE	2,829	3,277	3,000	3,000
Total 41 - LICENSES & PERMITS	**2,829**	**3,277**	**3,000**	**3,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	613	385	400	400
43998 - UNREALZED GAINS/LOSSES	122	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**735**	**385**	**400**	**400**
Total Revenue	**3,564**	**3,662**	**3,400**	**3,400**
52-SERVICES SUPPLIES				
524400 - SPECIAL DEPARTMENT EXPENSE	4,759	4,053	12,000	12,000
525000 - OVERHEAD	1,673	0	2,006	2,006
528400 - CONTINGENCIES	0	0	0	0
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**6,432**	**4,053**	**14,006**	**14,006**
53-OTHER CHARGES				
530140 - EMERGENT COSTS-CLIENT SVC	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**6,432**	**4,053**	**14,006**	**14,006**
Net Cost	**2,868**	**391**	**10,606**	**10,606**

Fund: 0065 ERDS
Budget Unit: 20465 - ELECTR RCDG RCVRY SYS
Function: 01 - GENERAL GOVERNMENT
Activity: 26 - ADMINISTRATION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,683	1,703	0	0
43998 - UNREALZED GAINS/LOSSES	325	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,008**	**1,703**	**0**	**0**
45-CHARGES FOR SERVICES				
45165 - ERDS RECORDING FEE	5,605	5,660	8,500	8,500
Total 45 - CHARGES FOR SERVICES	**5,605**	**5,660**	**8,500**	**8,500**
46-OTHER REVENUE				
46060 - OTHER-MISCELLANEOUS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**7,613**	**7,363**	**8,500**	**8,500**
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521800 - OFFICE EXPENSE	0	0	3,000	3,000
521900 - PROFESSIONAL SVC	0	0	3,000	3,000
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
528400 - CONTINGENCIES	0	0	16,517	16,517
529851 - COMPUTER HARDWARE/SUPPL	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**27,517**	**27,517**
Total Expenditures and Appropriations	**0**	**0**	**27,517**	**27,517**
Net Cost	**(7,613)**	**(7,363)**	**19,017**	**19,017**

Fund: 0067 HAVA - ELECTIONS
Budget Unit: 20559 - HAVA - ELECTIONS
Function: 01 - GENERAL GOVERNMENT
Activity: 13 - ELECTIONS

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	1,761	1,605	1,000	1,000
43998 - UNREALZED GAINS/LOSSES	363	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2,124**	**1,605**	**1,000**	**1,000**
44-STATE FEDERAL AID				
44029 - STATE GRANT REV	0	0	15,789	15,789
Total 44 - STATE & FEDERAL AID	**0**	**0**	**15,789**	**15,789**
Total Revenue	**2,124**	**1,605**	**16,789**	**16,789**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	4,000	4,000
521900 - PROFESSIONAL SVC	0	0	15,789	15,789
525000 - OVERHEAD	(38)	0	(1,909)	(1,909)
528400 - CONTINGENCIES	0	0	6,000	6,000
529851 - COMPUTER HARDWARE/SUPPL	0	0	3,000	3,000
Total 52 - SERVICES & SUPPLIES	**(38)**	**0**	**26,880**	**26,880**
54-FIXED ASSETS				
540450 - ELECTION EQUIPMENT	0	0	30,000	30,000
Total 54 - FIXED ASSETS	**0**	**0**	**30,000**	**30,000**
Total Expenditures and Appropriations	**(38)**	**0**	**56,880**	**56,880**
Net Cost	**(2,162)**	**(1,605)**	**40,091**	**40,091**

Fund: 0070 PCCDC PILT CDBG
Budget Unit: 20055 - PCCDC CDBG GRANT
Function: 01 - GENERAL GOVERNMENT
Activity: 16 - OTHER GENERAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	241	220	0	0
43998 - UNREALZED GAINS/LOSSES	50	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**291**	**220**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**291**	**220**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(291)**	**(220)**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**0**	**0**	**0**	**0**

Fund: 0093 CRIMINAL JUS. CONST. FUND
Budget Unit: 20293 - CRIMINAL JUSTICE CONSTRUCTION
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42040 - OTHER COURT FINES	46,706	43,046	44,000	44,000
Total 42 - FINES & PENALTIES	**46,706**	**43,046**	**44,000**	**44,000**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,812	13,508	3,000	3,000
43998 - UNREALZED GAINS/LOSSES	804	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**4,616**	**13,508**	**3,000**	**3,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	333,412	0	0	0
Total 46 - OTHER REVENUE	**333,412**	**0**	**0**	**0**
Total Revenue	**384,734**	**56,554**	**47,000**	**47,000**
52-SERVICES SUPPLIES				
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521900 - PROFESSIONAL SVC	94,247	10,028	15,000	15,000
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	7,531	7,531
524430 - CABLE RADIO/TV	0	0	0	0
524450 - EXCESS HOURS	0	0	0	0
524550 - KITCHEN EQUIPMENT	0	0	0	0
525000 - OVERHEAD	0	0	2,304	2,304
528400 - CONTINGENCIES	0	0	267,330	267,330
Total 52 - SERVICES & SUPPLIES	**94,247**	**10,028**	**292,165**	**292,165**
54-FIXED ASSETS				
542503 - KITCHEN EQUIPMENT	0	0	0	0
543900 - CAMERAS/CAMERA EQUIPMENT	0	0	90,000	90,000
544180 - SECURITY SYSTEM	0	0	0	0
544923 - REMODEL	0	0	0	0
54500 - FENCING	0	0	100,000	100,000
Total 54 - FIXED ASSETS	**0**	**0**	**190,000**	**190,000**
Total Expenditures and Appropriations	**94,247**	**10,028**	**482,165**	**482,165**
Net Cost	**(290,487)**	**(46,526)**	**435,165**	**435,165**

Fund: 0096 CAPITAL IMPROVEMENTS
Budget Unit: 20140 - CAPITAL IMPROVEMENT PROJECTS
Function: 01 - GENERAL GOVERNMENT
Activity: 36 - PLANT ACQUISITION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	31,224	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**31,224**	**0**	**0**	**0**
44-STATE FEDERAL AID				
44365 - ST- TOBACCO SETTLMNT	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	200,000	200,000	200,000
48001 - TRANSFER-IN1	0	2,283,125	1,776,532	1,776,532
48002 - TRANSFER-IN2	1,566,197	0	0	0
Total 48 - TRANSFER	**1,566,197**	**2,483,125**	**1,976,532**	**1,976,532**
Total Revenue	**1,597,421**	**2,483,125**	**1,976,532**	**1,976,532**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	0	0	0	0
524706 - COST OF ISSUANCE	0	0	0	0
525000 - OVERHEAD	0	0	40,985	40,985
52930 - INTEREST	0	0	0	0
529350 - INTEREST ON LOAN	0	630,316	730,547	730,547
529506 - PRINCIPAL ON LOAN	1,169,932	1,125,000	1,205,000	1,205,000
Total 52 - SERVICES & SUPPLIES	**1,169,932**	**1,755,316**	**1,976,532**	**1,976,532**
53-OTHER CHARGES				
539000 - REFUND BOND ESCROW AG	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540190 - CAP IMP HLTH & HMN SVC	0	0	0	0
540260 - CAP IMPROV ANIMAL SHLTER	0	0	0	0
544900 - COURTHOUSE REMODEL	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**1,169,932**	**1,755,316**	**1,976,532**	**1,976,532**
Net Cost	**(427,489)**	**(727,809)**	**0**	**0**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
39-CONTROLS				
49002 - Proceeds from Loan	0	0	0	0
Total 39 - CONTROLS	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	104,863	118,191	0	0
Total 43 - USE OF MONEY & PROPERTY	**104,863**	**118,191**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	11,731,894	88,235	1,282,834	1,282,834
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**11,731,894**	**88,235**	**1,282,834**	**1,282,834**
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
48002 - TRANSFER-IN2	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**11,836,757**	**206,426**	**1,282,834**	**1,282,834**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	94,572	46,214	0	0
521900 - PROFESSIONAL SVC	11,566,252	989,034	392,304	392,304
524400 - SPECIAL DEPARTMENT EXPENSE	0	4,767	0	0
525000 - OVERHEAD	0	0	128,649	128,649
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**11,660,824**	**1,040,015**	**520,953**	**520,953**
54-FIXED ASSETS				
549500 - COMPUTER HARDWARE	0	6,540	0	0
Total 54 - FIXED ASSETS	**0**	**6,540**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	1,300,000	1,300,000
58001 - TRANSFER-OUT1	0	0	594,000	594,000
58998 - USE OF CAP IMPR FUNDS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**1,894,000**	**1,894,000**
Total Expenditures and Appropriations	**11,660,824**	**1,046,555**	**2,414,953**	**2,414,953**
Net Cost	**(175,933)**	**840,129**	**1,132,119**	**1,132,119**

Fund: 0096 0096E CAPITAL IMP ENERGY
Budget Unit: 20142 - CAPITAL IMPROVE HVAC
Function: 00 - UNDEFINED
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
39-CONTROLS				
43998 - UNREALZED GAINS/LOSSES	0	0	0	0
49002 - Proceeds from Loan	0	1,450,000	0	0
Total 39 - CONTROLS	**0**	**1,450,000**	**0**	**0**
Total Revenue	**0**	**1,450,000**	**0**	**0**
Net Cost	**0**	**(1,450,000)**	**0**	**0**

Fund: 0096 0096E CAPITAL IMP ENERGY
Budget Unit: 20142 - CAPITAL IMPROVE HVAC
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	41,772	0	0
43998 - UNREALZED GAINS/LOSSES	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**41,772**	**0**	**0**
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	0	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	1,000,000	0	0
48001 - TRANSFER-IN1	0	0	0	0
Total 48 - TRANSFER	**0**	**1,000,000**	**0**	**0**
Total Revenue	**0**	**1,041,772**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	480,121	0	0
525000 - OVERHEAD	0	0	0	0
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**480,121**	**0**	**0**
54-FIXED ASSETS				
540110 - CAPITAL IMPROVEMENTS	0	0	200,000	200,000
549500 - COMPUTER HARDWARE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**200,000**	**200,000**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
58998 - USE OF CAP IMPR FUNDS	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**480,121**	**200,000**	**200,000**
Net Cost	**0**	**(561,651)**	**200,000**	**200,000**

Fund: 0096 0096E CAPITAL IMP ENERGY
Budget Unit: 20143 - CAPITAL IMP SOLAR/OTHER
Function: 01 - GENERAL GOVERNMENT
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
525000 - OVERHEAD	0	0	0	0
529350 - INTEREST ON LOAN	0	0	0	0
529506 - PRINCIPAL ON LOAN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
524706 - COST OF ISSUANCE	0	0	0	0
540110 - CAPITAL IMPROVEMENTS	0	0	6,000,000	6,000,000
Total 54 - FIXED ASSETS	**0**	**0**	**6,000,000**	**6,000,000**
Total Expenditures and Appropriations	**0**	**0**	**6,000,000**	**6,000,000**
Net Cost	**0**	**0**	**6,000,000**	**6,000,000**

Fund: 00D1 ASSET FORFEITURE
Budget Unit: 70311 - DA-ASSET FORFEITURE
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
42-FINES PENALTIES				
42014 - ASSETS FORFEITURE	0	1,475	500	500
Total 42 - FINES & PENALTIES	**0**	**1,475**	**500**	**500**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	612	564	0	0
43998 - UNREALZED GAINS/LOSSES	126	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**738**	**564**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**738**	**2,039**	**500**	**500**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
521230 - OFFICE FURNITURE/EQUIP	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
521922 - ASST FORFEIT. SVC FNDING	0	134	500	500
525000 - OVERHEAD	0	0	(14)	(14)
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**134**	**486**	**486**
Total Expenditures and Appropriations	**0**	**134**	**486**	**486**
Net Cost	**(738)**	**(1,905)**	**(14)**	**(14)**

Fund: 00D2 ENVIRONMENTAL SETTLEMENT
Budget Unit: 70312 - DA-ENVIRO SETTLEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	13,075	17,042	0	0
43998 - UNREALZED GAINS/LOSSES	1,897	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**14,972**	**17,042**	**0**	**0**
46-OTHER REVENUE				
46611 - REVENUE FROM SETTLEMENTS	200,000	200,000	201,125	201,125
Total 46 - OTHER REVENUE	**200,000**	**200,000**	**201,125**	**201,125**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	539	539
Total 48 - TRANSFER	**0**	**0**	**539**	**539**
Total Revenue	**214,972**	**217,042**	**201,664**	**201,664**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	505	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	5,000	5,000
525000 - OVERHEAD	0	0	82	82
Total 52 - SERVICES & SUPPLIES	**505**	**0**	**10,082**	**10,082**
Total Expenditures and Appropriations	**505**	**0**	**10,082**	**10,082**
Net Cost	**(214,467)**	**(217,042)**	**(191,582)**	**(191,582)**

Fund: 00D2 ENVIRONMENTAL SETTLEMENT
Budget Unit: 70312 - DA-ENVIRO SETTLEMENT
Function: 02 - PUBLIC PROTECTION
Activity: 21 - OTHER PROTECTION

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS				
58001 - TRANSFER-OUT1	0	2,500	15,000	10,000
Total 58 - TRANSFERS	**0**	**2,500**	**15,000**	**10,000**
Total Expenditures and Appropriations	**0**	**2,500**	**15,000**	**10,000**
Net Cost	**0**	**2,500**	**15,000**	**10,000**

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 Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44027 - STATE GRANT	0	46,219	300,000	300,000
44290 - STATE-OTHER	0	1,200,000	0	0
Total 44 - STATE & FEDERAL AID	**0**	**1,246,219**	**300,000**	**300,000**
Total Revenue	**0**	**1,246,219**	**300,000**	**300,000**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	48,818	48,818
51020 - OTHER WAGES	0	0	0	0
51060 - OVERTIME PAY	0	485	7,000	7,000
51080 - RETIREMENT	0	6,956	11,630	11,630
51081 - OPEB LIABILITY	0	2,321	2,686	2,686
51090 - GROUP INSURANCE	0	0	34,099	34,099
51100 - FICA/MEDICARE OASDI	0	0	3,735	3,735
51110 - COMPENSATION INSURANCE	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**9,762**	**107,968**	**107,968**
52-SERVICES SUPPLIES				
520204 - INTERNET SEARCH ENGINE	0	13,071	15,000	15,000
520250 - COPY MACHINE LEASE	0	696	7,200	7,200
521230 - OFFICE FURNITURE/EQUIP	0	8,167	10,000	10,000
521800 - OFFICE EXPENSE	0	0	5,000	5,000
521900 - PROFESSIONAL SVC	0	0	10,000	10,000
524220 - BULLET PROOF VESTS	0	0	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	1,870	7,000	7,000
Total 52 - SERVICES & SUPPLIES	**0**	**23,804**	**54,200**	**54,200**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	195,000	195,000
Total 58 - TRANSFERS	**0**	**0**	**195,000**	**195,000**
Total Expenditures and Appropriations	**0**	**33,566**	**357,168**	**357,168**
Net Cost	**0**	**(1,212,653)**	**57,168**	**57,168**

Fund: 0308 DA-RE-ENTRY PROGRAM
Budget Unit: 70308 - RE-ENTRY PROGRAM-SRF
Function: 02 - PUBLIC PROTECTION
Activity: 99 - DISTRICT ACTIVITY

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	278	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**278**	**0**	**0**
Total Revenue	**0**	**278**	**0**	**0**
Net Cost	**0**	**(278)**	**0**	**0**

Fund: 0309 DA Alt Sentencing
Budget Unit: 70309 - DA Alt Sentencing-SRF
Function: 00 - UNDEFINED
Activity: 00 - UNDEFINED

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	0	35	0	0
Total 43 - USE OF MONEY & PROPERTY	**0**	**35**	**0**	**0**
Total Revenue	**0**	**35**	**0**	**0**
Net Cost	**0**	**(35)**	**0**	**0**

Fund: 0309 DA Alt Sentencing
Budget Unit: 70309 - DA Alt Sentencing-SRF
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
44-STATE FEDERAL AID				
44290 - STATE-OTHER	0	24,782	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**0**	**24,782**	**0**	**0**
48-TRANSFER				
48001 - TRANSFER-IN1	0	11,404	21,969	21,969
48079 - TRN-CCPIF AB109	0	134,807	389,630	389,630
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**146,211**	**411,599**	**411,599**
Total Revenue	**0**	**170,993**	**411,599**	**411,599**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	32,352	183,473	183,473
51060 - OVERTIME PAY	0	1,123	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	168	168
51080 - RETIREMENT	0	30,062	43,709	43,709
51081 - OPEB LIABILITY	0	6,963	8,057	8,057
51090 - GROUP INSURANCE	0	1,200	71,798	71,798
51100 - FICA/MEDICARE OASDI	0	2,630	14,088	14,088
51110 - COMPENSATION INSURANCE	0	0	2,588	2,588
51120 - CELL PHONE ALLOW	0	260	1,800	1,800
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**74,590**	**325,681**	**325,681**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	0	130	250	250
520204 - INTERNET SEARCH ENGINE	0	9,520	11,368	11,368
520407 - REFUSE DISPOSAL	0	0	0	0
521102 - FUEL - VEHICLE	0	0	300	300
521230 - OFFICE FURNITURE/EQUIP	0	0	2,000	2,000
521800 - OFFICE EXPENSE	0	6	2,000	2,000
521900 - PROFESSIONAL SVC	0	0	0	0
524000 - RENT - OFFICE/SPACE	0	80	960	960
524200 - RENTS/LEASES STRUCTURES	0	5,875	16,800	16,800
524207 - STORAGE SPACE RENT	0	480	0	0
524804 - DRUG TESTING SUPPLIES	0	0	0	0
525119 - LIABILITY SELF-FUND INSURANCE	0	0	2,153	2,153
527410 - CLIENT SERVICE EXP	0	846	17,000	17,000
527500 - TRAVEL- OUT OF COUNTY	0	5,371	10,000	10,000
527802 - ELECTRIC CHARGES	0	938	3,000	3,000
527803 - PROPANE/OTHR HEATING FUEL	0	1,696	2,000	2,000
527807 - WATER/SEWER CHARGES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**24,942**	**67,831**	**67,831**
58-TRANSFERS				
58001 - TRANSFER-OUT1	0	133	5,867	5,867

Fund: 0309 DA Alt Sentencing
Budget Unit: 70309 - DA Alt Sentencing-SRF
Function: 02 - PUBLIC PROTECTION
Activity: 17 - JUDICIAL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS (continued)				
Total 58 - TRANSFERS	**0**	**133**	**5,867**	**5,867**
Total Expenditures and Appropriations	**0**	**99,665**	**399,379**	**399,379**
Net Cost	**0**	**(71,328)**	**(12,220)**	**(12,220)**

OPERATION OF INTERNAL SERVICE FUND

SCHEDULE 10

Fund Title: 0154 - UNEMPLOYMENT INS.RESERVE
Service Activity: 0154 - UNEMPLOYMENT INS.RESERVE

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
46-OTHER REVENUE				
46038 - INSURANCE PREMIUMS	90,000	80,000	80,034	80,034
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**90,000**	**80,000**	**80,034**	**80,034**
Total Operating Revenues	**90,000**	**80,000**	**80,034**	**80,034**
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	49,312	61,155	65,000	65,000
520540 - ADMIN FEES	401	321	500	500
525000 - OVERHEAD	375	0	1,309	1,309
Total 52 - SERVICES & SUPPLIES	**50,088**	**61,476**	**66,809**	**66,809**
Total Operating Expenses	**50,088**	**61,476**	**66,809**	**66,809**
Operating Income (Loss)	**39,912**	**18,524**	**13,225**	**13,225**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	13,511	13,010	13,000	13,000
43998 - UNREALZED GAINS/LOSSES	3,007	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**16,518**	**13,010**	**13,000**	**13,000**
Total Non-Operating revenues (Expenses)	**16,518**	**13,010**	**13,000**	**13,000**
Income Before Capital Contributions and Transfers				
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Change in Net position	**56,430**	**31,534**	**26,225**	**26,225**
Net Position - Beginning Balance				
Net Position - Ending Balance				

Fund Title: 0156 - W/C & LIAB INSURANCE
Service Activity: 0156 - W/C & LIAB INSURANCE

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
46-OTHER REVENUE				
46038 - INSURANCE PREMIUMS	2,387,765	2,885,806	2,928,998	2,928,998
46060 - OTHER-MISCELLANEOUS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**2,387,765**	**2,885,806**	**2,928,998**	**2,928,998**
Total Operating Revenues	**2,387,765**	**2,885,806**	**2,928,998**	**2,928,998**
Operating Expenses				
52-SERVICES SUPPLIES				
520530 - CLAIMS	1,840,971	2,163,866	2,766,943	2,766,943
520870 - LIAB SETTLEMENT/CLAIMS	0	0	0	0
522800 - BOND -BLANKET EMPLEE	8,571	8,830	8,978	8,978
523130 - EMPLEE ASSIST PROGRAM	15,920	15,920	15,000	15,000
523211 - POLLUTION - INS	36,815	32,822	31,582	31,582
525000 - OVERHEAD	10,294	0	48,689	48,689
Total 52 - SERVICES & SUPPLIES	**1,912,571**	**2,221,438**	**2,871,192**	**2,871,192**
Total Operating Expenses	**1,912,571**	**2,221,438**	**2,871,192**	**2,871,192**
Operating Income (Loss)	**531,624**	**695,902**	**84,031**	**84,031**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	6,243	23,366	0	0
43998 - UNREALZED GAINS/LOSSES	2,242	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**8,485**	**23,366**	**0**	**0**
Total Non-Operating revenues (Expenses)	**8,485**	**23,366**	**0**	**0**
Income Before Capital Contributions and Transfers				
48-TRANSFER				
48007 - TSF-IN CRF REIMB	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Change in Net position	**483,679**	**687,734**	**57,806**	**57,806**
Net Position - Beginning Balance				
Net Position - Ending Balance				

Fund Title: 0159 - OPEB PENSION ISF
Service Activity: 0159 - OPEB PENSION ISF

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Operating Revenues	**0**	**0**	**0**	**0**
Operating Expenses				
51-SALARIES BENEFITS				
51090 - GROUP INSURANCE	180,017	171,579	284,495	284,495
Total 51 - SALARIES & BENEFITS	**180,017**	**171,579**	**284,495**	**284,495**
52-SERVICES SUPPLIES				
520525 - CALPERS PARS CONTRIBUTION	0	0	0	0
520559 - OPEB PARS CONTRIBUTIONS	0	1,959,261	853,485	853,485
525000 - OVERHEAD	0	0	7,221	7,221
Total 52 - SERVICES & SUPPLIES	**0**	**1,959,261**	**860,706**	**860,706**
Total Operating Expenses	**180,017**	**2,130,840**	**1,145,201**	**1,145,201**
Operating Income (Loss)	**360,092**	**(1,411,572)**	**(1,061,170)**	**(1,061,170)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	94,029	1,909	7,221	7,221
43998 - UNREALZED GAINS/LOSSES	8,781	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**102,810**	**1,909**	**7,221**	**7,221**
Total Non-Operating revenues (Expenses)	**102,810**	**1,909**	**7,221**	**7,221**
Income Before Capital Contributions and Transfers				
46-OTHER REVENUE				
46009 - OPEB REIMB FR DEPT	979,969	979,969	1,137,980	1,137,980
Total 46 - OTHER REVENUE	**979,969**	**979,969**	**1,137,980**	**1,137,980**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**902,762**	**(1,148,962)**	**0**	**0**
Net Position - Beginning Balance				
Net Position - Ending Balance				

OPERATION OF ENTERPRISE FUND

SCHEDULE 11

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

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
45-CHARGES FOR SERVICES				
45073 - GREEN WASTE FEES	39,834	10,660	65,000	65,000
45301 - TIPPING FEE	0	0	0	0
45301P - TIPPING FEE	0	0	0	0
45306 - SOLID WASTE SURCHARGE	442,291	502,549	440,000	440,000
45306P - SURCHARGE PRIOR YR	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**482,125**	**513,209**	**505,000**	**505,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	87,419	9,600	66,000	66,000
Total 46 - OTHER REVENUE	**87,419**	**9,600**	**66,000**	**66,000**
Total Operating Revenues	**569,544**	**522,809**	**571,000**	**571,000**
Operating Expenses				
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	413	380	190	190
Total 51 - SALARIES & BENEFITS	**413**	**380**	**190**	**190**
52-SERVICES SUPPLIES				
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	0	0	750	750
521850 - CLOSURE/POST CLOSURE	0	0	10,000	10,000
521900 - PROFESSIONAL SVC	141,591	145,115	176,900	176,900
523700 - PUBLICATIONS-LEGAL NOTICE	0	100	750	750
524200 - RENTS/LEASES STRUCTURES	100	100	100	100
524400 - SPECIAL DEPARTMENT EXPENSE	67,949	86,606	100,000	100,000
524452 - RECYCLE TIRE EVENT	0	0	0	0
525000 - OVERHEAD	8,018	0	18,319	18,319
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	260	373	3,000	3,000
527750 - IN CNTY HOSTING	0	0	0	0
527900 - ADMINISTRATION	115,727	95,692	100,000	100,000
Total 52 - SERVICES & SUPPLIES	**333,645**	**327,986**	**419,819**	**419,819**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
540111 - CAPITAL IMPROVEMENT	0	0	0	0
542600 - EQUIPMENT	0	0	0	0
548200 - PAVING/LANDSCAPE PROJ	0	0	0	0

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

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Expenses (continued)				
54-FIXED ASSETS (continued)				
548210 - CHESTER TRF ST RECYCLE FC	36,688	0	15,000	15,000
548211 - E.QUINCY TRF ST RECYCLE	0	0	70,000	70,000
548212 - GRAEAGLE TRF ST RECYCLE	0	0	60,000	60,000
548213 - DELLEKER TRF ST	0	0	15,000	15,000
Total 54 - FIXED ASSETS	**36,688**	**0**	**160,000**	**160,000**
Total Operating Expenses	**370,746**	**328,366**	**580,009**	**580,009**
Operating Income (Loss)	**198,798**	**194,443**	**(9,009)**	**(9,009)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	131,779	123,492	75,000	75,000
43998 - UNREALZED GAINS/LOSSES	27,294	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**159,073**	**123,492**	**75,000**	**75,000**
Total Non-Operating revenues (Expenses)	**159,073**	**123,492**	**75,000**	**75,000**
Income Before Capital Contributions and Transfers				
40-TAX REVENUE				
40150 - SPECIAL ASSESSMENT	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
480000 - TRANSFER	0	0	35,000	35,000
Total 48 - TRANSFER	**0**	**0**	**35,000**	**35,000**
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	(105,252)	(74,719)	(150,306)	(150,306)
580717 - TRF-GRN WST INTR DPT CST	(57,267)	(72,407)	(75,000)	(75,000)
Total 58 - TRANSFERS	**(162,519)**	**(147,126)**	**(225,306)**	**(225,306)**
Change in Net position	**195,352**	**170,809**	**(124,315)**	**(124,315)**
Net Position - Beginning Balance	**248,492**	**400,000**	**400,000**	**400,000**
Net Position - Ending Balance	**443,844**	**570,809**	**275,685**	**275,685**

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

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
43-USE OF MONEY PROPERTY				
43020 - RENTS & CONCESSIONS	138,555	151,619	135,000	135,000
43020P - RENTS & CONCESSIONS	0	0	0	0
43030 - SALE OF FUEL	431,254	403,815	400,000	400,000
Total 43 - USE OF MONEY & PROPERTY	**569,809**	**555,434**	**535,000**	**535,000**
45-CHARGES FOR SERVICES				
45004 - FUEL FACILITY OTHER REV.	0	0	0	0
45225 - LANDING FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	20,182	1,716	4,000	4,000
46823 - AIRPORT FEES	6,965	37,250	10,000	10,000
46823P - AIRPORT FEES	0	0	0	0
Total 46 - OTHER REVENUE	**27,147**	**38,966**	**14,000**	**14,000**
Total Operating Revenues	**596,956**	**594,400**	**549,000**	**549,000**
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	93,289	98,138	103,439	103,439
51020 - OTHER WAGES	1,682	36	31,316	31,316
51060 - OVERTIME PAY	100	14	1,000	1,000
51070 - UNEMPLOYMENT INSURANCE	2,210	2,057	1,154	1,154
51080 - RETIREMENT	23,541	24,028	24,642	24,642
51081 - OPEB LIABILITY	4,334	4,166	4,820	4,820
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	11,125	19,338	35,075	35,075
51100 - FICA/MEDICARE OASDI	7,284	7,513	7,914	7,914
51110 - COMPENSATION INSURANCE	1,030	1,362	1,655	1,655
51111 - COMPENSATED ABSENCE EXP	0	0	0	0
51120 - CELL PHONE ALLOW	600	600	600	600
51150 - LIFE INSURANCE	354	422	680	680
Total 51 - SALARIES & BENEFITS	**145,549**	**157,674**	**212,295**	**212,295**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	6,701	7,728	7,400	7,400
520210 - POSTAGE/SHIP, MAIL COST	126	156	300	300
520402 - CLEANING SUPPLIES	0	0	0	0
520407 - REFUSE DISPOSAL	4,454	4,778	5,000	5,000
520419 - COVID PPE & CLEANING COST	0	0	0	0
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	34,952	53,325	35,000	35,000
520902 - VEHICLE MAINTENANCE	918	75	1,000	1,000
521102 - FUEL - VEHICLE	0	0	0	0
521105 - FUEL AV GAS	164,729	76,493	100,000	100,000
521106 - FUEL JET A	133,244	171,925	160,000	160,000
521108 - JET FUEL TAXES	11,173	13,431	20,000	20,000
521300 - MAINT. BUILDINGS & GROUND	29,078	18,038	30,000	30,000

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

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Expenses (continued)				
52-SERVICES SUPPLIES (continued)				
521302 - FIRE EXTINGUISHER SVC	400	256	400	400
521340 - FUEL SPILL CLEAN UP	0	0	500	500
521600 - MEMBERSHIPS/ANNUAL DUES	0	150	225	225
521730 - CREDIT CARD FEES	12,283	11,668	18,000	18,000
521750 - FITNESS & WELNESS	0	0	0	0
521800 - OFFICE EXPENSE	361	345	500	500
521900 - PROFESSIONAL SVC	43,738	40,891	70,500	70,500
521974 - FUEL PUMPING FEES	0	0	0	0
523210 - AVIATION-INSURANCE	5,503	5,503	5,003	5,003
524400 - SPECIAL DEPARTMENT EXPENSE	0	254	300	300
524430 - CABLE RADIO/TV	0	0	0	0
524918 - PERMITS	0	0	300	300
525000 - OVERHEAD	101,049	0	120,361	120,361
525119 - LIABILITY SELF-FUND INSURANCE	2,229	2,621	2,589	2,589
527400 - TRAVEL- IN COUNTY	4,892	3,401	6,000	6,000
527500 - TRAVEL- OUT OF COUNTY	0	1,414	1,500	1,500
527802 - ELECTRIC CHARGES	25,652	23,676	26,000	26,000
527803 - PROPANE/OTHR HEATING FUEL	1,002	1,021	1,500	1,500
527807 - WATER/SEWER CHARGES	2,716	2,147	2,800	2,800
529506 - PRINCIPAL ON LOAN	0	0	0	0
529630 - REIMBURSE FUEL	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**585,200**	**439,296**	**615,178**	**615,178**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
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	16,681	20,000	20,000
Total 54 - FIXED ASSETS	**0**	**16,681**	**20,000**	**20,000**
Total Operating Expenses	**730,749**	**613,651**	**847,473**	**847,473**
Operating Income (Loss)	**61,559**	**151,558**	**(422,788)**	**(422,788)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43000 - INTEREST INCOME LEASE	(13,009)	0	550	550
43010 - INTEREST-INVESTED FUNDS	19,420	19,992	17,000	17,000
43700 - LEASE REVENUE	0	0	0	0
43998 - UNREALZED GAINS/LOSSES	3,640	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**10,051**	**19,992**	**17,550**	**17,550**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**

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

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Non-Operating revenues (Expenses) (continued)				
52-SERVICES SUPPLIES				
529350 - INTEREST ON LOAN	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
Total Non-Operating revenues (Expenses)	**10,051**	**19,992**	**17,550**	**17,550**
Income Before Capital Contributions and Transfers				
40-TAX REVENUE				
40070 - TIMBER YIELD TAX	2,509	2,869	3,500	3,500
Total 40 - TAX REVENUE	**2,509**	**2,869**	**3,500**	**3,500**
44-STATE FEDERAL AID				
44020 - STATE-AID FOR AVIATION	30,000	30,000	30,000	30,000
Total 44 - STATE & FEDERAL AID	**30,000**	**30,000**	**30,000**	**30,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48005 - TRANSFER-IN5	0	2,301	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**2,301**	**0**	**0**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	(575,943)	(575,943)
Total 58 - TRANSFERS	**0**	**0**	**(575,943)**	**(575,943)**
Change in Net position	**(91,233)**	**35,911**	**(823,366)**	**(823,366)**
Net Position - Beginning Balance	**1,911,115**	**1,814,875**	**1,814,875**	**1,814,875**
Net Position - Ending Balance	**1,819,882**	**1,850,786**	**991,509**	**991,509**

Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS
Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENT

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
45-CHARGES FOR SERVICES				
45426 - COPIES-REPORTS OR PLANS	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Operating Revenues	**0**	**0**	**0**	**0**
Operating Expenses				
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	7,085	0	8,250	8,250
Total 52 - SERVICES & SUPPLIES	**7,085**	**0**	**8,250**	**8,250**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
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	5,728	301,143	301,143
541614 - ALP Quincy	0	48,534	287,325	287,325
541615 - Reseal Apron Joint Seal	0	0	0	0
541616 - PerimeterFence Quincy	0	0	101,000	101,000
541617 - ALP Rogers	0	44,212	284,800	284,800
541618 - Fuel Farm Chester	0	41,745	149,255	149,255
541619 - Reseal Taxiway/Apron Chester	0	0	45,000	45,000
541620 - CHSTR REC TIE DOWN APRON	0	0	0	0
541621 - CHESTER - EQUIP PURCHASES	0	0	0	0
541623 - Reseal -Beckwourth	0	0	45,000	45,000
541640 - CHESTER AIR -RMVL	0	0	0	0
541650 - QUINCY AIRPORT PROJ	0	0	0	0
541660 - BECKWORTH AIR -REMVL	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	0	0	0	0
541745 - CHESTER AIRPORT RESEAL	0	0	0	0
541750 - QUNCY WILDLIFE	8,265	0	0	0
541755 - BECKW AIRPORT RESEAL	0	0	0	0
541756 - QUINCY AIRPORT BEACON	61,552	0	0	0
541757 - BECKW AIRPORT RESEAL CONST	18,040	328,509	0	0
541758 - CHESTER AP RESEAL CONSTRUCTI	601,299	0	0	0
543800 - PLOW/WINGS/SANDER	0	0	0	0
545330 - CHSRT--PLANNING	19,130	40,822	0	0

Fund Title: 0110 0110A - AIRPORTS-CAP IMPROVEMENTS
Service Activity: 0110 0110A - AIRPORTS-CAP IMPROVEMENT

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Expenses (continued)				
54-FIXED ASSETS (continued)				
545331 - QNCY--PLANNING	13,935	18,965	0	0
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	9,760	30,400	0	0
545440 - QUINCY RUNWAY/TAXIWAY A	0	0	0	0
545480 - BECKWRTH-AIRPRT PROJ	0	0	0	0
Total 54 - FIXED ASSETS	**731,981**	**558,915**	**1,213,523**	**1,213,523**
Total Operating Expenses	**739,066**	**558,915**	**1,221,773**	**1,221,773**
Operating Income (Loss)	**(634,947)**	**(352,195)**	**(2,169,454)**	**(2,169,454)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(1,097)	(7,879)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(1,097)**	**(7,879)**	**0**	**0**
Total Non-Operating revenues (Expenses)	**(1,097)**	**(7,879)**	**0**	**0**
Income Before Capital Contributions and Transfers				
44-STATE FEDERAL AID				
44520 - FEDL-OTHER & FAA	666,761	455,989	1,295,347	1,295,347
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	21,382	24,268	64,767	64,767
Total 44 - STATE & FEDERAL AID	**688,143**	**480,257**	**1,360,114**	**1,360,114**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	575,943	575,943
Total 48 - TRANSFER	**0**	**0**	**575,943**	**575,943**
52-SERVICES SUPPLIES				
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**(52,020)**	**(86,537)**	**714,284**	**714,284**
Net Position - Beginning Balance	**3,574,249**	**3,545,062**	**2,985,826**	**2,985,826**
Net Position - Ending Balance	**3,522,229**	**3,458,525**	**3,700,110**	**3,700,110**

Fund Title: 0115 - P.C. TRNST ATH
Service Activity: 0115 - P.C. TRNST ATH

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Expenses				
52-SERVICES SUPPLIES				
520419 - COVID PPE & CLEANING COST	0	0	0	0
521900 - PROFESSIONAL SVC	903,912	926,098	1,084,407	1,084,407
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	9,685	9,685
Total 52 - SERVICES & SUPPLIES	**903,912**	**926,098**	**1,094,092**	**1,094,092**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Operating Expenses	**903,912**	**926,098**	**1,094,092**	**1,094,092**
Operating Income (Loss)	**(851,813)**	**(805,915)**	**(1,327,489)**	**(1,327,489)**
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43998 - UNREALZED GAINS/LOSSES	1,731	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,731**	**0**	**0**	**0**
Total Non-Operating revenues (Expenses)	**1,731**	**0**	**0**	**0**
Income Before Capital Contributions and Transfers				
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	903,912	926,098	1,084,407	1,084,407
Total 46 - OTHER REVENUE	**903,912**	**926,098**	**1,084,407**	**1,084,407**
Change in Net position	**1,731**	**0**	**(9,685)**	**(9,685)**
Net Position - Beginning Balance	**121,438**	**121,438**	**121,438**	**121,438**
Net Position - Ending Balance	**123,169**	**121,438**	**111,753**	**111,753**

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

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
46-OTHER REVENUE				
46239 - DONATIONS	4,551	5,035	6,500	6,500
46239P - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**4,551**	**5,035**	**6,500**	**6,500**
Total Operating Revenues	**4,551**	**5,035**	**6,500**	**6,500**
Operating Expenses				
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	142,936	192,239	211,447	211,447
51020 - OTHER WAGES	146,636	151,693	150,000	150,000
51060 - OVERTIME PAY	1,732	4,742	4,000	4,000
51070 - UNEMPLOYMENT INSURANCE	2,960	2,760	2,931	2,931
51080 - RETIREMENT	38,993	58,657	50,418	50,418
51081 - OPEB LIABILITY	6,762	6,498	7,520	7,520
51082 - PENSION EXPENSE	0	0	0	0
51090 - GROUP INSURANCE	29,817	39,227	36,004	36,004
51100 - FICA/MEDICARE OASDI	22,518	26,713	16,281	16,281
51110 - COMPENSATION INSURANCE	1,256	2,432	3,376	3,376
51111 - COMPENSATED ABSENCE EXP	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	317	317
51150 - LIFE INSURANCE	0	0	0	0
Total 51 - SALARIES & BENEFITS	**393,610**	**484,961**	**482,294**	**482,294**
52-SERVICES SUPPLIES				
520202 - CELL PHONE SERVICE	996	1,636	1,500	1,500
520419 - COVID PPE & CLEANING COST	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	33,611	38,029	40,000	40,000
521102 - FUEL - VEHICLE	70,460	83,694	90,000	90,000
521800 - OFFICE EXPENSE	92	129	300	300
521900 - PROFESSIONAL SVC	0	0	0	0
521986 - SECURITY	102	132	114	114
524419 - DOT EXAM	777	0	900	900
525000 - OVERHEAD	19,281	0	27,484	27,484
525119 - LIABILITY SELF-FUND INSURANCE	9,106	10,915	11,096	11,096
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
Total 52 - SERVICES & SUPPLIES	**134,425**	**134,535**	**171,394**	**171,394**
53-OTHER CHARGES				
532450 - DEPRECIATION EXPENSE	0	0	0	0
Total 53 - OTHER CHARGES	**0**	**0**	**0**	**0**
54-FIXED ASSETS				
54000 - FIXED ASSET ACQUISITION	0	0	0	0
541500 - VEHICLE	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
Total Operating Expenses	**528,035**	**619,496**	**653,688**	**653,688**
Operating Income (Loss)	**(469,654)**	**(494,278)**	**(890,270)**	**(890,270)**

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

Operating Detail	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
Non-Operating revenues (Expenses)				
43-USE OF MONEY PROPERTY				
43016 - INTEREST INCOME	1	0	0	0
43998 - UNREALZED GAINS/LOSSES	(528)	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(527)**	**0**	**0**	**0**
46-OTHER REVENUE				
46082 - SALE OF SURPLUS PROP	0	6,335	0	0
Total 46 - OTHER REVENUE	**0**	**6,335**	**0**	**0**
Total Non-Operating revenues (Expenses)	**(527)**	**6,335**	**0**	**0**
Income Before Capital Contributions and Transfers				
44-STATE FEDERAL AID				
44213 - STATE - TITLE III (AAA)	30,000	30,095	30,000	30,000
44290 - STATE-OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**30,000**	**30,095**	**30,000**	**30,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	376,652	409,483	414,786	414,786
46211 - CONTRIB-GEN FUND	48,513	0	234,789	234,789
Total 46 - OTHER REVENUE	**425,165**	**409,483**	**649,575**	**649,575**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
48001 - TRANSFER-IN1	0	0	0	0
48005 - TRANSFER-IN5	0	2,307	0	0
48100 - TRF IN DIASTER	0	0	0	0
Total 48 - TRANSFER	**0**	**2,307**	**0**	**0**
55-PRIOR PERIOD ADJUSTMENT				
55000 - PRIOR PERIOD ADJUSTMENT	0	0	0	0
Total 55 - PRIOR PERIOD ADJUSTMENT	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Change in Net position	**(68,846)**	**(166,241)**	**32,387**	**32,387**
Net Position - Beginning Balance	**(259,335)**	**0**	**0**	**0**
Net Position - Ending Balance	**(328,181)**	**(166,241)**	**32,387**	**32,387**

SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY - NONENTERPRISE

SCHEDULE 12

Plumas County
Special Districts and Other Agencies Summary - Nonenterprise
Fiscal Year 2025-26

	Total Financing Sources				Total Financing Uses		
District and Agency Name	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
County Air/Flood Control							
0201 - AIR POLLUTION CONTROL	0	0	11,150	11,150	11,150	0	11,150
0208 - FLOOD CNTRL 0208	0	1,455,068	616,150	2,071,218	2,055,607	15,611	2,071,218
Total County Air/Flood Control	**0**	**1,455,068**	**627,300**	**2,082,368**	**2,066,757**	**15,611**	**2,082,368**
Lighting Districts							
0202 - CRESCENT MILLS LIGHTING	0	1,077	1,145	2,222	2,222	0	2,222
0204 - QUINCY LIGHTING	0	21,024	66,880	87,904	87,904	0	87,904
Total Lighting Districts	**0**	**22,101**	**68,025**	**90,126**	**90,126**	**0**	**90,126**
Community Service Districts							
0206 - BECKWOURTH CO.SERV.AREA	0	0	54,605	54,605	54,122	483	54,605
0221 - WALKER RANCH CSD	0	121,651	165,000	286,651	286,651	0	286,651
0223 - GRIZZLY RANCH CSD	0	0	0	0	0	0	0
Total Community Service Districts	**0**	**121,651**	**219,605**	**341,256**	**340,773**	**483**	**341,256**
Miscellaneous Districts							
0215 - CO.SVC.AREA#11-AMBULANCE	0	0	0	0	0	0	0
0219 - MONTEREY FORUM	0	0	0	0	(5)	5	0
Total Miscellaneous Districts	**0**	**0**	**0**	**0**	**(5)**	**5**	**0**
Total Special Districts	**0**	**1,598,820**	**914,930**	**2,513,750**	**2,497,651**	**16,099**	**2,513,750**

SPECIAL DISTRICTS AND OTHER AGENCIES - NONENTERPRISE

SCHEDULE 13

Plumas County
Special Districts and Other Agencies - Nonenterprise
Fiscal Year 2025-26

District and Agency Name	Total Fund Balance June 30, 2025	Less Obligated Fund Balances: Encumbrances	Nonspendable, Restricted, and Committed	Assigned	Fund Balance Available June 30, 2025
1	2	3	4	5	6
County Air/Flood Control					
0201 AIR POLLUTION CONTROL	1,685	0	1,685	0	0
0208 FLOOD CNTRL 0208	3,535,860	0	3,535,860	0	0
0208 0208B FLOOD CNTRL 0208B	(15,506)	0	(15,506)	0	0
Total County Air/Flood Control	**3,522,039**	**0**	**3,522,039**	**0**	**0**
Lighting Districts					
0202 CRESCENT MILLS LIGHTING	15,711	0	15,711	0	0
0204 QUINCY LIGHTING	41,956	0	41,956	0	0
Total Lighting Districts	**57,667**	**0**	**57,667**	**0**	**0**
Community Service Districts					
0206 BECKWOURTH CO.SERV.AREA	40,179	0	40,179	0	0
0221 WALKER RANCH CSD	884,516	0	884,516	0	0
0223 GRIZZLY RANCH CSD	66	0	66	0	0
Total Community Service Districts	**924,761**	**0**	**924,761**	**0**	**0**
Miscellaneous Districts					
0215 CO.SVC.AREA#11-AMBULANCE	10,777	0	10,777	0	0
0219 MONTEREY FORUM	21,708	0	21,708	0	0
Total Miscellaneous Districts	**32,485**	**0**	**32,485**	**0**	**0**
Total Special Districts and Other Agencies	**4,536,952**	**0**	**4,536,952**	**0**	**0**

SPECIAL DISTRICTS AND OTHER AGENCIES NONENTERPRISE - OBLIGATED FUND BALANCES

SCHEDULE 14

Plumas County
Special Districts and Other Agencies
Nonenterprise - Obligated Fund Balances
Fiscal Year 2025-26

District and Agency Name	Obligated Fund Balance June 30, 2025	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
County Air/Flood Control						
0201 AIR POLLUTION CONTROL						
Restricted	1,685	0	0	0	0	1,685
Total AIR POLLUTION CONTROL	**1,685**	**0**	**0**	**0**	**0**	**1,685**
0208 FLOOD CNTRL 0208						
Restricted	3,535,860	1,455,068	1,455,068	0	0	2,080,792
Total FLOOD CNTRL 0208	**3,535,860**	**1,455,068**	**1,455,068**	**0**	**0**	**2,080,792**
02080208B FLOOD CNTRL 0208B						
Restricted	(15,506)	0	0	15,611	15,611	105
Total FLOOD CNTRL 0208B	**(15,506)**	**0**	**0**	**15,611**	**15,611**	**105**
Total County Air/Flood Control	**3,522,039**	**1,455,068**	**1,455,068**	**15,611**	**15,611**	**2,082,582**
Lighting Districts						
0202 CRESCENT MILLS LIGHTING						
Restricted	15,711	1,077	1,077	0	0	14,634
Total CRESCENT MILLS LIGHTING	**15,711**	**1,077**	**1,077**	**0**	**0**	**14,634**
0204 QUINCY LIGHTING						
Restricted	41,956	21,024	21,024	0	0	20,932
Total QUINCY LIGHTING	**41,956**	**21,024**	**21,024**	**0**	**0**	**20,932**
Total Lighting Districts	**57,667**	**22,101**	**22,101**	**0**	**0**	**35,566**
Community Service Districts						
0206 BECKWOURTH CO.SERV.AREA						
Restricted	40,179	0	0	483	483	40,662
Total BECKWOURTH CO.SERV.AREA	**40,179**	**0**	**0**	**483**	**483**	**40,662**
0221 WALKER RANCH CSD						
Restricted	884,516	121,651	121,651	0	0	762,865
Total WALKER RANCH CSD	**884,516**	**121,651**	**121,651**	**0**	**0**	**762,865**
0223 GRIZZLY RANCH CSD						
Restricted	66	0	0	0	0	66
Total GRIZZLY RANCH CSD	**66**	**0**	**0**	**0**	**0**	**66**
Total Community Service Districts	**924,761**	**121,651**	**121,651**	**483**	**483**	**803,593**
Miscellaneous Districts						

Plumas County
Special Districts and Other Agencies
Nonenterprise - Obligated Fund Balances
Fiscal Year 2025-26

District and Agency Name	Obligated Fund Balance June 30, 2025	Decreases or Cancellations: Recommended	Decreases or Cancellations: Adopted by the Board of Supervisors	Increases or Creations: Recommended	Increases or Creations: Adopted by the Board of Supervisors	Total Obligated Fund Balances for the Budget Year
1	2	3	4	5	6	7
Miscellaneous Districts (continued)						
0215 CO.SVC.AREA#11-AMBULANCE						
Restricted	10,777	0	0	0	0	10,777
Total CO.SVC.AREA#11-AMBULANCE	**10,777**	**0**	**0**	**0**	**0**	**10,777**
0219 MONTEREY FORUM						
Restricted	21,708	0	0	5	5	21,713
Total MONTEREY FORUM	**21,708**	**0**	**0**	**5**	**5**	**21,713**
Total Miscellaneous Districts	**32,485**	**0**	**0**	**5**	**5**	**32,490**
Total Special Districts and Other Agencies	**4,536,952**	**1,598,820**	**1,598,820**	**16,099**	**16,099**	**2,954,231**

SPECIAL DISTRICTS AND TOHER AGENCIES SUMMARY NONENTERPRISE FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT

SCHEDULE 15

Fund: 0201 AIR POLLUTION CONTROL

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(116)	(75)	0	0
43998 - UNREALZED GAINS/LOSSES	10	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**(106)**	**(75)**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	11,000	10,820	11,150	11,150
Total 48 - TRANSFER	**11,000**	**10,820**	**11,150**	**11,150**
Total Revenue	**10,894**	**10,745**	**11,150**	**11,150**
52-SERVICES SUPPLIES				
521900 - PROFESSIONAL SVC	10,457	10,820	11,160	11,160
525000 - OVERHEAD	(30)	0	(10)	(10)
Total 52 - SERVICES & SUPPLIES	**10,427**	**10,820**	**11,150**	**11,150**
Total Expenditures and Appropriations	**10,427**	**10,820**	**11,150**	**11,150**
Net Cost	**(467)**	**75**	**0**	**0**

Fund: 0202 CRESCENT MILLS LIGHTING

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	841	899	800	800
40020 - CURRENT UNSECURED TAXES	24	21	20	20
40040 - PRIOR UNSECURED TAXES	0	1	0	0
40130 - SUPPLEMENTAL TAXES	15	13	20	20
Total 40 - TAX REVENUE	**880**	**934**	**840**	**840**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	545	507	300	300
43998 - UNREALZED GAINS/LOSSES	116	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**661**	**507**	**300**	**300**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	4	4	5	5
Total 44 - STATE & FEDERAL AID	**4**	**4**	**5**	**5**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	1,000	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**1,000**	**0**	**0**	**0**
Total Revenue	**2,545**	**1,445**	**1,145**	**1,145**
52-SERVICES SUPPLIES				
521800 - OFFICE EXPENSE	0	0	0	0
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	(178)	0	(800)	(800)
525500 - TAX ADMIN FEE	19	19	22	22
527800 - UTILITIES	857	745	1,000	1,000
Total 52 - SERVICES & SUPPLIES	**698**	**764**	**222**	**222**
58-TRANSFERS				
580000 - TRANSFER	1,178	102	2,000	2,000
Total 58 - TRANSFERS	**1,178**	**102**	**2,000**	**2,000**
Total Expenditures and Appropriations	**1,876**	**866**	**2,222**	**2,222**
Net Cost	**(669)**	**(579)**	**1,077**	**1,077**

Fund: 0204 QUINCY LIGHTING

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	44,052	48,091	45,000	45,000
40020 - CURRENT UNSECURED TAXES	1,336	1,196	1,100	1,100
40040 - PRIOR UNSECURED TAXES	19	43	30	30
40130 - SUPPLEMENTAL TAXES	843	733	1,000	1,000
Total 40 - TAX REVENUE	**46,250**	**50,063**	**47,130**	**47,130**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2,382	1,913	1,500	1,500
43998 - UNREALZED GAINS/LOSSES	625	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,007**	**1,913**	**1,500**	**1,500**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	247	242	250	250
Total 44 - STATE & FEDERAL AID	**247**	**242**	**250**	**250**
45-CHARGES FOR SERVICES				
45138 - RESTITUTION	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	18,000	0	18,000	18,000
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**18,000**	**0**	**18,000**	**18,000**
Total Revenue	**67,504**	**52,218**	**66,880**	**66,880**
52-SERVICES SUPPLIES				
521300 - MAINT. BUILDINGS & GROUND	0	6,288	8,000	8,000
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	800	0	1,000	1,000
525000 - OVERHEAD	120	0	(196)	(196)
525500 - TAX ADMIN FEE	1,042	1,042	1,100	1,100
527800 - UTILITIES	63,023	69,378	70,000	70,000
Total 52 - SERVICES & SUPPLIES	**64,985**	**76,708**	**79,904**	**79,904**
58-TRANSFERS				
580000 - TRANSFER	0	3,062	8,000	8,000
580001 - TRANSFER	6,690	0	0	0
Total 58 - TRANSFERS	**6,690**	**3,062**	**8,000**	**8,000**
Total Expenditures and Appropriations	**71,675**	**79,770**	**87,904**	**87,904**
Net Cost	**4,171**	**27,552**	**21,024**	**21,024**

Fund: 0206 BECKWOURTH CO.SERV.AREA

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	10,715	11,011	10,000	10,000
40020 - CURRENT UNSECURED TAXES	308	275	300	300
40040 - PRIOR UNSECURED TAXES	4	10	10	10
40070 - TIMBER YIELD TAX	11	13	25	25
40130 - SUPPLEMENTAL TAXES	194	169	200	200
Total 40 - TAX REVENUE	**11,232**	**11,478**	**10,535**	**10,535**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	3,088	2,420	3,000	3,000
43998 - UNREALZED GAINS/LOSSES	612	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**3,700**	**2,420**	**3,000**	**3,000**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	57	56	70	70
Total 44 - STATE & FEDERAL AID	**57**	**56**	**70**	**70**
45-CHARGES FOR SERVICES				
45210 - CONNECTION FEES	0	0	0	0
45250 - SERVICE CHARGES	36,597	40,588	41,000	41,000
Total 45 - CHARGES FOR SERVICES	**36,597**	**40,588**	**41,000**	**41,000**
46-OTHER REVENUE				
46070 - CNTRB FR OTHR AGENCY	0	0	0	0
46078 - REVENUE FROM LOANS	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	135,578	157,928	0	0
Total 46 - OTHER REVENUE	**135,578**	**157,928**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	294,596	0	0	0
48021 - TRF IN - ARPA FUNDS	0	0	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**294,596**	**0**	**0**	**0**
Total Revenue	**481,760**	**212,470**	**54,605**	**54,605**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51020 - OTHER WAGES	14,400	14,455	15,000	15,000
51070 - UNEMPLOYMENT INSURANCE	238	273	16	16
51100 - FICA/MEDICARE OASDI	1,102	1,106	1,148	1,148
51110 - COMPENSATION INSURANCE	81	156	202	202
Total 51 - SALARIES & BENEFITS	**15,821**	**15,990**	**16,366**	**16,366**
52-SERVICES SUPPLIES				
520201 - PHONE - LAND LINE (S)	343	409	300	300
520210 - POSTAGE/SHIP, MAIL COST	551	568	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	184	167	300	300
52190 - PROFESSIONAL SERVICES	0	0	0	0
521900 - PROFESSIONAL SVC	342,075	4,839	8,000	8,000
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0

Fund: 0206 BECKWOURTH CO.SERV.AREA

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
524400 - SPECIAL DEPARTMENT EXPENSE	29,887	7,370	8,000	8,000
525000 - OVERHEAD	845	0	656	656
525119 - LIABILITY SELF-FUND INSURANCE	112	172	200	200
525500 - TAX ADMIN FEE	238	238	300	300
527800 - UTILITIES	1,749	1,788	1,500	1,500
528400 - CONTINGENCIES	0	0	0	0
529550 - LOAN REPAYMENT	100,000	0	0	0
Total 52 - SERVICES & SUPPLIES	**475,984**	**15,551**	**19,756**	**19,756**
58-TRANSFERS				
580001 - TRANSFER	45,556	161,382	18,000	18,000
580021 - TRANSFER-OUT ARPA	0	0	0	0
Total 58 - TRANSFERS	**45,556**	**161,382**	**18,000**	**18,000**
Total Expenditures and Appropriations	**537,361**	**192,923**	**54,122**	**54,122**
Net Cost	**55,601**	**(19,547)**	**(483)**	**(483)**

Fund: 0208 FLOOD CNTRL 0208

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	120,084	130,051	120,000	120,000
40020 - CURRENT UNSECURED TAXES	3,366	3,014	3,000	3,000
40040 - PRIOR UNSECURED TAXES	48	108	50	50
40070 - TIMBER YIELD TAX	1,866	2,134	3,000	3,000
40130 - SUPPLEMENTAL TAXES	2,124	1,847	1,000	1,000
Total 40 - TAX REVENUE	**127,488**	**137,154**	**127,050**	**127,050**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	56,764	77,104	50,000	50,000
43998 - UNREALZED GAINS/LOSSES	10,070	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**66,834**	**77,104**	**50,000**	**50,000**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	622	609	500	500
44290 - STATE-OTHER	0	0	0	0
44290P - STATE OTHER	0	0	0	0
Total 44 - STATE & FEDERAL AID	**622**	**609**	**500**	**500**
45-CHARGES FOR SERVICES				
45500 - WATER SERVICE FEE	211,809	183,129	408,000	408,000
45500P - WATER SERVICE FEE	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**211,809**	**183,129**	**408,000**	**408,000**
46-OTHER REVENUE				
46125 - SETTLEMENT- PORTOLA	0	0	0	0
46251 - REIMBURSEMENTS/REFUNDS	32,979	35,868	15,000	15,000
46251P - REIMB/REFUNDS/PRIOR	0	0	0	0
46607 - OTHER MISCELLANEOUS	1,000,000	1,374,625	0	0
Total 46 - OTHER REVENUE	**1,032,979**	**1,410,493**	**15,000**	**15,000**
48-TRANSFER				
48000 - TRANSFER-IN	0	145,000	0	0
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**145,000**	**0**	**0**
Total Revenue	**1,439,732**	**1,953,489**	**600,550**	**600,550**
51-SALARIES BENEFITS				
51020 - OTHER WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	5	2	1	1
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	60	59	14	14
Total 51 - SALARIES & BENEFITS	**65**	**61**	**15**	**15**
52-SERVICES SUPPLIES				
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	182,293	1,533,000	1,533,000
525000 - OVERHEAD	20,611	0	25,591	25,591
525119 - LIABILITY SELF-FUND INSURANCE	53	25	12	12
525500 - TAX ADMIN FEE	2,816	2,816	3,000	3,000

Fund: 0208 FLOOD CNTRL 0208

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
52-SERVICES SUPPLIES (continued)				
527400 - TRAVEL- IN COUNTY	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	2,000	2,000
527807 - WATER/SEWER CHARGES	256,956	274,048	315,000	315,000
527900 - ADMINISTRATION	57,746	71,042	75,000	75,000
528000 - OPERATIONS	584	839	2,000	2,000
528500 - CHESTER DIVERSION DAM	11,863	2,187	25,000	25,000
529350 - INTEREST ON LOAN	0	0	0	0
529550 - LOAN REPAYMENT	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**350,629**	**533,250**	**1,980,603**	**1,980,603**
54-FIXED ASSETS				
545310 - LK DAVIS CONSTR PROJ	0	0	30,000	30,000
Total 54 - FIXED ASSETS	**0**	**0**	**30,000**	**30,000**
58-TRANSFERS				
580000 - TRANSFER	148,699	24,354	45,000	45,000
Total 58 - TRANSFERS	**148,699**	**24,354**	**45,000**	**45,000**
Total Expenditures and Appropriations	**499,393**	**557,665**	**2,055,618**	**2,055,618**
Net Cost	**(940,339)**	**(1,395,824)**	**1,455,068**	**1,455,068**

Fund: 0208 0208B FLOOD CNTRL 0208B

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	(197)	(179)	0	0
Total 43 - USE OF MONEY & PROPERTY	**(197)**	**(179)**	**0**	**0**
44-STATE FEDERAL AID				
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
Total 44 - STATE & FEDERAL AID	**0**	**0**	**0**	**0**
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
46-OTHER REVENUE				
46239 - DONATIONS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	15,600	15,600
Total 48 - TRANSFER	**0**	**0**	**15,600**	**15,600**
Total Revenue	**(197)**	**(179)**	**15,600**	**15,600**
51-SALARIES BENEFITS				
51000 - REGULAR WAGES	0	0	0	0
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51080 - RETIREMENT	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51090 - GROUP INSURANCE	0	0	0	0
51100 - FICA/MEDICARE OASDI	0	0	0	0
51110 - COMPENSATION INSURANCE	0	0	0	0
51120 - CELL PHONE ALLOW	0	0	0	0
51150 - LIFE INSURANCE	0	0	0	0
51200 - PER DIEM	0	0	0	0
Total 51 - SALARIES & BENEFITS	**0**	**0**	**0**	**0**
52-SERVICES SUPPLIES				
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	(11)	(11)
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
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**(11)**	**(11)**

Fund: 0208 0208B FLOOD CNTRL 0208B

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
58-TRANSFERS				
58000 - TRANSFER-OUT	0	0	0	0
580000 - TRANSFER	0	0	0	0
58001 - TRANSFER-OUT1	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**(11)**	**(11)**
Net Cost	**197**	**179**	**(15,611)**	**(15,611)**

Fund: 0215 CO.SVC.AREA#11-AMBULANCE

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40010 - CURRENT SECURED TAXES	148,660	161,447	0	0
40020 - CURRENT UNSECURED TAXES	4,412	3,951	0	0
40040 - PRIOR UNSECURED TAXES	62	142	0	0
40130 - SUPPLEMENTAL TAXES	2,784	2,420	0	0
Total 40 - TAX REVENUE	**155,918**	**167,960**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	923	407	0	0
43998 - UNREALZED GAINS/LOSSES	581	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**1,504**	**407**	**0**	**0**
44-STATE FEDERAL AID				
44230 - STATE-HOMEOWNERS PROP.TAX	815	798	0	0
Total 44 - STATE & FEDERAL AID	**815**	**798**	**0**	**0**
48-TRANSFER				
48000 - TRANSFER-IN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**158,237**	**169,165**	**0**	**0**
52-SERVICES SUPPLIES				
521700 - MISC EXPENSES	160,827	155,638	0	0
525000 - OVERHEAD	(81)	0	0	0
525500 - TAX ADMIN FEE	3,479	3,479	0	0
Total 52 - SERVICES & SUPPLIES	**164,225**	**159,117**	**0**	**0**
Total Expenditures and Appropriations	**164,225**	**159,117**	**0**	**0**
Net Cost	**5,988**	**(10,048)**	**0**	**0**

Fund: 0219 MONTEREY FORUM

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	775	706	0	0
43998 - UNREALZED GAINS/LOSSES	160	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**935**	**706**	**0**	**0**
45-CHARGES FOR SERVICES				
45050 - LEGAL FEES - P.D. & OTHER	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
48-TRANSFER				
48211 - CONTRI TRANS FR CO GEN	0	0	0	0
Total 48 - TRANSFER	**0**	**0**	**0**	**0**
Total Revenue	**935**	**706**	**0**	**0**
51-SALARIES BENEFITS				
51070 - UNEMPLOYMENT INSURANCE	0	0	0	0
51081 - OPEB LIABILITY	0	0	0	0
51110 - COMPENSATION INSURANCE	0	1	1	1
Total 51 - SALARIES & BENEFITS	**0**	**1**	**1**	**1**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
525000 - OVERHEAD	0	0	(6)	(6)
525119 - LIABILITY SELF-FUND INSURANCE	0	0	0	0
527400 - TRAVEL- IN COUNTY	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**(6)**	**(6)**
Total Expenditures and Appropriations	**0**	**1**	**(5)**	**(5)**
Net Cost	**(935)**	**(705)**	**(5)**	**(5)**

Fund: 0221 WALKER RANCH CSD

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	43,873	32,518	40,000	40,000
43998 - UNREALZED GAINS/LOSSES	9,591	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**53,464**	**32,518**	**40,000**	**40,000**
45-CHARGES FOR SERVICES				
45060 - ENGINEERING SERVICES .	0	0	0	0
45210 - CONNECTION FEES	24,000	15,000	15,000	15,000
45250 - SERVICE CHARGES	109,786	107,892	110,000	110,000
Total 45 - CHARGES FOR SERVICES	**133,786**	**122,892**	**125,000**	**125,000**
46-OTHER REVENUE				
46251 - REIMBURSEMENTS/REFUNDS	0	0	0	0
Total 46 - OTHER REVENUE	**0**	**0**	**0**	**0**
Total Revenue	**187,250**	**155,410**	**165,000**	**165,000**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520210 - POSTAGE/SHIP, MAIL COST	133	143	300	300
520500 - INSURANCE	9,865	9,724	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	1,281	1,351	1,750	1,750
521800 - OFFICE EXPENSE	0	0	500	500
521900 - PROFESSIONAL SVC	254,705	130,600	140,000	140,000
522150 - WELL TESTING PROF SVC	2,408	4,229	4,500	4,500
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524300 - SMALL TOOLS/INSTRUMENTS	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	21,663	22,252	23,000	23,000
525000 - OVERHEAD	4,513	0	6,601	6,601
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	69,634	93,122	90,000	90,000
527900 - ADMINISTRATION	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**364,202**	**261,421**	**276,651**	**276,651**
54-FIXED ASSETS				
54011 - CAPITAL IMPROVEMENTS	0	0	0	0
Total 54 - FIXED ASSETS	**0**	**0**	**0**	**0**
58-TRANSFERS				
580001 - TRANSFER	4,617	3,309	10,000	10,000
Total 58 - TRANSFERS	**4,617**	**3,309**	**10,000**	**10,000**
Total Expenditures and Appropriations	**368,819**	**264,730**	**286,651**	**286,651**
Net Cost	**181,569**	**109,320**	**121,651**	**121,651**

Fund: 0223 GRIZZLY RANCH CSD

Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual ☑ Estimated ☐	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1	2	3	4	5
40-TAX REVENUE				
40150 - SPECIAL ASSESSMENT	0	0	0	0
41050P - FRANCHISES	0	0	0	0
Total 40 - TAX REVENUE	**0**	**0**	**0**	**0**
43-USE OF MONEY PROPERTY				
43010 - INTEREST-INVESTED FUNDS	2	2	0	0
43998 - UNREALZED GAINS/LOSSES	0	0	0	0
Total 43 - USE OF MONEY & PROPERTY	**2**	**2**	**0**	**0**
45-CHARGES FOR SERVICES				
45074 - MISC FEES	0	0	0	0
45210 - CONNECTION FEES	0	0	0	0
Total 45 - CHARGES FOR SERVICES	**0**	**0**	**0**	**0**
Total Revenue	**2**	**2**	**0**	**0**
52-SERVICES SUPPLIES				
520200 - COMMUNICATIONS	0	0	0	0
520500 - INSURANCE	0	0	0	0
520900 - EQUIPMENT MAINTENANCE	0	0	0	0
521300 - MAINT. BUILDINGS & GROUND	0	0	0	0
521600 - MEMBERSHIPS/ANNUAL DUES	0	0	0	0
521800 - OFFICE EXPENSE	0	0	0	0
521900 - PROFESSIONAL SVC	0	0	0	0
522150 - WELL TESTING PROF SVC	0	0	0	0
523700 - PUBLICATIONS-LEGAL NOTICE	0	0	0	0
524400 - SPECIAL DEPARTMENT EXPENSE	0	0	0	0
525000 - OVERHEAD	0	0	0	0
527500 - TRAVEL- OUT OF COUNTY	0	0	0	0
527800 - UTILITIES	0	0	0	0
527900 - ADMINISTRATION	0	0	0	0
528000 - OPERATIONS	0	0	0	0
528400 - CONTINGENCIES	0	0	0	0
Total 52 - SERVICES & SUPPLIES	**0**	**0**	**0**	**0**
58-TRANSFERS				
580000 - TRANSFER	0	0	0	0
580001 - TRANSFER	0	0	0	0
Total 58 - TRANSFERS	**0**	**0**	**0**	**0**
Total Expenditures and Appropriations	**0**	**0**	**0**	**0**
Net Cost	**(2)**	**(2)**	**0**	**0**

CAPITAL & FIXED ASSETS

FY 2025-2026

Budget Unit	Asset Type	Item Description	Amount Requested 2025/26
Agricultural Commissioner - 20425	Improvements	Conference System/Remodel	$10,500.00
Behavioral Health - 70571	Equipment	Vehicle	$80,000.00
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
County Counsel - 20080	Equipment	Software	$22,000.00
County Counsel - 20080	Equipment	Computer Hardware	$3,000.00
District Attorney - 70301	Equipment	Vehicle 4x4	$60,000.00
Facility Services - 20120	Improvements	Fire alarm in Courthouse/Elevator in Assessor's building	$325,000.00
Facility Services - 20120	Improvements	Other Improvement Projects	$615,500.00
Facility Services - 20756	Improvements	Pickleball Courts	$50,000.00
Facility Services - 20891	Equipment	Equipment Replacement	$20,000.00
Facility Services - 20892	Improvements	Beacon Tower Quincy Construction	$301,143.00

Facility Services - 20892	Improvements	ALP Quincy	$287,325.00
Facility Services - 20892	Improvements	Perimeter Fence Quincy	$101,000.00
Facility Services - 20892	Improvements	ALP Rogers	$284,800.00
Facility Services - 20892	Improvements	Fuel Farm Chester	$149,255.00
Facility Services - 20892	Improvements	Reseal Taxiway/Apron Chester	$45,000.00
Facility Services - 20892	Improvements	Reseal - Beckwourth	$45,000.00
Information Technology - 20220	Improvements	Remodel	$7,000.00
Probation - 20409	Equipment	Vehicle	$50,000.00
Public Health - 70560	Equipment	Vehicle	$60,000.00
Public Health - 70566	Equipment	Equipment	$15,540.00
Public Works - 20521	Equipment	PW Industrial Equipment	$710,000.00
Public Works - 20521	Doors	Replacement Shop Doors	$35,000.00
Public Works - 20521	Hardware	Office Plotter and Scanner	$10,000.00
Public Works - 20521	Equipment	CRAFCO Agg Patcher	$106,000.00
Public Works - 20521	Improvements	Fuel pumps for the Graeagle and Beckwourth maintenance yards	$143,000.00
Public Works - 20521	Equipment	Security Cameras for Maintenance Shop	$60,000.00
Public Works - 20579	Improvements	Chester Transfer Site - Recycle	$15,000.00
Public Works - 20579	Improvements	Quincy Transfer Site - Recycle	$70,000.00
Public Works - 20579	Improvements	Graeagle Transfer Site - Recycle	$60,000.00
Public Works - 20579	Improvements	Delleker Transfer Site - Recycle	$15,000.00
Public Works - 26100	Improvements	Lake Davis Construction Project	$30,000.00
Risk Management - 20032	Equipment	Vehicle	$60,000.00
Sheriff - 20293	Fencing	Fencing & Gates	$100,000.00

Sheriff - 20293	Cameras/Camera Equipment	Security Cameras	$90,000.00
Sheriff - 70331	Cameras/Camera Equipment	Cameras	$22,000.00
Sheriff - 70331	Equipment	Vehicles	$200,000.00
Sheriff - 70331	Equipment	SAR Equipment	$70,500.00
Sheriff - 70331	Patrol Equipment	SAR Equipment	$24,154.00
Sheriff - 70331	Equipment	Generator	$45,000.00
Sheriff - 70356	Equipment	Vehicle	$200,000.00
Sheriff - 70357	Equipment	Repeater Replacement	$45,000.00
Sheriff - 70375	Equipment	Equipment	$17,000.00
Sheriff - 70386	Equipment	Equipment	$37,010.00
Social Services - 70590	Equipment	Vehicle 4x4	$150,000.00
Treasurer-Tax Collector - 20050	Equipment	Software$	$50,000.00
Treasurer-Tax Collector - 20142	Improvements	HVAC Leaseback Lease	$200,000.00
Treasurer-Tax Collector - 20143	Improvements	Solar and Other Equipment Lease	$6,000,000.00
		TOTALS	**$11,292,098.00**

PROP 4 RESOLUTION

RESOLUTION NO. 25- 9057

A Resolution amending resolution no. 25-9028 for Fiscal Year 2025/2026 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 2025/2026

; 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 2025/2026; 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	$ 46,810,910
Quincy Lighting	$ 175,466
CSA #11 (Ambulance)	$ 94,719
Beckwourth CSA	$ 27,278

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. 25- 9057 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 2nd day of September 2025 by the following vote:

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

NOES:

ABSENT:

Chair, Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

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

May 2025

Dear Fiscal Officer:

Subject: 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, 2025, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2025-26. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2025-26 appropriations limit. Attachment B provides the city and unincorporated county population percentage change along with the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

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

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

Population Certification
The population certification program applies only to cities and counties. California Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2025.**

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

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

JOE STEPHENSHAW
Director
By:

ERIKA LI
Chief Deputy Director

Attachment

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 2025-26 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$

FISCAL YEAR 2025-26

County Total	Alameda	0.31	1,655,644	1,660,751	1,662,482
County Total	Alpine	-0.42	1,181	1,176	1,177
County Total	Amador	-1.34	36,131	35,646	39,563
County Total	Butte	-0.17	207,873	207,525	207,525
County Total	Calaveras	-0.23	44,768	44,666	44,722
County Total	Colusa	-0.30	22,093	22,026	22,026
County Total	Contra Costa	0.00	1,158,165	1,158,141	1,158,225
County Total	Del Norte	-1.32	24,802	24,475	26,544
County Total	El Dorado	0.08	190,512	190,663	190,770
County Total	Fresno	0.84	1,022,826	1,031,466	1,037,053
County Total	Glenn	1.35	28,979	29,369	29,369
County Total	Humboldt	-0.22	133,591	133,298	133,817
County Total	Imperial	0.98	179,096	180,854	186,499
County Total	Inyo	-0.27	18,792	18,742	18,800
County Total	Kern	0.74	902,508	909,213	923,961
County Total	Kings	1.88	135,091	137,628	154,015
County Total	Lake	-0.24	67,325	67,166	67,254
County Total	Lassen	1.82	24,001	24,438	28,716
County Total	Los Angeles	0.30	9,836,291	9,865,367	9,876,811
County Total	Madera	0.58	156,460	157,361	162,599
County Total	Marin	0.14	251,013	251,363	254,550
County Total	Mariposa	-0.21	16,897	16,861	16,917
County Total	Mendocino	0.03	89,750	89,777	89,827
County Total	Merced	0.43	290,587	291,832	293,080
County Total	Modoc	-0.21	8,509	8,491	8,491
County Total	Mono	-1.59	12,792	12,588	12,684
County Total	Monterey	0.15	422,742	423,387	438,831
County Total	Napa	0.56	133,710	134,461	136,124
County Total	Nevada	-0.54	100,841	100,295	100,354
County Total	Orange	0.17	3,169,873	3,175,233	3,175,427
County Total	Placer	0.24	420,436	421,446	421,446
County Total	Plumas	0.44	18,802	18,885	18,885
County Total	Riverside	0.27	2,482,611	2,489,360	2,495,640
County Total	Sacramento	0.50	1,591,701	1,599,700	1,604,745
County Total	San Benito	0.46	66,514	66,822	66,822
County Total	San Bernardino	0.44	2,172,385	2,181,846	2,207,424
County Total	San Diego	0.44	3,253,653	3,267,913	3,330,139
County Total	San Francisco	-0.39	844,789	841,467	842,027
County Total	San Joaquin	0.46	800,001	803,686	805,856
County Total	San Luis Obispo	-0.12	276,406	276,069	279,337
County Total	San Mateo	0.07	747,647	748,196	748,337
County Total	Santa Barbara	0.63	438,575	441,339	447,132
County Total	Santa Clara	0.04	1,920,593	1,921,435	1,922,259
County Total	Santa Cruz	0.10	263,391	263,653	263,710
County Total	Shasta	-0.22	180,423	180,027	180,201
County Total	Sierra	-0.22	3,177	3,170	3,170

Plumas County

Prop 4 Spending Limit-Revision
FY 2025/26

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0644
X	
Population Growth from 01/01/25-01/01/26	1.0044
Growth Factor FY 2025/26	1.0691

FY 2024/25 Prop 4 Spending Limit	$ 43,785,343
FY 2025/26 Prop 4 Spending Limit	**$ 46,810,910**

Martee Nieman
Auditor / Controller

Quincy Lighting

Prop 4 Spending Limit-Revision
FY 2025/26

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0644
X		
Population Growth from 01/01/25-01/01/26		1.0044
Growth Factor FY 2025/26		1.0691
FY 2024/25 Prop 4 Spending Limit	$	164,125
FY 2025/26 Prop 4 Spending Limit	**$**	**175,466**

Martee Nieman
Auditor / Controller

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CSA #11

Prop 4 Spending Limit-Revision
FY 2025/26

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0644
X		
Population Growth from 01/01/25-01/01/26		1.0044
Growth Factor FY 2025/26		1.0691
FY 2024/25 Prop 4 Spending Limit	$	88,597
FY 2025/26 Prop 4 Spending Limit	**$**	**94,719**

Martee Nieman

Martee Nieman
Auditor / Controller

Beckwourth CSA

Prop 4 Spending Limit-Revision
FY 2025/26

Growth Factor:

Per Capita Personal Income Change from Prior Year		1.0644
X		
Population Growth from 01/01/25-01/01/26		1.0044
Growth Factor FY 2025/26		1.0691
FY 2024/25 Prop 4 Spending Limit	$	25,515
FY 2025/26 Prop 4 Spending Limit	**$**	**27,278**

Martee Nieman

Martee Nieman
Auditor / Controller

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TAX RATE AND BONDS RESOLUTION

RESOLUTION NO. 25- 9058

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 2025/26

WHEREAS, Pursuant to Government Code § 29100 the board shall adopt by resolution the rates of taxes on the secured roll, not to exceed the 1-percent limitation specified in Article XIII A of the Constitution and Sections 93 and 100 of the Revenue and Taxation Code.

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 2025/26-year, tax year 2025, 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: 0.01194% ($11.94 per $100,000 of assessed value)
Measure B: 0.03034% ($30.34 per $100,000 of assessed value)

The additional tax rates for the **Plumas Unified School District Bond** for Unsecured 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 District Hospital Bond**, as calculated and approved, by resolution No. 2025-3, by the Plumas District Hospital's Board, are affixed at **0.0003447%** of the Secured assessed value ($34.47 per $100,000 of assessed value) and 0.04543% of the Unsecured assessed value for the fiscal year 2025/26 tax year 2025.

The additional tax rates for the **Seneca Healthcare District**, as calculated and approved, by resolution No.454 -, by the Seneca Healthcare District Board, are affixed at **0.0008000%** 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 and Seneca Healthcare District Bonds are affixed at 0.0014878% ($148.78 per $100,000 of assessed

value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2025/26, tax year 2026.

The foregoing, Resolution No. 25-9058 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 9th day of September 2025 by the following vote:

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

NOES:

ABSENT:

Chair, Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

Approved as to form:

Joshua Brechtel, Attorney
County Counsel's Office

Schedule 3

PLUMAS COUNTY
DEBT SERVICE

Measure A & B School Bonds

FY 25/26 Tax Year 2025

w/PDH Resolution

FY 2025/26 Bond Debt Requirement	$	3,134,449.00	*1*
Unitary portion of Debt Service	$	981,100.11	*2*
Total Debt	$	3,134,449.00	
Total to add to Reserve	$	150,000.00	*3*
Unitary Portion	$	(981,100.11)	
Unsecured Portion	$	(106,916.32)	
Total Debt for Secured	**$**	**2,196,432.57**	
Total Unsecured Value	$	174,123,865.00	*4*
Minus 13.7% Delinquent Rate	$	(23,854,969.51)	*note: historical delq rate 2004*
Unsecured Rate (Prior Year Sec Rate)		0.07115%	*5 note: was FY21/22 Secured Bond Rate*
Unsecured Portion	**$**	**106,916.32**	
Total Secured / Utility Value	$	5,384,480,057.00	*6*
Plus HOE	$	25,661,250.00	*7*
Minus 4% Delinquent Rate	$	(215,379,202.28)	
Total Value to collect on	**$**	**5,194,762,104.72**	
Secured Debt Service	$	2,196,432.57	
FY25/26 Secured Bond Rate		**0.04228%**	
FY25/26 w/o 2016 GO		**0.01194%**	
FY25/26 2016 GO only		**0.03034%**	
		0.00000%	

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Schedule 3

PLUMAS COUNTY
DEBT SERVICE
Measure A School Bond 2002, 2005 and 2016 Refunding Bonds
FY 25/26 Tax Year 2025

w/PDH Resolution

Tax Code 10070

FY 2025/26 Bond Debt Requirement	$	859,474.00	1
Unitary portion of Debt Service	$	269,020.18	2
Total Debt	$	859,474.00	
Reserve _old bond	$	50,000.00	3
Unitary Portion	$	(269,020.18)	
Unsecured Portion	$	(20,316.35)	
Total Debt for Secured	**$**	**620,137.47**	
Total Unsecured Value	$	174,123,865.00	4
Minus 13.7% Delinquent Rate	$	(23,854,969.51)	
Unsecured Rate (Prior Year Sec Rate)		**0.01352%**	5
Unsecured Portion	**$**	**20,316.35**	
Total Secured / Utility Value	$	5,384,480,057.00	6
Plus HOE	$	25,661,250.00	7
Minus 4% Delinquent Rate	$	(215,379,202.28)	
Total Value to collect on	**$**	**5,194,762,104.72**	
Secured Debt Service	$	620,137.47	
FY 2025/26 Secured Bond Rate		**0.01194%**	
FY 2024/25 Secured Bond Rate		**0.01352%**	

Schedule 3

PLUMAS COUNTY
DEBT SERVICE
Measure B School Bond 2016 General
Obligation Bonds Only
FY 25/26 Tax Year 2025

w/PDH Resolution

Tax code 10071

FY 25/26 Bond Debt Requirement	$	2,274,975.00	1
Unitary portion of Debt Service	$	712,079.93	2
Total Debt	$	2,274,975.00	
Total add on in fund from Prior Year for Sinking Fund	$	100,000.00	3
Unitary Portion	$	(712,079.93)	
Unsecured Portion	$	(86,599.96)	
Total Debt for Secured	**$**	**1,576,295.11**	
Total Unsecured Value	$	174,123,865.00	4
Minus 13.7% Delinquent Rate	$	(23,854,969.51)	
Unsecured Rate (Prior Year Sec Rate)		**0.05763000%**	5
Unsecured Portion	**$**	**86,599.96**	
Total Secured / Utility Value (adj)	$	5,384,480,057.00	6
Plus HOE	$	25,661,250.00	7
Minus 4% Delinquent Rate	$	(215,379,202.28)	
Total Value to collect on	**$**	**5,194,762,104.72**	
Secured Debt Service	$	1,576,295.11	
FY 2025/26 Secured Bond Rate		**0.03034%**	
FY 2024/25 Secured Bond Rate		**0.05763%**	

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Unitary Schedule 1

PLUMAS COUNTY

Calculation of Unitary Average Tax Rate

FY 2025/26 | Tax Year 2025

w/ PDH Resolution 2025-3
w/ Seneca Healthcare Resolution 454

FY 2025/26 Ad Valorem Secured	$ 5,488,200,638.00	A
Plus Utility	$ 928,912,768.00	B
Plus HOE	$ 25,661,250.00	C
Total Secured, Utility, & HOE	**$ 6,442,774,656.00**	D
Times the 1% Tax Rate	1.00000%	
FY 2025/26 Gross County Wide Tax (Less Unsecured)	**$ 64,427,747.00**	
Divided by Secured Ad Valorem (see above 'D')	$ 6,442,774,656.00	
Unitary Rate - Countywide Tax Divided by Secured Ad Valorem - R&T Code 98.9(b)(1)	**1.00000%**	
Prior Year Unitary Debt Service Rate	0.15516%	F
Countywide Secured (including HOE) Debt Service Levy 2024/25 *immediate prior fiscal year)*	$ 3,737,284.00	G
Countywide Secured (including HOE) Debt Service Levy 2023/24 *(second prior fiscal year)*	$ 3,897,677.00	H
Percentage of Difference Between 2 Preceding Years	**95.88491%**	
Final Unitary Debt Service Tax Rate	**0.14878%**	
Current Year Unitary Value	$ 928,912,768.00	E
Current Year Unitary Debt Service Levy	**$ 1,381,990.18**	A1

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	

(4)

Exhibit A

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	2,362,600.00
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

(4)

Period Ending	Principal	Interest	Debt Service	Annual Debt Service
2/1/2038		279,450.00	279,450.00	
8/1/2038	900,000	279,450.00	1,179,450.00	1,458,900.00
2/1/2039		261,450.00	261,450.00	
8/1/2039	970,000	261,450.00	1,231,450.00	1,492,900.00
2/1/2040		242,050.00	242,050.00	
8/1/2040	1,035,000	242,050.00	1,277,050.00	1,519,100.00
2/1/2041		221,350.00	221,350.00	
8/1/2041	1,105,000	221,350.00	1,326,350.00	1,547,700.00
2/1/2042		199,862.50	199,862.50	
8/1/2042	1,180,000	199,862.50	1,379,862.50	1,579,725.00
2/1/2043		176,912.50	176,912.50	
8/1/2043	1,260,000	176,912.50	1,436,912.50	1,613,825.00
2/1/2044		152,406.25	152,406.25	
8/1/2044	1,335,000	152,406.25	1,487,406.25	1,639,812.50
2/1/2045		126,443.75	126,443.75	
8/1/2045	1,420,000	126,443.75	1,546,443.75	1,672,887.50
2/1/2046		98,825.00	98,825.00	
8/1/2046	1,510,000	98,825.00	1,608,825.00	1,707,650.00
2/1/2047		69,450.00	69,450.00	
8/1/2047	1,600,000	69,450.00	1,669,450.00	1,738,900.00
2/1/2048		38,325.00	38,325.00	
8/1/2048	1,970,000	38,325.00	2,008,325.00	2,046,650.00
Totals:	**$24,155,000**	**$18,492,212.78**	**$42,647,212.78**	**$42,647,212.78**

G.O. Bond, Election 2014 Series C

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

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(2)

Exhibit A

Semi-Annual Debt Service Payment Schedule

Plumas 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		38,071.00	38,071.00
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

RESOLUTION NO. 454

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SENECA HEALTHCARE DISTRICT REQUESTING THE SETTING OF 2025-26 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 2025-26 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 2025-26 property tax rate for the GO Notes at 0.0008000.

SECTION 2. *Further Action.* The Authorized Officers are authorized to take all actions which are necessary 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.

PASSED AND ADOPTED by the Board of Directors of the Seneca Healthcare District this 28th day of August 2025, by the following vote:

AYES: 4

NAYS: Ø

ABSENT: 1

ABSTAIN: Ø

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.454 passed and adopted by said Board of Directors at a meeting held on the 28th day of August 2025.

Kenneth Crandall, Board Secretary

BACK UP EXHIBITS

Bond Debt Service - Seneca Healthcare District

	2025/26 Bond Debt Service	2025-26*
1	Debt Payment (March 15, 2026)	673,850.47
	Debt Payment (Sep 15, 2026)	916,003.10
	Add'l levy Request for Future FY 26-27 Debt Service	1,200,600.00
2	Reserve/Total left in fund after September 2025 Payment	(1,025,103.68)
3	Unitary Portion	-
4	Unsecured Portion	(51,072.02)
5	**Total Debt for FY 25-26 Secured Portion**	**1,714,277.87**
6	Total Unsecured Value*	73,379,337.00
7	Minus 13% delq rate	9,539,313.81
8	Unsecured rate (prior year secured rate)	0.00080
9	Unsecured 's portion	51,072.02
10	Total Secured/Utility Value*	2,323,283,459.00
11	Plus HOE/HOX	5,439,000.00
12	Minus 8% delq rate	(185,862,676.72)
13	Total Value to collect on	2,142,859,782.28
14	Secured Debt Service	1,714,277.87
15	Secured Bond Rate	0.0008000
	Tax Rate per $100,000	**80.00**

* FY 25-26 Assessed Values provided by Auditor Controller

PLUMAS HOSPITAL DISTRICT

RESOLUTION No. 2025 - 3

RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLUMAS HOSPITAL DISTRICT GENERAL OBLIGATION BONDS SERIES C PROPERTY TAX RATE 2025-2026

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 2025-2026 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series C at 0.0003447

PASSED AND ADOPTED this 28th day of August, 2025 by the following vote:

AYES: Director Ryback
Director Flanigan
Director Blesse
Director McNett

NAYES: None

ABSENT: Director Wickman

Andrew Ryback, President, Board of Directors
Plumas Hospital District

ATTEST:

Sam Blesse, Secretary, Board of Directors
Plumas Hospital District

Debt Service - Plumas Hospital District

	2025/26 bond debt service	2025-26		
1	**Total Debt (Feb 2026 & Aug 2026)**	348,194.76	3,604.68	1.4%
	Reserve Fund	300,000.00		
2	**Total left in fund after Aug 2025 pymt**	(346,013.77)	(33,466.95)	47.1%
3	**Unitary Portion**	0.00		
4	**Unsecured Portion**	(16,317.14)		
5	**Total Debt for Secured Portion**	285,863.85		
6	**Total Unsecured Value**	57,148,068.00	880,173.00	2.2%
7	**Minus 13% delq rate**	(7,429,248.84)		
8	**Unsec rate (prior yr sec rate)**	0.0003282		
9	**Unsecured's portion**	16,317.14		
10	**Total Secured/utility Value**	891,788,787.00	25,410,809.00	3.8%
11	**Plus HOE/HOX**	8,804,530.00		
12	**Minus 8% delq rate**	(71,343,102.96)		
13	**Total Value to collect on**	**829,250,214.04**	23,270,561.28	3.7%
14	**Secured Debt Svc**	285,863.85	21,350.66	
15	**Secured Bond Rate**	**0.0003447**	0.0000165	

$34.47 per $100k

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: final, Tax Year: 2025
AIRCRAFT VALUES EXCLUDED

TAX CODE: 00001 BASIC TAX 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,559	2,998	28,557
LOCAL	5,382,420,588	175,554,533	5,557,975,121
UTILITY	2,059,469		2,059,469
TOTAL	5,384,480,057	175,554,533	5,560,034,590
PLUS HOX	25,661,250	89,486	25,750,736
TOTAL	5,410,141,307	175,644,019	5,585,785,326

TAX CODE: 00002 Unitary 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	23	0	23
LOCAL			0
UTILITY	836,361,446		836,361,446
TOTAL	836,361,446		836,361,446
PLUS HOX			0
TOTAL	836,361,446		836,361,446

TAX CODE: 00003 Railroad Unitary 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3	0	3
LOCAL			0
UTILITY	90,491,853		90,491,853
TOTAL	90,491,853		90,491,853
PLUS HOX			0
TOTAL	90,491,853		90,491,853

TAX CODE: 10070 School Bond Measure A 530-283-6500 :
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,433	2,935	27,368
LOCAL	5,250,203,647	174,034,379	5,424,238,026
UTILITY	1,544,956		1,544,956
TOTAL	5,251,748,603	174,034,379	5,425,782,982
PLUS HOX	24,933,250	89,486	25,022,736
TOTAL	5,276,681,853	174,123,865	5,450,805,718

TAX CODE: 10071 School Bond Measure B 530-283-6500,
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,433	2,935	27,368
LOCAL	5,250,203,647	174,034,379	5,424,238,026
UTILITY	1,544,956		1,544,956
TOTAL	5,251,748,603	174,034,379	5,425,782,982
PLUS HOX	24,933,250	89,486	25,022,736
TOTAL	5,276,681,853	174,123,865	5,450,805,718

TAX CODE: 10075 Unitary Debt Service
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	23	0	23
LOCAL			0
UTILITY	836,361,446		836,361,446
TOTAL	836,361,446		836,361,446
PLUS HOX			0
TOTAL	836,361,446		836,361,446

TAX CODE: 10076 Railroad Unitary Debt Service
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3	0	3
LOCAL			0
UTILITY	90,491,853		90,491,853
TOTAL	90,491,853		90,491,853
PLUS HOX			0
TOTAL	90,491,853		90,491,853

TAX CODE: 10080 Plumas District Hospital Bond 2008
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,689	932	5,621
LOCAL	891,788,787	56,529,515	948,318,302
UTILITY	846,101		846,101
TOTAL	892,634,888	56,529,515	949,164,403
PLUS HOX	8,804,530	83,069	8,887,599
TOTAL	901,439,418	56,612,584	958,052,002

TAX CODE: 10090 Seneca Healthcare Bond B 2022
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,394	1,191	8,585
LOCAL	2,323,283,459	73,002,828	2,396,286,287
UTILITY	168,352		168,352
TOTAL	2,323,451,811	73,002,828	2,396,454,639
PLUS HOX	5,439,000		5,439,000
TOTAL	2,328,890,811	73,002,828	2,401,893,639

TAX CODE: 20001 COUNTY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,559	2,998	28,557
LOCAL	5,382,420,588	175,554,533	5,557,975,121
UTILITY	2,059,469		2,059,469
TOTAL	5,384,480,057	175,554,533	5,560,034,590
PLUS HOX	25,661,250	89,486	25,750,736
TOTAL	5,410,141,307	175,644,019	5,585,785,326

County of Plumas
AUDITOR CERTIFIED VALUES BY TAX BASE
Model Num: final, Tax Year: 2025
AIRCRAFT VALUES INCLUDED

TAX CODE: 00001 BASIC TAX 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,559	3,034	28,593
LOCAL	5,382,420,588	178,452,877	5,560,873,465
UTILITY	2,059,469		2,059,469
TOTAL	5,384,480,057	178,452,877	5,562,932,934
PLUS HOX	25,661,250	89,486	25,750,736
TOTAL	5,410,141,307	178,542,363	5,588,683,670

TAX CODE: 00002 Unitary 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	23	0	23
LOCAL			0
UTILITY	836,361,446		836,361,446
TOTAL	836,361,446		836,361,446
PLUS HOX			0
TOTAL	836,361,446		836,361,446

TAX CODE: 00003 Railroad Unitary 1%
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3	0	3
LOCAL			0
UTILITY	90,491,853		90,491,853
TOTAL	90,491,853		90,491,853
PLUS HOX			0
TOTAL	90,491,853		90,491,853

TAX CODE: 10070 School Bond Measure A 530-283-6500
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,433	2,971	27,404
LOCAL	5,250,203,647	176,932,723	5,427,136,370
UTILITY	1,544,956		1,544,956
TOTAL	5,251,748,603	176,932,723	5,428,681,326
PLUS HOX	24,933,250	89,486	25,022,736
TOTAL	5,276,681,853	177,022,209	5,453,704,062

TAX CODE: 10071 School Bond Measure B 530-283-6500,
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	24,433	2,971	27,404
LOCAL	5,250,203,647	176,932,723	5,427,136,370
UTILITY	1,544,956		1,544,956
TOTAL	5,251,748,603	176,932,723	5,428,681,326
PLUS HOX	24,933,250	89,486	25,022,736
TOTAL	5,276,681,853	177,022,209	5,453,704,062

TAX CODE: 10075 Unitary Debt Service
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	23	0	23
LOCAL			0
UTILITY	836,361,446		836,361,446
TOTAL	836,361,446		836,361,446
PLUS HOX			0
TOTAL	836,361,446		836,361,446

TAX CODE: 10076 Railroad Unitary Debt Service
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	3	0	3
LOCAL			0
UTILITY	90,491,853		90,491,853
TOTAL	90,491,853		90,491,853
PLUS HOX			0
TOTAL	90,491,853		90,491,853

TAX CODE: 10080 Plumas District Hospital Bond 2008
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	4,689	950	5,639
LOCAL	891,788,787	57,064,999	948,853,786
UTILITY	846,101		846,101
TOTAL	892,634,888	57,064,999	949,699,887
PLUS HOX	8,804,530	83,069	8,887,599
TOTAL	901,439,418	57,148,068	958,587,486

TAX CODE: 10090 Seneca Healthcare Bond B 2022
VALUE BASE: 7 Net of All
TYPE: OPERATING

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	7,394	1,194	8,588
LOCAL	2,323,283,459	73,379,337	2,396,662,796
UTILITY	168,352		168,352
TOTAL	2,323,451,811	73,379,337	2,396,831,148
PLUS HOX	5,439,000		5,439,000
TOTAL	2,328,890,811	73,379,337	2,402,270,148

TAX CODE: 20001 COUNTY
VALUE BASE: 7 Net of All
TYPE: SPECIAL

	SECURED	UNSECURED	TOTAL
PARCEL COUNT	25,559	3,034	28,593
LOCAL	5,382,420,588	178,452,877	5,560,873,465
UTILITY	2,059,469		2,059,469
TOTAL	5,384,480,057	178,452,877	5,562,932,934
PLUS HOX	25,661,250	89,486	25,750,736
TOTAL	5,410,141,307	178,542,363	5,588,683,670

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: Final, Tax Year: 2025, Exclude: True

TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
000-001								
UTILITY	23	46,213,764	749,052,741	41,094,941	836,361,446	0	0	836,361,446
TOTALS	**23**	**46,213,764**	**749,052,741**	**41,094,941**	**836,361,446**	**0**	**0**	**836,361,446**
000-002								
UTILITY	3	41,037,370	31,769,186	17,685,297	90,491,853	0	0	90,491,853
TOTALS	**3**	**41,037,370**	**31,769,186**	**17,685,297**	**90,491,853**	**0**	**0**	**90,491,853**
001-001								
SECURED	1,531	34,701,380	136,544,393	750,398	171,996,171	2,014,781	9,849,603	160,131,787
UNSECURED	92	0	651,200	3,092,379	3,743,579	0	18,071	3,725,508
TOTALS	**1,623**	**34,701,380**	**137,195,593**	**3,842,777**	**175,739,750**	**2,014,781**	**9,867,674**	**163,857,295**
001-002								
SECURED	1	528,051	0	0	528,051	0	0	528,051
TOTALS	**1**	**528,051**	**0**	**0**	**528,051**	**0**	**0**	**528,051**
001-003								
UNSECURED	1	15,950	47,850	22,180	85,980	0	85,980	0
TOTALS	**2**	**15,950**	**47,850**	**22,180**	**85,980**	**0**	**85,980**	**0**
001-004								
SECURED	45	2,438,955	9,040,243	0	11,479,198	147,000	0	11,332,198
UNSECURED	3	0	0	62,680	62,680	0	0	62,680
TOTALS	**48**	**2,438,955**	**9,040,243**	**62,680**	**11,541,878**	**147,000**	**0**	**11,394,878**
001-005								
SECURED	5	126,630	303,459	0	430,089	14,000	0	416,089
TOTALS	**5**	**126,630**	**303,459**	**0**	**430,089**	**14,000**	**0**	**416,089**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: Final, Tax Year: 2025, Exclude: True

TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
001-006								
SECURED	3	159,635	406,254	0	565,889	7,000	0	558,889
TOTALS	**3**	**159,635**	**406,254**	**0**	**565,889**	**7,000**	**0**	**558,889**
001-007								
SECURED	2	783,089	0	0	783,089	0	0	783,089
TOTALS	**2**	**783,089**	**0**	**0**	**783,089**	**0**	**0**	**783,089**
001-008								
SECURED	12	593,723	2,138,208	0	2,731,931	7,000	0	2,724,931
TOTALS	**12**	**593,723**	**2,138,208**	**0**	**2,731,931**	**7,000**	**0**	**2,724,931**
001-009								
SECURED	1	463,715	1,428,726	0	1,892,441	0	0	1,892,441
TOTALS	**1**	**463,715**	**1,428,726**	**0**	**1,892,441**	**0**	**0**	**1,892,441**
001-010								
SECURED	1	4,383	0	0	4,383	0	0	4,383
TOTALS	**1**	**4,383**	**0**	**0**	**4,383**	**0**	**0**	**4,383**
001-013								
SECURED	1	40,775	0	0	40,775	0	0	40,775
TOTALS	**1**	**40,775**	**0**	**0**	**40,775**	**0**	**0**	**40,775**
053-000								
SECURED	19	1,439,937	3,127,702	0	4,567,639	70,000	0	4,497,639
TOTALS	**19**	**1,439,937**	**3,127,702**	**0**	**4,567,639**	**70,000**	**0**	**4,497,639**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: Final, Tax Year: 2025, Exclude: True

TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-001								
SECURED	59	3,014,971	547,923	15,248	3,578,142	4,248	0	3,573,894
UNSECURED	35	218,385	1,927	5,500	225,812	0	35,287	190,525
UTILITY	1	10,242	0	0	10,242	0	0	10,242
TOTALS	**95**	**3,243,598**	**549,850**	**20,748**	**3,814,196**	**4,248**	**35,287**	**3,774,661**
053-002								
SECURED	291	10,406,914	1,308,864	2,453	11,718,231	7,000	2,622,516	9,088,715
UNSECURED	29	181,587	21,223	499,440	702,250	0	16,672	685,578
UTILITY	1	21,010	0	0	21,010	0	0	21,010
TOTALS	**321**	**10,609,511**	**1,330,087**	**501,893**	**12,441,491**	**7,000**	**2,639,188**	**9,795,303**
053-003								
SECURED	5	84,023	0	0	84,023	0	0	84,023
TOTALS	**5**	**84,023**	**0**	**0**	**84,023**	**0**	**0**	**84,023**
053-004								
SECURED	249	20,953,250	15,435,760	2,844,460	39,233,470	84,000	0	39,149,470
UNSECURED	64	604,499	279,186	20,017	903,702	0	43,918	859,784
UTILITY	1	4,176	0	0	4,176	0	0	4,176
TOTALS	**314**	**21,561,925**	**15,714,946**	**2,864,477**	**40,141,348**	**84,000**	**43,918**	**40,013,430**
053-005								
SECURED	15	607,959	668,088	0	1,276,047	0	0	1,276,047
UNSECURED	5	23,460	0	0	23,460	0	6,000	17,460
TOTALS	**20**	**631,419**	**668,088**	**0**	**1,299,507**	**0**	**6,000**	**1,293,507**
053-006								
SECURED	2	91,772	111,858	0	203,630	0	0	203,630
TOTALS	**2**	**91,772**	**111,858**	**0**	**203,630**	**0**	**0**	**203,630**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: Final, Tax Year: 2025, Exclude: True

TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-007								
SECURED	59	2,890,322	1,669,493	74,230	4,634,045	0	0	4,634,045
UNSECURED	7	23,112	145,882	83,732	252,726	0	12,000	240,726
TOTALS	**66**	**2,913,434**	**1,815,375**	**157,962**	**4,886,771**	**0**	**12,000**	**4,874,771**
053-008								
SECURED	12	538,712	1,200,890	0	1,739,602	0	0	1,739,602
UNSECURED	9	145,656	687,730	53,060	886,446	0	0	886,446
TOTALS	**21**	**684,368**	**1,888,620**	**53,060**	**2,626,048**	**0**	**0**	**2,626,048**
053-009								
SECURED	3	366,709	672,511	0	1,039,220	0	0	1,039,220
TOTALS	**3**	**366,709**	**672,511**	**0**	**1,039,220**	**0**	**0**	**1,039,220**
053-010								
SECURED	972	41,544,857	160,946,350	43,650,226	246,141,433	2,640,070	6,488,262	237,013,101
UNSECURED	113	336,869	3,279,253	8,958,933	12,575,055	24,342	36,898	12,513,815
UTILITY	1	22,200	0	0	22,200	0	0	22,200
TOTALS	**1,086**	**41,903,926**	**164,225,603**	**52,609,159**	**258,738,688**	**2,664,412**	**6,525,160**	**249,549,116**
053-011								
SECURED	200	10,391,343	18,808,628	0	29,199,971	49,000	0	29,150,971
UNSECURED	88	3,269,498	6,246,135	187,200	9,702,833	0	2,810	9,700,023
UTILITY	1	0	154,021	0	154,021	0	0	154,021
TOTALS	**289**	**13,660,841**	**25,208,784**	**187,200**	**39,056,825**	**49,000**	**2,810**	**39,005,015**
053-012								
SECURED	107	3,480,988	8,547,583	34,723	12,063,294	7,000	102,965	11,953,329
UNSECURED	5	178	61,683	47,060	108,921	0	0	108,921
TOTALS	**112**	**3,481,166**	**8,609,266**	**81,783**	**12,172,215**	**7,000**	**102,965**	**12,062,250**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: Final, Tax Year: 2025, Exclude: True

TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-013								
UNSECURED	4	166,238	472,670	0	638,908	0	0	638,908
TOTALS	**8**	**166,238**	**472,670**	**0**	**638,908**	**0**	**0**	**638,908**
053-014								
SECURED	63	3,926,912	695,039	25,333	4,647,284	0	0	4,647,284
UNSECURED	3	29,852	0	0	29,852	0	4,918	24,934
TOTALS	**66**	**3,956,764**	**695,039**	**25,333**	**4,677,136**	**0**	**4,918**	**4,672,218**
053-015								
SECURED	5	53,638	0	0	53,638	0	0	53,638
TOTALS	**5**	**53,638**	**0**	**0**	**53,638**	**0**	**0**	**53,638**
053-016								
SECURED	1,754	319,293,079	544,004,027	1,825,612	865,122,718	644,000	899,864	863,578,854
UNSECURED	398	0	857,820	11,137,580	11,995,400	0	2,024	11,993,376
TOTALS	**2,152**	**319,293,079**	**544,861,847**	**12,963,192**	**877,118,118**	**644,000**	**901,888**	**875,572,230**
053-017								
SECURED	410	59,673,388	76,086,081	1,336,422	137,095,891	161,000	410,444	136,524,447
UNSECURED	50	0	27,071	589,890	616,961	0	500	616,461
TOTALS	**460**	**59,673,388**	**76,113,152**	**1,926,312**	**137,712,852**	**161,000**	**410,944**	**137,140,908**
053-018								
SECURED	17	448,656	0	0	448,656	0	0	448,656
TOTALS	**18**	**448,656**	**0**	**0**	**448,656**	**0**	**0**	**448,656**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-019								
SECURED	24	1,344,645	4,910,690	11,000	6,266,335	35,000	442,333	5,789,002
UNSECURED	2	0	451,490	981,224	1,432,714	0	0	1,432,714
TOTALS	**26**	**1,344,645**	**5,362,180**	**992,224**	**7,699,049**	**35,000**	**442,333**	**7,221,716**
053-020								
SECURED	45	2,094,357	5,125,896	0	7,220,253	28,000	0	7,192,253
TOTALS	**45**	**2,094,357**	**5,125,896**	**0**	**7,220,253**	**28,000**	**0**	**7,192,253**
053-021								
SECURED	19	461,820	897,658	0	1,359,478	28,000	0	1,331,478
UNSECURED	2	0	0	19,200	19,200	0	0	19,200
TOTALS	**21**	**461,820**	**897,658**	**19,200**	**1,378,678**	**28,000**	**0**	**1,350,678**
053-022								
SECURED	5	75,497	0	0	75,497	0	0	75,497
TOTALS	**5**	**75,497**	**0**	**0**	**75,497**	**0**	**0**	**75,497**
053-023								
SECURED	40	722,995	0	0	722,995	0	0	722,995
UNSECURED	10	130,225	84,429	12,900	227,554	0	62,681	164,873
TOTALS	**50**	**853,220**	**84,429**	**12,900**	**950,549**	**0**	**62,681**	**887,868**
053-024								
SECURED	20	659,953	936,388	0	1,596,341	14,000	0	1,582,341
TOTALS	**20**	**659,953**	**936,388**	**0**	**1,596,341**	**14,000**	**0**	**1,582,341**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-025								
SECURED	10	229,989	0	0	229,989	0	0	229,989
UNSECURED	3	0	0	526,650	526,650	0	0	526,650
TOTALS	**13**	**229,989**	**0**	**526,650**	**756,639**	**0**	**0**	**756,639**
053-026								
SECURED	421	11,635,274	12,198,256	606,196	24,439,726	182,000	1,046,869	23,210,857
UNSECURED	8	0	11,074	1,307,194	1,318,268	0	910	1,317,358
TOTALS	**429**	**11,635,274**	**12,209,330**	**1,913,390**	**25,757,994**	**182,000**	**1,047,779**	**24,528,215**
053-027								
SECURED	77	2,457,046	2,828,578	18,274	5,303,898	63,000	0	5,240,898
UNSECURED	1	0	5,810	0	5,810	0	0	5,810
TOTALS	**78**	**2,457,046**	**2,834,388**	**18,274**	**5,309,708**	**63,000**	**0**	**5,246,708**
053-028								
SECURED	12	423,721	152,305	0	576,026	14,000	0	562,026
TOTALS	**12**	**423,721**	**152,305**	**0**	**576,026**	**14,000**	**0**	**562,026**
053-029								
SECURED	20	1,026,465	3,347,843	0	4,374,308	77,000	175,298	4,122,010
UNSECURED	4	0	0	83,370	83,370	0	0	83,370
TOTALS	**24**	**1,026,465**	**3,347,843**	**83,370**	**4,457,678**	**77,000**	**175,298**	**4,205,380**
053-030								
SECURED	354	6,302,453	21,007,274	115,667	27,425,394	336,000	196,124	26,893,270
UNSECURED	10	0	0	103,800	103,800	0	0	103,800
TOTALS	**364**	**6,302,453**	**21,007,274**	**219,467**	**27,529,194**	**336,000**	**196,124**	**26,997,070**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-031								
SECURED	449	15,451,019	20,465,572	9,730	35,926,321	28,000	0	35,898,321
UNSECURED	222	8,943,130	16,562,163	345,040	25,850,333	0	394,524	25,455,809
TOTALS	**671**	**24,394,149**	**37,027,735**	**354,770**	**61,776,654**	**28,000**	**394,524**	**61,354,130**
053-032								
SECURED	352	33,978,303	105,412,186	7,770	139,398,259	189,000	175,298	139,033,961
UNSECURED	62	0	0	953,580	953,580	0	0	953,580
TOTALS	**414**	**33,978,303**	**105,412,186**	**961,350**	**140,351,839**	**189,000**	**175,298**	**139,987,541**
053-033								
SECURED	31	1,334,841	1,657,603	0	2,992,444	14,000	0	2,978,444
UNSECURED	4	16,122	10,672	0	26,794	0	3,000	23,794
UTILITY	1	5,368	0	0	5,368	0	0	5,368
TOTALS	**36**	**1,356,331**	**1,668,275**	**0**	**3,024,606**	**14,000**	**3,000**	**3,007,606**
053-034								
SECURED	7	197,058	146,128	0	343,186	0	0	343,186
TOTALS	**7**	**197,058**	**146,128**	**0**	**343,186**	**0**	**0**	**343,186**
053-035								
SECURED	627	23,898,936	9,131,898	11,000	33,041,834	7,000	901,613	32,133,221
UNSECURED	127	1,963,344	5,117,231	1,215,855	8,296,430	0	342,079	7,954,351
UTILITY	1	14,331	0	0	14,331	0	0	14,331
TOTALS	**755**	**25,876,611**	**14,249,129**	**1,226,855**	**41,352,595**	**7,000**	**1,243,692**	**40,101,903**
053-036								
SECURED	1,145	53,988,166	158,024,200	746,150	212,758,516	2,037,000	4,317,359	206,404,157
UNSECURED	137	36,414	3,695,512	13,089,525	16,821,451	0	16,045	16,805,406
TOTALS	**1,282**	**54,024,580**	**161,719,712**	**13,835,675**	**229,579,967**	**2,037,000**	**4,333,404**	**223,209,563**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-037								
SECURED	2	127,751	2,109,996	133,020	2,370,767	0	741,826	1,628,941
TOTALS	**2**	**127,751**	**2,109,996**	**133,020**	**2,370,767**	**0**	**741,826**	**1,628,941**
053-038								
SECURED	1	226,946	40,048	0	266,994	0	0	266,994
UNSECURED	1	0	0	4,930	4,930	0	0	4,930
TOTALS	**2**	**226,946**	**40,048**	**4,930**	**271,924**	**0**	**0**	**271,924**
053-039								
SECURED	113	6,606,231	21,323,848	0	27,930,079	287,000	0	27,643,079
UNSECURED	12	0	0	292,480	292,480	0	0	292,480
TOTALS	**125**	**6,606,231**	**21,323,848**	**292,480**	**28,222,559**	**287,000**	**0**	**27,935,559**
053-040								
SECURED	39	2,225,848	3,625,506	0	5,851,354	7,000	175,298	5,669,056
UNSECURED	1	0	0	5,910	5,910	0	0	5,910
TOTALS	**40**	**2,225,848**	**3,625,506**	**5,910**	**5,857,264**	**7,000**	**175,298**	**5,674,966**
053-041								
SECURED	11	807,636	512,501	0	1,320,137	0	0	1,320,137
TOTALS	**11**	**807,636**	**512,501**	**0**	**1,320,137**	**0**	**0**	**1,320,137**
053-042								
SECURED	9	520,978	1,746,746	0	2,267,724	7,000	0	2,260,724
UNSECURED	9	43,524	0	0	43,524	0	9,000	34,524
TOTALS	**18**	**564,502**	**1,746,746**	**0**	**2,311,248**	**7,000**	**9,000**	**2,295,248**

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053-043								
SECURED	352	22,512,632	18,915,083	178,832	41,606,547	266,000	545,978	40,794,569
UNSECURED	73	556,551	224,780	285,784	1,067,115	35,000	88,002	944,113
UTILITY	1	325,775	0	0	325,775	0	0	325,775
TOTALS	**426**	**23,394,958**	**19,139,863**	**464,616**	**42,999,437**	**301,000**	**633,980**	**42,064,457**
053-045								
SECURED	32	1,518,222	3,481,804	0	5,000,026	14,000	0	4,986,026
UNSECURED	1	0	0	4,820	4,820	0	0	4,820
TOTALS	**33**	**1,518,222**	**3,481,804**	**4,820**	**5,004,846**	**14,000**	**0**	**4,990,846**
053-047								
SECURED	782	38,768,310	141,852,278	1,204,526	181,825,114	1,757,000	10,908,569	169,159,545
UNSECURED	348	285,649	3,872,310	8,192,854	12,350,813	2,727	159,821	12,188,265
TOTALS	**1,130**	**39,053,959**	**145,724,588**	**9,397,380**	**194,175,927**	**1,759,727**	**11,068,390**	**181,347,810**
053-048								
SECURED	552	34,314,624	126,030,650	1,943,737	162,289,011	1,397,460	471,829	160,419,722
UNSECURED	39	3,000	180,174	440,095	623,269	14,000	4,452	604,817
UTILITY	2	166,862	0	0	166,862	0	0	166,862
TOTALS	**593**	**34,484,486**	**126,210,824**	**2,383,832**	**163,079,142**	**1,411,460**	**476,281**	**161,191,401**
053-049								
SECURED	699	154,572,516	248,311,029	368,010	403,251,555	434,000	0	402,817,555
UNSECURED	135	0	0	2,884,005	2,884,005	0	2,300	2,881,705
TOTALS	**834**	**154,572,516**	**248,311,029**	**3,252,015**	**406,135,560**	**434,000**	**2,300**	**405,699,260**
053-050								
SECURED	21	586,054	278,634	0	864,688	0	0	864,688
TOTALS	**21**	**586,054**	**278,634**	**0**	**864,688**	**0**	**0**	**864,688**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-051								
SECURED	22	1,663,796	5,705,598	0	7,369,394	56,000	175,298	7,138,096
UNSECURED	1	0	0	25,470	25,470	0	0	25,470
TOTALS	**23**	**1,663,796**	**5,705,598**	**25,470**	**7,394,864**	**56,000**	**175,298**	**7,163,566**
053-052								
SECURED	625	55,887,796	67,399,156	168,487	123,455,439	322,000	1,832,564	121,300,875
UNSECURED	51	179,306	769,482	1,755,709	2,704,497	0	19,998	2,684,499
UTILITY	1	169,716	2,708	0	172,424	0	0	172,424
TOTALS	**677**	**56,236,818**	**68,171,346**	**1,924,196**	**126,332,360**	**322,000**	**1,852,562**	**124,157,798**
053-053								
SECURED	93	6,208,006	11,974,682	10,150	18,192,838	147,000	150,642	17,895,196
UNSECURED	3	0	0	67,726	67,726	0	0	67,726
TOTALS	**96**	**6,208,006**	**11,974,682**	**77,876**	**18,260,564**	**147,000**	**150,642**	**17,962,922**
053-054								
SECURED	77	4,532,564	8,643,860	0	13,176,424	21,000	170,752	12,984,672
UNSECURED	1	0	13,662	33,462	47,124	0	0	47,124
TOTALS	**78**	**4,532,564**	**8,657,522**	**33,462**	**13,223,548**	**21,000**	**170,752**	**13,031,796**
053-055								
SECURED	138	4,461,635	11,204,491	357,551	16,023,677	238,000	49,938	15,735,739
UNSECURED	7	5,167	159,187	605,520	769,874	0	155,366	614,508
TOTALS	**145**	**4,466,802**	**11,363,678**	**963,071**	**16,793,551**	**238,000**	**205,304**	**16,350,247**
053-056								
SECURED	734	43,702,810	108,475,963	312,408	152,491,181	686,000	525,894	151,279,287
UNSECURED	19	4,970	2,285,328	231,003	2,521,301	0	703,139	1,818,162
TOTALS	**753**	**43,707,780**	**110,761,291**	**543,411**	**155,012,482**	**686,000**	**1,229,033**	**153,097,449**

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053-057								
SECURED	12	863,403	1,438,856	0	2,302,259	7,000	0	2,295,259
UNSECURED	16	0	1,158,988	0	1,158,988	0	0	1,158,988
TOTALS	**28**	**863,403**	**2,597,844**	**0**	**3,461,247**	**7,000**	**0**	**3,454,247**
053-058								
SECURED	19	808,303	7,237	0	815,540	0	0	815,540
UNSECURED	43	296,330	1,753	0	298,083	0	34,918	263,165
TOTALS	**62**	**1,104,633**	**8,990**	**0**	**1,113,623**	**0**	**34,918**	**1,078,705**
053-059								
SECURED	4	238,428	1,053,691	0	1,292,119	0	0	1,292,119
UNSECURED	2	0	0	120,354	120,354	0	1,840	118,514
TOTALS	**6**	**238,428**	**1,053,691**	**120,354**	**1,412,473**	**0**	**1,840**	**1,410,633**
053-060								
SECURED	176	10,784,601	22,310,739	58,902	33,154,242	322,000	710,339	32,121,903
UNSECURED	11	20,191	86,431	213,680	320,302	0	0	320,302
TOTALS	**187**	**10,804,792**	**22,397,170**	**272,582**	**33,474,544**	**322,000**	**710,339**	**32,442,205**
053-061								
SECURED	5	420,947	516,332	0	937,279	14,000	0	923,279
TOTALS	**5**	**420,947**	**516,332**	**0**	**937,279**	**14,000**	**0**	**923,279**
053-062								
SECURED	119	2,577,977	5,615,497	26,690	8,220,164	168,000	0	8,052,164
UNSECURED	5	0	0	26,855	26,855	0	1,720	25,135
TOTALS	**124**	**2,577,977**	**5,615,497**	**53,545**	**8,247,019**	**168,000**	**1,720**	**8,077,299**

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053-063								
SECURED	357	18,011,320	43,480,246	132,428	61,623,994	784,000	1,777,871	59,062,123
UNSECURED	33	174,184	16,545	100,860	291,589	0	22,918	268,671
TOTALS	**390**	**18,185,504**	**43,496,791**	**233,288**	**61,915,583**	**784,000**	**1,800,789**	**59,330,794**
053-064								
SECURED	181	10,173,453	35,864,468	671	46,038,592	462,000	175,298	45,401,294
UNSECURED	24	0	385	5,579,732	5,580,117	0	0	5,580,117
TOTALS	**205**	**10,173,453**	**35,864,853**	**5,580,403**	**51,618,709**	**462,000**	**175,298**	**50,981,411**
053-065								
SECURED	2	184,835	0	0	184,835	0	0	184,835
UNSECURED	3	59,260	0	0	59,260	0	0	59,260
TOTALS	**5**	**244,095**	**0**	**0**	**244,095**	**0**	**0**	**244,095**
053-066								
SECURED	26	1,967,443	564,371	5,500	2,537,314	0	0	2,537,314
TOTALS	**26**	**1,967,443**	**564,371**	**5,500**	**2,537,314**	**0**	**0**	**2,537,314**
053-067								
SECURED	80	4,065,807	3,007,425	0	7,073,232	28,000	0	7,045,232
UNSECURED	45	311,156	447,063	9,039	767,258	7,000	31,670	728,588
UTILITY	2	325,896	0	0	325,896	0	0	325,896
TOTALS	**127**	**4,702,859**	**3,454,488**	**9,039**	**8,166,386**	**35,000**	**31,670**	**8,099,716**
053-068								
UNSECURED	7	53,920	0	0	53,920	0	3,000	50,920
TOTALS	**8**	**53,920**	**0**	**0**	**53,920**	**0**	**3,000**	**50,920**

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053-069								
SECURED	391	26,807,383	77,527,946	0	104,335,329	385,000	328,519	103,621,810
UNSECURED	9	0	0	93,660	93,660	0	500	93,160
TOTALS	**400**	**26,807,383**	**77,527,946**	**93,660**	**104,428,989**	**385,000**	**329,019**	**103,714,970**
053-070								
SECURED	410	30,471,291	86,056,072	66,880	116,594,243	392,000	93,395	116,108,848
UNSECURED	5	0	0	59,830	59,830	0	0	59,830
TOTALS	**415**	**30,471,291**	**86,056,072**	**126,710**	**116,654,073**	**392,000**	**93,395**	**116,168,678**
053-071								
SECURED	782	32,023,265	84,125,803	1,695,529	117,844,597	1,085,000	3,209,109	113,550,488
UNSECURED	37	0	65,580	3,222,897	3,288,477	0	5,960	3,282,517
UTILITY	1	259,669	0	0	259,669	0	0	259,669
TOTALS	**820**	**32,282,934**	**84,191,383**	**4,918,426**	**121,392,743**	**1,085,000**	**3,215,069**	**117,092,674**
053-072								
SECURED	278	8,614,991	21,512,383	582,945	30,710,319	420,172	578,325	29,711,822
UNSECURED	19	0	737,921	1,854,540	2,592,461	0	3,680	2,588,781
TOTALS	**297**	**8,614,991**	**22,250,304**	**2,437,485**	**33,302,780**	**420,172**	**582,005**	**32,300,603**
053-073								
SECURED	25	787,205	2,799,918	0	3,587,123	77,000	0	3,510,123
TOTALS	**25**	**787,205**	**2,799,918**	**0**	**3,587,123**	**77,000**	**0**	**3,510,123**
053-076								
SECURED	3	15,351	191,594	0	206,945	0	175,298	31,647
TOTALS	**3**	**15,351**	**191,594**	**0**	**206,945**	**0**	**175,298**	**31,647**

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053-077								
SECURED	312	18,619,235	28,095,544	451,657	47,166,436	539,000	475,213	46,152,223
UNSECURED	11	0	7,787	120,137	127,924	6,417	0	121,507
TOTALS	**323**	**18,619,235**	**28,103,331**	**571,794**	**47,294,360**	**545,417**	**475,213**	**46,273,730**
053-078								
SECURED	1	74,564	665,693	63,240	803,497	0	803,497	0
TOTALS	**1**	**74,564**	**665,693**	**63,240**	**803,497**	**0**	**803,497**	**0**
053-079								
SECURED	74	7,474,005	26,346,726	2,244	33,822,975	210,000	175,298	33,437,677
UNSECURED	11	0	0	4,616,960	4,616,960	0	0	4,616,960
TOTALS	**85**	**7,474,005**	**26,346,726**	**4,619,204**	**38,439,935**	**210,000**	**175,298**	**38,054,637**
053-080								
SECURED	408	24,697,876	32,242,026	0	56,939,902	0	0	56,939,902
UNSECURED	42	208,750	0	69,800	278,550	0	45,836	232,714
TOTALS	**450**	**24,906,626**	**32,242,026**	**69,800**	**57,218,452**	**0**	**45,836**	**57,172,616**
053-081								
SECURED	83	6,726,231	22,365,265	0	29,091,496	105,000	175,298	28,811,198
UNSECURED	5	0	0	32,990	32,990	0	0	32,990
TOTALS	**88**	**6,726,231**	**22,365,265**	**32,990**	**29,124,486**	**105,000**	**175,298**	**28,844,188**
053-082								
SECURED	18	373,775	3,153,683	1,293,270	4,820,728	0	0	4,820,728
UNSECURED	14	0	162,306	281,988	444,294	0	5,037	439,257
TOTALS	**32**	**373,775**	**3,315,989**	**1,575,258**	**5,265,022**	**0**	**5,037**	**5,259,985**

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053-083								
SECURED	216	14,599,003	34,326,955	96,928	49,022,886	511,000	649,799	47,862,087
UNSECURED	16	0	359,702	327,427	687,129	0	1,727	685,402
TOTALS	**232**	**14,599,003**	**34,686,657**	**424,355**	**49,710,015**	**511,000**	**651,526**	**48,547,489**
053-086								
SECURED	188	30,647,337	35,603,263	439,361	66,689,961	126,000	0	66,563,961
UNSECURED	26	0	0	337,910	337,910	0	0	337,910
TOTALS	**214**	**30,647,337**	**35,603,263**	**777,271**	**67,027,871**	**126,000**	**0**	**66,901,871**
053-087								
SECURED	412	64,448,815	94,120,907	269,727	158,839,449	511,000	2,764,262	155,564,187
UNSECURED	68	0	82,640	2,161,529	2,244,169	0	2,559	2,241,610
TOTALS	**480**	**64,448,815**	**94,203,547**	**2,431,256**	**161,083,618**	**511,000**	**2,766,821**	**157,805,797**
053-088								
SECURED	10	817,557	2,484,858	0	3,302,415	35,000	0	3,267,415
UNSECURED	2	0	0	61,590	61,590	0	0	61,590
TOTALS	**12**	**817,557**	**2,484,858**	**61,590**	**3,364,005**	**35,000**	**0**	**3,329,005**
053-089								
SECURED	191	14,694,145	48,778,323	271,620	63,744,088	140,000	0	63,604,088
UNSECURED	8	0	563,450	349,100	912,550	0	3,010	909,540
TOTALS	**199**	**14,694,145**	**49,341,773**	**620,720**	**64,656,638**	**140,000**	**3,010**	**64,513,628**
053-090								
SECURED	1	118,377	295,947	0	414,324	0	0	414,324
TOTALS	**1**	**118,377**	**295,947**	**0**	**414,324**	**0**	**0**	**414,324**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-092								
SECURED	42	3,099,890	11,590,782	0	14,690,672	147,000	175,298	14,368,374
UNSECURED	1	0	0	4,400	4,400	0	0	4,400
TOTALS	**43**	**3,099,890**	**11,590,782**	**4,400**	**14,695,072**	**147,000**	**175,298**	**14,372,774**
053-093								
SECURED	13	694,129	721,804	0	1,415,933	0	0	1,415,933
UNSECURED	2	0	26,060	684,180	710,240	0	0	710,240
TOTALS	**15**	**694,129**	**747,864**	**684,180**	**2,126,173**	**0**	**0**	**2,126,173**
053-095								
SECURED	6	382,126	417,886	5,889	805,901	7,000	0	798,901
TOTALS	**6**	**382,126**	**417,886**	**5,889**	**805,901**	**7,000**	**0**	**798,901**
053-096								
SECURED	2	282,353	601,031	3,650	887,034	0	0	887,034
TOTALS	**2**	**282,353**	**601,031**	**3,650**	**887,034**	**0**	**0**	**887,034**
053-097								
SECURED	9	406,267	267,373	1,080	674,720	0	0	674,720
UNSECURED	1	0	2,420	1,892	4,312	0	0	4,312
TOTALS	**10**	**406,267**	**269,793**	**2,972**	**679,032**	**0**	**0**	**679,032**
053-098								
SECURED	6	284,974	1,836,459	2,222	2,123,655	0	0	2,123,655
TOTALS	**6**	**284,974**	**1,836,459**	**2,222**	**2,123,655**	**0**	**0**	**2,123,655**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-100								
SECURED	2	428,555	75,357	0	503,912	0	0	503,912
TOTALS	**2**	**428,555**	**75,357**	**0**	**503,912**	**0**	**0**	**503,912**
053-101								
SECURED	71	1,660,063	982,370	0	2,642,433	49,000	0	2,593,433
TOTALS	**71**	**1,660,063**	**982,370**	**0**	**2,642,433**	**49,000**	**0**	**2,593,433**
053-102								
SECURED	205	6,214,717	17,853,927	0	24,068,644	14,000	0	24,054,644
UNSECURED	5	4,918	0	19,300	24,218	0	4,918	19,300
TOTALS	**210**	**6,219,635**	**17,853,927**	**19,300**	**24,092,862**	**14,000**	**4,918**	**24,073,944**
053-103								
SECURED	1	56,281	0	0	56,281	0	0	56,281
TOTALS	**1**	**56,281**	**0**	**0**	**56,281**	**0**	**0**	**56,281**
053-105								
SECURED	14	1,842,101	3,450,418	43,990	5,336,509	0	1,195,438	4,141,071
UNSECURED	3	0	467,750	1,019,834	1,487,584	0	0	1,487,584
TOTALS	**17**	**1,842,101**	**3,918,168**	**1,063,824**	**6,824,093**	**0**	**1,195,438**	**5,628,655**
053-106								
SECURED	2	200,582	122,282	0	322,864	0	0	322,864
TOTALS	**2**	**200,582**	**122,282**	**0**	**322,864**	**0**	**0**	**322,864**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-107								
SECURED	25	218,074	982,444	702,369	1,902,887	28,000	0	1,874,887
UNSECURED	1	0	0	142,430	142,430	0	0	142,430
TOTALS	**26**	**218,074**	**982,444**	**844,799**	**2,045,317**	**28,000**	**0**	**2,017,317**
053-108								
SECURED	6	28,921	0	0	28,921	0	0	28,921
TOTALS	**6**	**28,921**	**0**	**0**	**28,921**	**0**	**0**	**28,921**
053-109								
SECURED	16	31,632	168,587	15,980	216,199	0	0	216,199
UNSECURED	13	460,791	816,572	0	1,277,363	0	0	1,277,363
TOTALS	**29**	**492,423**	**985,159**	**15,980**	**1,493,562**	**0**	**0**	**1,493,562**
053-110								
SECURED	41	1,997,418	9,002,462	0	10,999,880	84,000	175,298	10,740,582
UNSECURED	1	0	0	158,180	158,180	0	0	158,180
TOTALS	**42**	**1,997,418**	**9,002,462**	**158,180**	**11,158,060**	**84,000**	**175,298**	**10,898,762**
053-111								
SECURED	1	224,917	472,331	0	697,248	0	0	697,248
UNSECURED	2	0	0	8,760	8,760	0	0	8,760
TOTALS	**4**	**224,917**	**472,331**	**8,760**	**706,008**	**0**	**0**	**706,008**
053-113								
SECURED	10	999,044	1,190,789	74,420	2,264,253	7,000	122,247	2,135,006
TOTALS	**10**	**999,044**	**1,190,789**	**74,420**	**2,264,253**	**7,000**	**122,247**	**2,135,006**

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053-114								
SECURED	4	186,822	614,899	0	801,721	0	0	801,721
UNSECURED	3	0	101,820	408,630	510,450	0	0	510,450
TOTALS	**7**	**186,822**	**716,719**	**408,630**	**1,312,171**	**0**	**0**	**1,312,171**
053-115								
SECURED	1	125,599	0	47,339	172,938	0	0	172,938
TOTALS	**1**	**125,599**	**0**	**47,339**	**172,938**	**0**	**0**	**172,938**
053-116								
SECURED	43	1,749,355	4,842,689	13,664	6,605,708	77,000	107,685	6,421,023
UNSECURED	3	5,754	0	26,440	32,194	0	0	32,194
TOTALS	**46**	**1,755,109**	**4,842,689**	**40,104**	**6,637,902**	**77,000**	**107,685**	**6,453,217**
053-117								
SECURED	10	599,255	364,826	0	964,081	14,000	29,963	920,118
TOTALS	**10**	**599,255**	**364,826**	**0**	**964,081**	**14,000**	**29,963**	**920,118**
053-118								
SECURED	1	143,385	0	0	143,385	0	0	143,385
TOTALS	**1**	**143,385**	**0**	**0**	**143,385**	**0**	**0**	**143,385**
053-119								
SECURED	2	571,185	1,085,122	0	1,656,307	7,000	0	1,649,307
TOTALS	**2**	**571,185**	**1,085,122**	**0**	**1,656,307**	**7,000**	**0**	**1,649,307**
053-120								
SECURED	1	79,043	0	0	79,043	0	0	79,043
TOTALS	**1**	**79,043**	**0**	**0**	**79,043**	**0**	**0**	**79,043**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-121								
SECURED	3	815,656	1,590,566	0	2,406,222	7,000	0	2,399,222
UNSECURED	1	0	0	89,890	89,890	0	0	89,890
TOTALS	**4**	**815,656**	**1,590,566**	**89,890**	**2,496,112**	**7,000**	**0**	**2,489,112**
053-122								
SECURED	192	12,919,072	26,659,660	0	39,578,732	210,000	0	39,368,732
UNSECURED	8	0	7,436	140,095	147,531	0	0	147,531
TOTALS	**200**	**12,919,072**	**26,667,096**	**140,095**	**39,726,263**	**210,000**	**0**	**39,516,263**
053-123								
SECURED	1	200,000	26,935,010	1,130,000	28,265,010	0	0	28,265,010
UNSECURED	2	0	0	4,299,350	4,299,350	0	0	4,299,350
TOTALS	**3**	**200,000**	**26,935,010**	**5,429,350**	**32,564,360**	**0**	**0**	**32,564,360**
053-124								
SECURED	17	938,543	2,381,935	0	3,320,478	28,000	0	3,292,478
TOTALS	**17**	**938,543**	**2,381,935**	**0**	**3,320,478**	**28,000**	**0**	**3,292,478**
053-125								
SECURED	3	55,318	0	0	55,318	0	0	55,318
TOTALS	**3**	**55,318**	**0**	**0**	**55,318**	**0**	**0**	**55,318**
053-126								
SECURED	81	2,702,439	4,834,484	12,276	7,549,199	112,000	0	7,437,199
UNSECURED	4	0	274,190	293,230	567,420	0	0	567,420
UTILITY	1	48,352	0	0	48,352	0	0	48,352
TOTALS	**86**	**2,750,791**	**5,108,674**	**305,506**	**8,164,971**	**112,000**	**0**	**8,052,971**

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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-127								
SECURED	24	1,383,030	1,058,965	0	2,441,995	14,000	437,862	1,990,133
TOTALS	**24**	**1,383,030**	**1,058,965**	**0**	**2,441,995**	**14,000**	**437,862**	**1,990,133**
053-128								
SECURED	11	568,373	109,692	0	678,065	0	0	678,065
TOTALS	**11**	**568,373**	**109,692**	**0**	**678,065**	**0**	**0**	**678,065**
053-130								
SECURED	136	7,509,739	20,210,816	86,199	27,806,754	434,000	990,034	26,382,720
UNSECURED	14	0	47,610	914,271	961,881	0	690	961,191
TOTALS	**150**	**7,509,739**	**20,258,426**	**1,000,470**	**28,768,635**	**434,000**	**990,724**	**27,343,911**
053-131								
SECURED	12	604,823	892,096	0	1,496,919	21,000	0	1,475,919
UNSECURED	3	0	0	47,010	47,010	0	0	47,010
TOTALS	**15**	**604,823**	**892,096**	**47,010**	**1,543,929**	**21,000**	**0**	**1,522,929**
053-132								
SECURED	3	214,748	997,632	0	1,212,380	7,000	175,298	1,030,082
TOTALS	**3**	**214,748**	**997,632**	**0**	**1,212,380**	**7,000**	**175,298**	**1,030,082**
053-133								
SECURED	16	1,074,237	3,892,875	59,695	5,026,807	56,000	0	4,970,807
TOTALS	**16**	**1,074,237**	**3,892,875**	**59,695**	**5,026,807**	**56,000**	**0**	**4,970,807**

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053-134								
SECURED	147	2,995,253	67,967	0	3,063,220	0	0	3,063,220
UNSECURED	42	470,060	0	0	470,060	0	30,000	440,060
TOTALS	**189**	**3,465,313**	**67,967**	**0**	**3,533,280**	**0**	**30,000**	**3,503,280**
053-135								
SECURED	162	6,902,363	2,574,374	28,822	9,505,559	42,000	0	9,463,559
UNSECURED	14	124,964	97,990	103,065	326,019	0	9,000	317,019
TOTALS	**176**	**7,027,327**	**2,672,364**	**131,887**	**9,831,578**	**42,000**	**9,000**	**9,780,578**
053-136								
SECURED	8	877,301	1,745,633	0	2,622,934	21,000	0	2,601,934
UNSECURED	1	0	0	6,100	6,100	0	0	6,100
TOTALS	**9**	**877,301**	**1,745,633**	**6,100**	**2,629,034**	**21,000**	**0**	**2,608,034**
053-137								
SECURED	25	129,858	0	0	129,858	0	0	129,858
UNSECURED	1	0	0	9,273	9,273	0	0	9,273
TOTALS	**26**	**129,858**	**0**	**9,273**	**139,131**	**0**	**0**	**139,131**
053-138								
SECURED	101	2,509,613	8,009,063	3,319,375	13,838,051	147,000	1,016,024	12,675,027
UNSECURED	5	0	16,080	79,660	95,740	0	0	95,740
TOTALS	**106**	**2,509,613**	**8,025,143**	**3,399,035**	**13,933,791**	**147,000**	**1,016,024**	**12,770,767**
053-139								
SECURED	45	4,635,939	7,902,432	0	12,538,371	56,000	0	12,482,371
UNSECURED	4	0	0	68,460	68,460	0	0	68,460
TOTALS	**49**	**4,635,939**	**7,902,432**	**68,460**	**12,606,831**	**56,000**	**0**	**12,550,831**

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053-140								
SECURED	5	96,076	1,210,101	172,466	1,478,643	7,000	0	1,471,643
UNSECURED	1	0	0	34,300	34,300	0	0	34,300
TOTALS	**6**	**96,076**	**1,210,101**	**206,766**	**1,512,943**	**7,000**	**0**	**1,505,943**
053-141								
SECURED	78	7,534,987	1,386,129	3,990	8,925,106	0	622,139	8,302,967
UNSECURED	3	0	475,710	2,835,440	3,311,150	0	0	3,311,150
TOTALS	**81**	**7,534,987**	**1,861,839**	**2,839,430**	**12,236,256**	**0**	**622,139**	**11,614,117**
053-142								
SECURED	47	1,968,317	4,118,607	30,150	6,117,074	28,000	416,802	5,672,272
UNSECURED	46	259,119	1,384,638	2,086,251	3,730,008	0	0	3,730,008
UTILITY	1	12,678	0	0	12,678	0	0	12,678
TOTALS	**94**	**2,240,114**	**5,503,245**	**2,116,401**	**9,859,760**	**28,000**	**416,802**	**9,414,958**
053-143								
SECURED	111	3,074,246	4,968,368	104,857	8,147,471	56,000	251,170	7,840,301
TOTALS	**111**	**3,074,246**	**4,968,368**	**104,857**	**8,147,471**	**56,000**	**251,170**	**7,840,301**
053-144								
SECURED	1	21,621	585,138	0	606,759	0	0	606,759
TOTALS	**1**	**21,621**	**585,138**	**0**	**606,759**	**0**	**0**	**606,759**
053-145								
SECURED	3	163,758	415,113	18,961	597,832	0	0	597,832
TOTALS	**3**	**163,758**	**415,113**	**18,961**	**597,832**	**0**	**0**	**597,832**

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053-147								
SECURED	65	6,211,774	16,932,394	0	23,144,168	35,000	0	23,109,168
TOTALS	**65**	**6,211,774**	**16,932,394**	**0**	**23,144,168**	**35,000**	**0**	**23,109,168**
053-148								
SECURED	9	620,732	1,296,666	0	1,917,398	14,000	0	1,903,398
TOTALS	**9**	**620,732**	**1,296,666**	**0**	**1,917,398**	**14,000**	**0**	**1,903,398**
053-149								
SECURED	1	229,500	204,000	0	433,500	0	0	433,500
UNSECURED	1	0	0	86,000	86,000	0	0	86,000
TOTALS	**2**	**229,500**	**204,000**	**86,000**	**519,500**	**0**	**0**	**519,500**
053-150								
SECURED	7	345,137	1,493,761	0	1,838,898	7,000	0	1,831,898
TOTALS	**7**	**345,137**	**1,493,761**	**0**	**1,838,898**	**7,000**	**0**	**1,831,898**
053-151								
SECURED	1,160	43,090,856	102,716,390	3,586	145,810,832	266,000	2,956,663	142,588,169
UNSECURED	32	0	2,393,900	1,387,970	3,781,870	0	0	3,781,870
TOTALS	**1,192**	**43,090,856**	**105,110,290**	**1,391,556**	**149,592,702**	**266,000**	**2,956,663**	**146,370,039**
053-152								
SECURED	203	8,715,009	18,187,463	802,092	27,704,564	424,519	389,837	26,890,208
UNSECURED	17	6,255	37,915	5,665,816	5,709,986	0	1,185	5,708,801
TOTALS	**220**	**8,721,264**	**18,225,378**	**6,467,908**	**33,414,550**	**424,519**	**391,022**	**32,599,009**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: Final, Tax Year: 2025, Exclude: True

TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-153								
SECURED	5	315,310	922,676	0	1,237,986	7,000	0	1,230,986
TOTALS	**5**	**315,310**	**922,676**	**0**	**1,237,986**	**7,000**	**0**	**1,230,986**
053-154								
SECURED	834	26,500,505	82,305,512	442,651	109,248,668	168,000	0	109,080,668
UNSECURED	4	0	0	153,210	153,210	0	0	153,210
TOTALS	**838**	**26,500,505**	**82,305,512**	**595,861**	**109,401,878**	**168,000**	**0**	**109,233,878**
053-155								
SECURED	35	2,380,463	4,491,086	0	6,871,549	0	0	6,871,549
TOTALS	**35**	**2,380,463**	**4,491,086**	**0**	**6,871,549**	**0**	**0**	**6,871,549**
053-156								
SECURED	1	7,461	0	0	7,461	0	0	7,461
TOTALS	**1**	**7,461**	**0**	**0**	**7,461**	**0**	**0**	**7,461**
053-157								
SECURED	328	43,778,442	109,115,076	744,550	153,638,068	280,000	326,322	153,031,746
UNSECURED	3	0	0	106,050	106,050	0	0	106,050
TOTALS	**331**	**43,778,442**	**109,115,076**	**850,600**	**153,744,118**	**280,000**	**326,322**	**153,137,796**
053-158								
SECURED	22	848,875	2,940,653	0	3,789,528	42,000	0	3,747,528
UNSECURED	2	0	0	13,160	13,160	0	0	13,160
TOTALS	**24**	**848,875**	**2,940,653**	**13,160**	**3,802,688**	**42,000**	**0**	**3,760,688**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
Model Num: Final, Tax Year: 2025, Exclude: True

TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-159								
SECURED	5	950,395	32,472	0	982,867	0	0	982,867
TOTALS	**5**	**950,395**	**32,472**	**0**	**982,867**	**0**	**0**	**982,867**
053-160								
SECURED	234	12,728,369	20,488,489	186,921	33,403,779	77,000	175,298	33,151,481
UNSECURED	2	0	0	5,140	5,140	0	0	5,140
TOTALS	**236**	**12,728,369**	**20,488,489**	**192,061**	**33,408,919**	**77,000**	**175,298**	**33,156,621**
053-164								
SECURED	59	4,009,777	4,633,785	40,800	8,684,362	105,000	0	8,579,362
UNSECURED	2	0	0	24,277	24,277	0	0	24,277
TOTALS	**61**	**4,009,777**	**4,633,785**	**65,077**	**8,708,639**	**105,000**	**0**	**8,603,639**
053-165								
SECURED	3	65,875	0	0	65,875	0	0	65,875
UNSECURED	1	30,688	0	0	30,688	0	0	30,688
TOTALS	**4**	**96,563**	**0**	**0**	**96,563**	**0**	**0**	**96,563**
053-166								
SECURED	3	451,912	447,734	8,349	907,995	0	0	907,995
UNSECURED	1	0	0	146,360	146,360	0	0	146,360
TOTALS	**4**	**451,912**	**447,734**	**154,709**	**1,054,355**	**0**	**0**	**1,054,355**
053-168								
SECURED	1	97,753	691,203	0	788,956	7,000	0	781,956
UNSECURED	1	0	0	8,740	8,740	0	0	8,740
TOTALS	**2**	**97,753**	**691,203**	**8,740**	**797,696**	**7,000**	**0**	**790,696**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-169								
SECURED	3	616,135	1,075,921	0	1,692,056	7,000	0	1,685,056
UNSECURED	1	0	0	19,800	19,800	0	0	19,800
TOTALS	**4**	**616,135**	**1,075,921**	**19,800**	**1,711,856**	**7,000**	**0**	**1,704,856**
053-170								
SECURED	2	5,880	11,074	0	16,954	0	0	16,954
TOTALS	**2**	**5,880**	**11,074**	**0**	**16,954**	**0**	**0**	**16,954**
053-171								
SECURED	245	9,758,994	37,738,103	0	47,497,097	49,000	129,140	47,318,957
UNSECURED	4	0	0	858,770	858,770	0	0	858,770
TOTALS	**249**	**9,758,994**	**37,738,103**	**858,770**	**48,355,867**	**49,000**	**129,140**	**48,177,727**
053-172								
SECURED	6	104,006	376,659	0	480,665	0	0	480,665
TOTALS	**6**	**104,006**	**376,659**	**0**	**480,665**	**0**	**0**	**480,665**
053-173								
SECURED	77	2,541,847	5,289,147	0	7,830,994	7,000	0	7,823,994
TOTALS	**77**	**2,541,847**	**5,289,147**	**0**	**7,830,994**	**7,000**	**0**	**7,823,994**
053-174								
SECURED	1	39,821	0	0	39,821	0	0	39,821
TOTALS	**1**	**39,821**	**0**	**0**	**39,821**	**0**	**0**	**39,821**
053-175								
SECURED	1	316,006	0	0	316,006	0	0	316,006
TOTALS	**1**	**316,006**	**0**	**0**	**316,006**	**0**	**0**	**316,006**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-176								
SECURED	30	785,938	2,113,104	0	2,899,042	42,000	0	2,857,042
TOTALS	**30**	**785,938**	**2,113,104**	**0**	**2,899,042**	**42,000**	**0**	**2,857,042**
053-179								
SECURED	25	5,590,095	9,219,043	188,002	14,997,140	21,000	0	14,976,140
UNSECURED	4	0	8,292	46,922	55,214	0	0	55,214
TOTALS	**29**	**5,590,095**	**9,227,335**	**234,924**	**15,052,354**	**21,000**	**0**	**15,031,354**
053-180								
SECURED	7	605,011	1,731,607	0	2,336,618	14,000	0	2,322,618
UNSECURED	3	0	0	3,198,010	3,198,010	0	0	3,198,010
TOTALS	**10**	**605,011**	**1,731,607**	**3,198,010**	**5,534,628**	**14,000**	**0**	**5,520,628**
053-183								
SECURED	7	289,656	3,331,175	8,745	3,629,576	0	3,629,576	0
TOTALS	**7**	**289,656**	**3,331,175**	**8,745**	**3,629,576**	**0**	**3,629,576**	**0**
053-184								
SECURED	123	4,531,466	11,946,022	61,514	16,539,002	98,000	175,298	16,265,704
UNSECURED	1	0	0	9,200	9,200	0	0	9,200
TOTALS	**124**	**4,531,466**	**11,946,022**	**70,714**	**16,548,202**	**98,000**	**175,298**	**16,274,904**
053-185								
SECURED	137	10,773,731	27,478,377	117,294	38,369,402	301,000	450,486	37,617,916
UNSECURED	7	0	0	67,570	67,570	0	506	67,064
TOTALS	**144**	**10,773,731**	**27,478,377**	**184,864**	**38,436,972**	**301,000**	**450,992**	**37,684,980**

County of Plumas
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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-186								
SECURED	2	248,590	0	0	248,590	0	248,590	0
TOTALS	**2**	**248,590**	**0**	**0**	**248,590**	**0**	**248,590**	**0**
053-187								
SECURED	2	295,783	0	85	295,868	0	81,266	214,602
TOTALS	**2**	**295,783**	**0**	**85**	**295,868**	**0**	**81,266**	**214,602**
053-189								
SECURED	142	22,379,341	61,894,861	54,036	84,328,238	308,000	175,298	83,844,940
UNSECURED	6	0	0	100,980	100,980	0	0	100,980
TOTALS	**148**	**22,379,341**	**61,894,861**	**155,016**	**84,429,218**	**308,000**	**175,298**	**83,945,920**
053-190								
SECURED	2	633,385	1,652,707	0	2,286,092	0	0	2,286,092
UNSECURED	2	0	0	8,330	8,330	0	40	8,290
TOTALS	**4**	**633,385**	**1,652,707**	**8,330**	**2,294,422**	**0**	**40**	**2,294,382**
053-194								
SECURED	18	5,840,532	15,458,537	3,201,360	24,500,429	14,000	844,039	23,642,390
UNSECURED	3	0	2,220	266,029	268,249	0	0	268,249
UTILITY	1	1,952	0	0	1,952	0	0	1,952
TOTALS	**22**	**5,842,484**	**15,460,757**	**3,467,389**	**24,770,630**	**14,000**	**844,039**	**23,912,591**
053-195								
SECURED	6	1,413,588	1,326,000	0	2,739,588	0	0	2,739,588
TOTALS	**6**	**1,413,588**	**1,326,000**	**0**	**2,739,588**	**0**	**0**	**2,739,588**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-196								
SECURED	4	501,123	3,247,296	0	3,748,419	0	3,720,222	28,197
TOTALS	**4**	**501,123**	**3,247,296**	**0**	**3,748,419**	**0**	**3,720,222**	**28,197**
053-197								
SECURED	20	1,241,529	2,340,024	0	3,581,553	14,000	1,034,868	2,532,685
TOTALS	**20**	**1,241,529**	**2,340,024**	**0**	**3,581,553**	**14,000**	**1,034,868**	**2,532,685**
053-198								
SECURED	3	424,616	0	0	424,616	0	337,078	87,538
TOTALS	**3**	**424,616**	**0**	**0**	**424,616**	**0**	**337,078**	**87,538**
053-200								
SECURED	2	699,667	496,596	0	1,196,263	0	0	1,196,263
TOTALS	**2**	**699,667**	**496,596**	**0**	**1,196,263**	**0**	**0**	**1,196,263**
053-201								
SECURED	3	443,639	719,801	0	1,163,440	0	0	1,163,440
TOTALS	**3**	**443,639**	**719,801**	**0**	**1,163,440**	**0**	**0**	**1,163,440**
053-202								
SECURED	1	122,362	0	0	122,362	0	122,362	0
TOTALS	**1**	**122,362**	**0**	**0**	**122,362**	**0**	**122,362**	**0**
053-203								
SECURED	37	748,054	0	0	748,054	7,000	0	741,054
UNSECURED	27	209,794	0	0	209,794	0	15,000	194,794
TOTALS	**64**	**957,848**	**0**	**0**	**957,848**	**7,000**	**15,000**	**935,848**

County of Plumas
ASSESSOR TO AUDITOR CERTIFIED VALUES BY TRA
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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
053-204								
SECURED	140	12,922,285	13,248,937	128,023	26,299,245	70,000	175,298	26,053,947
TOTALS	**140**	**12,922,285**	**13,248,937**	**128,023**	**26,299,245**	**70,000**	**175,298**	**26,053,947**
055-000								
SECURED	108	6,181,467	2,050,523	0	8,231,990	7,000	0	8,224,990
UNSECURED	24	325,651	0	0	325,651	0	0	325,651
TOTALS	**132**	**6,507,118**	**2,050,523**	**0**	**8,557,641**	**7,000**	**0**	**8,550,641**
055-002								
SECURED	28	1,044,325	597,395	0	1,641,720	0	0	1,641,720
UNSECURED	6	486	90	137,052	137,628	0	1,870	135,758
UTILITY	1	6,832	4,900	0	11,732	0	0	11,732
TOTALS	**35**	**1,051,643**	**602,385**	**137,052**	**1,791,080**	**0**	**1,870**	**1,789,210**
055-005								
SECURED	7	333,804	626,911	0	960,715	0	0	960,715
UTILITY	1	7,008	5,040	0	12,048	0	0	12,048
TOTALS	**8**	**340,812**	**631,951**	**0**	**972,763**	**0**	**0**	**972,763**
055-006								
SECURED	77	8,386,088	6,035,197	712,439	15,133,724	77,000	0	15,056,724
UNSECURED	3	0	7,430	121,627	129,057	0	2,080	126,977
UTILITY	1	28,544	20,650	0	49,194	0	0	49,194
TOTALS	**81**	**8,414,632**	**6,063,277**	**834,066**	**15,311,975**	**77,000**	**2,080**	**15,232,895**
055-007								
SECURED	30	5,877,315	1,171,440	0	7,048,755	0	3,137,511	3,911,244
UTILITY	1	39,444	2,520	0	41,964	0	0	41,964
TOTALS	**31**	**5,916,759**	**1,173,960**	**0**	**7,090,719**	**0**	**3,137,511**	**3,953,208**

County of Plumas
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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
055-011								
SECURED	433	20,568,133	39,491,385	1,558,294	61,617,812	539,000	791,136	60,287,676
UNSECURED	24	12,181	12,745	742,716	767,642	0	860	766,782
UTILITY	1	372,211	11,690	0	383,901	0	0	383,901
TOTALS	**458**	**20,952,525**	**39,515,820**	**2,301,010**	**62,769,355**	**539,000**	**791,996**	**61,438,359**
055-012								
SECURED	8	1,956,696	459,554	96,910	2,513,160	7,000	0	2,506,160
UTILITY	1	9,024	6,650	0	15,674	0	0	15,674
TOTALS	**9**	**1,965,720**	**466,204**	**96,910**	**2,528,834**	**7,000**	**0**	**2,521,834**
055-013								
SECURED	139	6,225,036	3,236,239	0	9,461,275	7,000	0	9,454,275
TOTALS	**139**	**6,225,036**	**3,236,239**	**0**	**9,461,275**	**7,000**	**0**	**9,454,275**
055-016								
SECURED	2	65,171	240,797	812,130	1,118,098	0	0	1,118,098
TOTALS	**2**	**65,171**	**240,797**	**812,130**	**1,118,098**	**0**	**0**	**1,118,098**
055-017								
SECURED	31	2,020,849	2,883,018	17,156	4,921,023	56,000	0	4,865,023
UNSECURED	4	0	0	164,986	164,986	0	0	164,986
TOTALS	**35**	**2,020,849**	**2,883,018**	**182,142**	**5,086,009**	**56,000**	**0**	**5,030,009**
055-018								
SECURED	46	4,049,851	858,235	14,270	4,922,356	7,000	34,597	4,880,759
TOTALS	**46**	**4,049,851**	**858,235**	**14,270**	**4,922,356**	**7,000**	**34,597**	**4,880,759**

County of Plumas
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TRA	Parcel Cnt	Land	Imps	Pers Prop	Gross Value	HOX	Other Exempt	Net Value
055-019								
SECURED	211	11,880,923	7,443,634	13,000	19,337,557	28,000	0	19,309,557
UNSECURED	2	1,918	0	0	1,918	0	1,918	0
TOTALS	**213**	**11,882,841**	**7,443,634**	**13,000**	**19,339,475**	**28,000**	**1,918**	**19,309,557**
SECURED	25,535	1,772,894,463	3,637,997,369	77,308,806	5,488,200,638	25,661,250	80,118,800	5,382,420,588
UNSECURED	3,034	20,219,056	56,094,353	104,687,791	181,001,200	89,486	2,458,837	178,452,877
UTILITY	50	89,102,424	781,030,106	58,780,238	928,912,768			928,912,768
TOTALS	**28,619**	**1,882,215,943**	**4,475,121,828**	**240,776,835**	**6,598,114,606**	**25,750,736**	**82,577,637**	**6,489,786,233**

TOTAL TRA'S WITH NO VALUE	**14**
TOTAL TRA COUNT	**218**

GLOSSARY

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

- **Department** - An organizational unit of County government used to group programs of a like nature under the direction of an elected or appointed county official.
- **Discretionary Program or Service** - A program or service where the Board of Supervisors may exercise its freedom of choice with respect to the level of funding or the type of service or program provided.
- **Encumbrance** - Encumbrances are not yet instituted in Plumas County but are Funds obligated but not yet spent for a specific purpose, usually backed by a purchase order, contract, or other commitment, which are chargeable to an appropriation. Encumbrances are used as a management tool to ensure that expenditures do not exceed the amount appropriated and expire at year-end.
- **Enterprise Fund** - A fund type used to account for the expenditures and means of financing of an activity, which is predominantly self-supported by user charges. The use of funds for a specific purpose.
- **Fiscal Year** - Twelve-month period for which a budget is prepared. Plumas County's fiscal year is July 1 through June 30 of each year.
- **Fixed Asset** - See Capital Assets.
- **Full-time Equivalent (FTE)** - One full-time equivalent (FTE) is equal to a full time position (12 months, 260 days and 2080 hours all equal 1.00 FTE). Two half-time positions (each 20 hours per week) is equivalent to 1.0 FTE.
- **Function** - A group of related budget units and programs aimed at accomplishing a major service for which County government is responsible. These designations are made by the State Controller. Example: "Public Protection" is a function.
- **Fund** - A separate fiscal and accounting entity within the County, and the highest level classification of appropriations. Each fund is a separate unit for accounting and budgeting purposes. The fund accounting process allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting. Funds may contain one or more budget units.
- **Fund Balance** - The difference between assets and liabilities reported in a governmental fund.
- **Fund Type** - Categories into which all funds used in a governmental accounting are classified. Fund types are: Governmental Fund types consisting of a General Fund, Special Revenue Funds, Capital Project Funds and Debt Service Funds; Proprietary Fund types consisting of Enterprise Funds and Internal Services Funds; Fiduciary Funds consisting of Trust and Agency Funds.
- **General Fund** - The main operating fund providing general County services.
- **General Purpose Revenue** - Revenue received by the County that does not have a restriction as to what programs and services it must be used for. The Board of Supervisors may use General Purpose Revenue for any governmental purpose that it chooses once state-mandated County match requirements are met. The largest source of General Purpose Revenue is property tax.
- **General Reserve** - The portion of the General Fund's net assets not available for appropriation during the fiscal year, as the funds are held for future years in anticipation of limited-duration budget shortfalls, emergencies, and to ensure sufficient working capital for cash flow.
- **Grant** - A contribution from one governmental unit to another usually made for a specific purpose and time period.
- **Internal Service Fund (ISF)** - A fund used to account for specified services provided to County departments on a cost-reimbursement basis. The services performed are charged to the using department. Example: Workers' Compensation.

- **Interfund Transfer** - A transfer made between budget units in different funds for services rendered and received. The service rendering budget unit shows these transfers as revenue, as opposed to expenditure reduction.
- **Intrafund Transfer** - A transfer made between budget units within the same fund for services rendered and received. The service rendering budget unit shows these transfers as an expenditure reduction and not as a revenue.
- **Imprest Cash** - A sum of money set aside for making change or paying small obligations for which the issuance of a voucher or warrant would be too expensive and time-consuming.
- **Maintenance of Effort** - Federal or state statutory or regulatory program requirements that the County must maintain to participate in a program and/or to receive funding for a program. Typically, a Maintenance of Effort requirement means that the County must commit a certain amount of its own discretionary funds toward a certain program or purpose in order to continue receiving State or federal funds for that same purpose.
- **Mandated Program or Service** - A program or service required by federal or state government that the County is legally obligated to carry out.
- **Object of Expenditure** - Unique identification number and title for an expenditure category or means of financing. Example: Salaries & Employee Benefits.
- **Obligated Fund Balance** - All amounts that are unavailable for financing budgetary requirements in the budget year. This includes nonspendable, restricted, committed, and assigned fund balances.
- **Other Wages** - Temporary employees of the County who are not included in the salary ordinance and typically do not receive benefits. Other Wage workers assist with seasonal, peak, or emergency workloads of limited duration. Other Wage workers can be used where no authorized position exists, but where funding exists to cover the cost.
- **Purchase Order** - An authorization for the purchase of specific goods or services.
- **Realignment Revenue** - Revenue collected by the state and allocated to counties for realigned programs. The 1991 realignment legislation transferred mental health, public health and social services programs from the state to county control, altered program cost-sharing ratios, and provided counties with dedicated tax revenues from the sales tax and vehicle license fee. The 2011 realignment legislation transferred criminal justice, including oversight of state prisoners, as well as additional mental health and social services program from the state to county control.
- **Real Property** - Land and the structures affixed to it.
- **Recommended Budget** - The budget recommended to the Board of Supervisors by the County Administrative Officer for the upcoming fiscal year. The Recommended Budget also documents budget requests made by each County department.
- **Restricted Cash** - Funds held in reserve until the legal or contractual requirement for use of the funds has been met.
- **Revenue** - Funds received to finance governmental services from various sources and treated as income to the County. Examples: property taxes and sales taxes.
- **Salaries and Employee Benefits** - An object of expenditure used to account for the total cost of compensating county employees for their labor. Included in this object are regular salaries, Other Wage worker's salaries, overtime, and standby pay, and the county's share of health, dental, retirement, social security and workers' compensation costs.
- **Secured Taxes** - Taxes levied on real property in the County, which are "secured" by property liens.
- **Services & Supplies** - An object of expenditure, which provides for the operating expenses of County departments other than salaries and benefits, capital assets or other charges.

- **Special District** - A unit of local government generally organized to perform a single function. Special districts are governed either by the Board of Supervisors or locally elected or appointed boards, and their operations are accounted for in separate funds.
- **Special Revenue Fund** - A fund type used to account for the expenditures and means of financing of an activity, which is restricted to a specific purpose. Example: Public Health Fund.
- **Strategic Reserve** - Funds set aside by the Board of Supervisors comprised of committed fund balance and considered a stabilization arrangement.
- **Tax Levy** - The amount of tax dollars billed to taxpayers based on the imposition of the tax rate on the assessed valuation of property.
- **Tax Rate** - The rate per one hundred dollars of the assessed valuation necessary to produce the tax levy.
- **Transfers-Out** - Non-recurring transfers of equity from one fund to another. Also called Operating Transfers.
- **Unincorporated Area** - The areas of the County except for the City of Portola.
- **Unsecured Tax** - A tax on properties such as office furniture, equipment, and boats that are not physically attached to real property.

GUIDE TO THE BUDGET

This Guide is provided to explain in everyday terms how Plumas County government plans and accounts for its finances in order to meet its obligation to be stewards of the public's money. Plumas County government provides for the basic safety, health, and welfare of its citizens by providing a variety of services to the public. The County provides such a wide variety of social, health, environmental, public safety, and other services it is a challenge to keep citizens informed and involved in the business of government. Hopefully, this Guide will make it easier to understand how at least some of the County's financial activities work.

WHAT IS THE BUDGET?

The annual budget of Plumas County government is a statement of the financial policy and plan for the coming fiscal year. The budget document presents in detail, the financial plan for the County, including its sources of revenue (resources) and the allocation of these resources to the programs of the County. The Board of Supervisors adopts the budget by passing a Resolution authorizing an appropriation of funds.

WHAT IS AN APPROPRIATION?

An appropriation is a common term for the authorization granted by the Board of Supervisors to make expenditures and incur obligations for specific purposes. An appropriation is time-limited and must be expended before the end of the fiscal year.

WHAT ARE REVENUES?

Revenues consist of income received through taxes, licenses, and permits, grants from other governments, charges for services, fines, and forfeits, and other miscellaneous sources. Revenues are one component of available financial resources which are used to fund appropriations.

WHAT ARE EXPENDITURES?

Expenditures occur when the County buys goods and services and pays its employees. Expenditures can be categorized into three types: operating expenditures, capital expenditures, and debt service expenditures. Operating expenditures are the day-to-day spending on salaries, supplies, utilities, services, and contracts. Capital expenditures are generally for acquisition of major assets such as land and buildings or for the construction of buildings or other improvements. Debt expenditures repay borrowed money and interest on that borrowed money.

WHAT IS A FUND?

For accounting purposes, the County is organized into many separate fiscal entities known as funds. Each fund is a separate division for accounting and budgeting purposes. The fund accounting structure allows the County to budget and account for revenues that are restricted by law or policy to a specific use or purpose in accordance with nationally recognized rules of governmental accounting and budgeting.

The County budget consists of many funds. Each fund may be thought of as a separate checking account to be used for a specific purpose. All funds of the County fall into one of six major categories. The following is a brief description of the six fund categories.

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.

WHAT 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 (FASS). Similarly, principles used to account for local government finances are established by the Governmental Accounting Standards Board (GASS).

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.

Other Charges: This category is used to account for a variety of costs including support and care of individuals in the County's care, such as mental health institutionalization; debt service payments; and interfund expenditures, such as services provided between departments in different funds.

Capital Assets: Formerly referred to as fixed assets, this category of expenditures is for the acquisition of, rights to, or additions to capital assets, such as land, buildings, improvements, machinery, and equipment.

Transfers Out: This category of expenditures represents contributions to other funds for operating subsidies (i.e. transfers).

Special Items: This category includes significant transactions that are unusual and/or infrequent in occurrence as well as intrafund transfers used to record charges for services provided by one department to other departments within the same fund.

PLUMAS COUNTY AUDITOR/CONTROLLER

520 MAIN STREET • ROOM 205 • QUINCY, CA 95971-4111 • (530) 283-6249 • FAX (530) 283-6442
Martee Nieman • AUDITOR/CONTROLLER

Members of the Board and Citizens of Plumas County:

I am pleased to submit the Fiscal Year 2025-2026 Recommend Budget for Plumas County, which serves as the financial operating plan for all departments, agencies, and special districts governed by the Board of Supervisors. The budget is created from a process that includes requests by departments of the County and fiscal staff, review, recommendations, and compilation from the budget team.

The Fiscal Year 2025-2026 reflects expenditures totaling $175,261,736 inclusive of dependent special district and enterprise funds. Of this amount approximately $20,981,000 will be funded through current-year local property tax revenues.

The Recommended Budget totals $175.3 million of this amount, $163.5 funds are allocated, which include:

GOVENMENTAL FUNDS

- General Fund: $61.5 million
- Special Revenue Funds: $90.9 million
- Debt Service Funds: $10.6 million
- Capital Projects Funds: $0.4 million

OTHER FUNDS

- Internal Service Funds: $4.1 million
- Enterprise Funds: $5.2 million
- Special District Funds: $2.5 million

The proposed means of financing these expenditures are divided into discretionary and non-discretionary revenues, based on whether the use of funds is restricted to specific activities. Discretionary revenues-such as general fund property taxes, motor vehicle fees, sales tax (excluding the portion designated to public safety), and interest earnings- may be used for any legal purpose.

Most County revenues are non-discretionary, tied to mandated programs and services. These funds cannot be redirected to support general government functions, additional Sheriff's Deputies, or community services such as libraries. Furthermore, mandated programs are often not fully reimbursed by State and Federal governments, requiring the County to supplement these programs with discretionary funds.

Plumas County continues to face the challenge of meeting growing public service demands amid declining fiscal support from State and Federal partners. Despite these constraints, our budget team worked diligently with department heads and fiscal staff to develop a balanced budget, which is to be adopted by the Plumas County Board of Supervisors on September 30, 2025, following public hearing held on September 15, 2025.

We remain committed to fiscal responsibility, transparency, and the delivery of essential services to our residents. I extend my sincere appreciation to County staff and the Plumas County Board of Supervisors for your leadership and collaboration throughout this process.

Respectfully submitted,

Martee Nieman
Auditor Controller
Plumas County

NOTICE IS HEREBY GIVEN:

1. That the Plumas County Recommended Budget for Fiscal Year 2025/2026 (July 1, 2025, to June 30, 2026) pursuant to Government Code Section 29064(a) is available for inspection at the office of the Clerk of the Board of Supervisors, Room 309, Courthouse, Quincy CA.

2. The Plumas County Board of Supervisors will conduct its hearing on the Fiscal Year 2025/2026 County Budget at 9:00 a.m. on September 15, 2025, to 9:00 a.m. on September 30, 2025. The hearing will take place in the Board of Supervisors' Chambers in the County Courthouse, Third Floor, Room 308, Quincy, California. Any member of the general public may appear at the hearing and be heard regarding any item of the budget or for the inclusion of additional items. All proposals for revisions shall be in writing to the Clerk of the Board before the close of the public hearing. Members of the public are strongly encouraged to submit their comments using e-mail address Public@countyofplumas.com

Post in Mountain Messenger, and Plumas Sun on September 5, 2025.

EXHIBIT "A"

Plumas County
Changes to FY 25/26 Recommended Budget
Budget Hearings - September 15-16, 2025

Budget Change #	Budget Officer	Fund-Subfund	Department	Object	Description of object	Increase	Decrease	Reason
1	CAO	0001	20030	521334	OHV Trail Grant	670,000		Adds OHV Grant Expenditure budget that was erroneously not included in FY 25/26 Budget
1	GF	0001		Fund Balance	Use Fund Balance to balance		670,000	
2	CAO	0001	20030	51000	Regular Wages		21,814	Deletes the 0.33 FTE Community Outreach Coordinator from the CAO department in FY 25/26 Budget
2	CAO	0001	20030	51100	FICA/Medicare OASDI		1,669	
2	GF	0001		Fund Balance	Increase Fund Balance	23,483		
3	County Counsel	0001	20080	51000	Regular Wages		95,248	Deletes 1.00 FTE Supervising Paralegal from the County Counsel department in FY 25/26 Budget
3	County Counsel	0001	20080	51080	Retirement		8,137	
3	County Counsel	0001	20080	51090	Group Insurance		28,006	
3	County Counsel	0001	20080	51100	FICA/Medicare OASDI		7,286	
3	County Counsel	0001	20080	51150	Life Insurance		169	
3	GF	0001		Fund Balance	Increase Fund Balance	138,846		
4	Fair	0005	20190	51000	Regular Wages	22,446		Adds a stipend cost for employee in fair department in FY 25/26 Budget
4	Fair	0005	20190	51100	FICA/Medicare OASDI	1,718		
4	Fair	0005	20190	51080	Retirement	2,128		
4	Fair	0005		Fund Balance	Use Fund Balance to balance		26,292	
5	County Literacy	0001	20675	46070	Contribution from Other Agency	(20,000)		Adds revenue and expenditure budget for Libraries as Literacy Centers Grant in FY 25/26 Budget
5	County Literacy	0001	20675	51000	Regular Wages	8,144		
5	County Literacy	0001	20675	51020	Other Wages	8,436		
5	County Literacy	0001	20675	51080	Retirement	801		
5	County Literacy	0001	20675	51100	FICA/Medicare OASDI	1,268		
5	County Literacy	0001	20675	529500	Computer	1,351		
6	Prob-Pre Trial	0046-0046P	20405	51000	Regular Wages		19,843	Deletes 0.30 of an FTE Deputy Probation Officer from Prob-Pre Trial department and adds 0.30 FTE
6	Prob-Pre Trial	0046-0046P	20405	51080	Retirement		1,652	Deputy Probation Officer to Prob-Adult High Risk department in FY 25/26 Budget
6	Prob-Pre Trial	0046-0046P	20405	51090	Group Insurance		8,402	
6	Prob-Pre Trial	0046-0046P	20405	51100	FICA/Medicare OASDI		1,518	
6	Prob-Pre Trial	0046-0046P	20405	51150	Life Insurance		11	
6	Prob-Adult High Risk	0046-0046R	20409	51000	Regular Wages	19,843		
6	Prob-Adult High Risk	0046-0046R	20409	51080	Retirement	1,652		
6	Prob-Adult High Risk	0046-0046R	20409	51090	Group Insurance	8,402		
6	Prob-Adult High Risk	0046-0046R	20409	51100	FICA/Medicare OASDI	1,518		
6	Prob-Adult High Risk	0046-0046R	20409	51150	Life Insurance	11		
7	Health	0015	70560	51000	Regular Wages		120,310	Deletes 2.0 FTE Health Education Specialists
7	Health	0015	70560	51080	Retirement		10,024	
7	Health	0015	70560	51090	Group Insurance	64,400		
7	Health	0015	70560	51100	FICA/Medicare OASDI		9,204	

7	Health	0015	70560	51120	Cell Phone Allowance		1,200	
7	Health	0015	70560	Fund Balance	Increase Fund Balance	76,338		
8	Code Compliance/Abatement	0001	20450	48000	Transfer-In		(5,000)	Reduces $5,000 Transfer-In to Code Compiance/Abatement department and $5,000 Transfer-Out1
8	GF	0001		Fund Balance	Use Fund Balance to balance		5,000	from DA-Environmental Settlement
8	DA-Environmental Settlement	00D2	70312	58001	Transfer-Out1		5,000	
8	DA-Environmental Settlement	00D2		Fund Balance	Increase Fund Balance	5,000		
9	Drug Court (A&D)	0016	70630	48760	Transfer-A/D Drug Court	(250,000)		Adds $250,000 Transfer-In to receive 2011 REalignment Transfer-out
9	Drug Court (A&D)	0016		Fund Balance	Increase Fund Balance	250,000		
10	Planning	0001	20490	51000		54,780		Adds 1.0 FTE Community Outreach Coordinator in Planning Department in FY 25/26 Budget
10	Planning	0001	20490	51080		4,549		0.33 FTE is funded via a HUD grant and the remaining 0.67 FTE is funded by the General Fund
10	Planning	0001	20490	51090		34,099		
10	Planning	0001	20490	51100		4,191		
10	Planning	0001	20490	44027	State Grant	(75,000)		
10	GF	0001		Fund Balance	Use Fund Balance to balance		22,619	
11	BRIC Grant	0060	20556	44027	State Grant	(499,950)		Adds BRIC Grant revenues and expenditures to new BRIC Grant department in FY 25/26 Budget
11	BRIC Grant	0060	20556	521900	Professional Services	397,076		Also adds Transfers-In to the Planning and Road departments from Bric Grant department
11	BRIC Grant	0060	20556	58000	Transfer-Out	102,874		DO WE NEED ADDITIONAL EXPENDITURE APPROPRIATIONS IN PLANNING AND ROAD DEPARTMENTS?
11	Planning	0001	20490	48000	Transfer-In	(89,143)		
11	GF	0001		Fund Balance	Increase Fund Balance	89,143		
11	Road Department	0002	20521	48000	Transfer-In	(13,731)		
11	Road	0002		Fund Balance	Increase Fund Balance	13,731		
12	Animal Control	0001	20428	524405	Animal-Special Dept Exp	10,000		Adds $10,000 to Animal Control department in FY 25/26 Budget to maintain the spay and neuter program
12	GF	0001		Fund Balance	Use Fund Balance to balance		10,000	
13	Victim Witness	0001	20420	51060	Overtime Pay	60,000		Adds $60,000 on-call pay in Victim Witness department in FY 25/26 Budget
13	GF	0001		Fund Balance	Use Fund Balance to balance		60,000	
					Totals	1,128,404	1,128,404	

PLUMAS COUNTY
PLANNING DEPARTMENT
MEMORANDUM

TO:	**Honorable Chair and Board of Supervisors**
FROM:	**Tracey Ferguson, Director of Planning**
MEETING DATE:	**September 30, 2025**
SUBJECT:	**Approve and authorize Chair to sign a Services Agreement between Plumas County and Sherwood Design Engineers, LTD to provide professional services under the Building Resilient Infrastructure and Communities (BRIC) Plumas County Round Valley Reservoir Climate Adaptation and NBS Scoping Project; effective September 30, 2025; not to exceed $388,400.00; No General Fund Impact; BRIC22-PA01850 grant funded; approved as to form by County Counsel; discussion and possible action.**

Recommendation:

Approve and authorize Chair to sign a Services Agreement between Plumas County and Sherwood Design Engineers, LTD to provide professional services under the Building Resilient Infrastructure and Communities (BRIC) Plumas County Round Valley Reservoir Climate Adaptation and NBS Scoping Project; effective September 30, 2025; not to exceed $388,400.00; No General Fund Impact; BRIC22-PA01850 grant funded; approved as to form by County Counsel; discussion and possible action.

Background and Discussion:

On May 9, 2024, California Governor's Office of Emergency Services (Cal OES) received notification that the Federal Emergency Management Agency (FEMA) approved, effective March 26, 2024, Plumas County's application for the Fiscal Year 2022 BRIC grant (BRIC22-PA01850), entitled, Plumas County Round Valley Reservoir Climate Adaptation and NBS Scoping Project in the amount of $499,950 ($452,320 Federal funding / $47,630 Non-Federal funding under state Cal OES PrepareCA Match).

The scoping project will identify mitigation activities to protect critical water services and water security functions and enhance resilience against current and future risks to the Round Valley Reservoir, Greenville, caused by recurring wildfires, increased flooding and erosional risks, and the expanding impacts of drought and climate change. Further, the scoping project seeks to advance comprehensive planning, technical analyses, and stakeholder engagement to address infrastructure failure including its water supply and conveyance infrastructure, landslide/debris flow, and drought risks. Types of activities explored will include enhancing reservoir capacity, stabilizing banks, and reducing sedimentation to combat drought.

On November 1, 2024, the County released a Request for Qualifications (RFQ) seeking professional services under the Scoping Project inviting qualified respondents interested in providing professional services to Plumas County. The RFQ deadline was December 2, 2024. No solicitations were received by the deadline.

On February 28, 2025, the County re-released the RFQ, again, seeking professional services under the Scoping Project. The RFQ re-release deadline was April 11, 2025. The County received three responses from qualified consultants, as follows: Sherwood Design Engineers, AECOM, and NCE.

The County's RFQ Evaluation Panel included Tracey Ferguson, Plumas County Planning Director; Rob Thorman, Plumas County Public Works Director; and Adam Cox, Indian Valley Community Servies District General Manager.

Evaluation of the proposals were performed between April 28, 2025 and May 9, 2025, with interviews of the

three respondents conducted on May 1, 2025.

The Evaluation Panel individually reviewed and ranked the proposals, interview presentations, and responses to County interview questions based on the criteria and scoring listed in the RFQ. A maximum of 125 points total was possible (maximum of 75 points for the proposal and 50 points for the interview).

The Evaluation Panel members provided a score for each respondent on both the submitted qualifications and interview. Those scores were then totaled and averaged, to result in a final total proposal score and final total interview score for each respondent, as follows:

1. Sherwood Design Engineers – Proposal 71 / Interview 49 – TOTAL 120
2. AECOM – Proposal 66 / Interview 42 – TOTAL 108
3. NCE – Proposal 62 / Interview 42 – TOTAL 104

Sherwood Design Engineers was the preferred consultant based on the Evaluation Panel scoring. Sherwood is a California corporation founded in 2004 and based in San Francisco, with over two decades of experience delivering integrated, nature-based engineering and infrastructure projects across California and beyond bringing the civil engineering, hydrology, water systems, wildfire mitigation, geomorphology, and environmental planning expertise needed to develop actionable and technically sound solutions that align with community needs and funding objectives. Sherwood is supported by a broad, multidisciplinary team that includes expertise in geotechnical investigations (Geosyntec), CEQA/NEPA and FEMA EHP compliance (Rincon and Sierra Institute), geomorphology (Cal State Monterey Bay's Watershed Geology Lab), wildfire and forest management (Wildland Res Mgt), and local advisement (LMNOP Design).

The professional Services Agreement in the amount of $388,400 with Sherwood Design Engineers and is approved as to form by County Counsel. No General Fund Impact as funding comes from the BRIC22-PA01850 grant and Cal OES PrepareCA Match. Note, the grant amount is $499,950. The remaining $111,550 in grant funding is allocated to County Planning Department for grant administration ($19,195) and project work ($69,948), County Public Works Department for grant administration ($4,455) and project work ($9,276), and Indian Valley Community Servcies District staff time for project work ($8,676).

The scope of work is included in Exhibit “A” to the Services Agreement, Exhibit “B” is the budget, and Exhibit “C” is the schedule, with project close out ending March 26, 2027. Services Agreement is approved as to form by County Counsel.

Action:

Approve and authorize Chair to sign a Servcies Agreement between Plumas County and Sherwood Design Engineers, LTD to provide professional services under the Building Resilient Infrastructure and Communities (BRIC) Plumas County Round Valley Reservoir Climate Adaptation and NBS Scoping Project; effective September 30, 2025; not to exceed $388,400.00.

Fiscal Impact:

No General Fund Impact; BRIC22-PA01850 grant funded.

Attachments:

1. Plumas_ServicesAgreement_BRIC22-PA01850_Sherwood_9.30.25

Services Agreement

This Agreement is made by and between the COUNTY OF PLUMAS, a political subdivision of the State of California (hereinafter referred to as "County") and Sherwood Design Engineers, LTD, a California 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" (Scope of Work), attached hereto, under the Building Resilient Infrastructure and Communities (BRIC22-PA01850) Plumas County Round Valley Reservoir Climate Adaptation and NBS (Nature-Based Solutions) Project Scoping.

2. Compensation. County shall pay Contractor for services provided to County pursuant to this Agreement in the manner set forth in Exhibit "B" (Budget), attached hereto. The total amount paid by County to Contractor under this Agreement shall not exceed Three-Hundred and Eighty-Eight Thousand Four-Hundred Dollars ($388,400.00).

3. Term. The term of this agreement shall be from September 30, 2025 through March 26, 2027, as set forth in Exhibit "C" (Schedule), unless terminated earlier as provided herein.

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. Representation and Legal Compliance. Contractor shall perform its services consistent with the professional skill and care ordinarily provided by firms practicing in the same or similar locality under the same or similar circumstances (herein the "Standard of Care"). The services provided under this Agreement are non-exclusive and shall be completed as promptly as is consistent with such professional skill and care and the orderly progress of the project. Notwithstanding any clause in this Agreement to the contrary, nothing shall be construed as imposing on the Contractor any greater obligation than to exercise the Standard of Care, and Contractor agrees to no warranties and guarantees with respect to the quality of performance of professional services. Contractor agrees to exercise the

Standard of Care to comply with all applicable terms of state and federal laws and regulations, all applicable grant funds 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 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 (but for claims alleging professional liability, shall not defend) and indemnify County and its officers and employees (collectively "County Parties"), against any and all third party claims and demands (collectively "Claims"), and the liability, judgments, awards, fines, mechanics' liens or other liens, losses, damages, expenses, direct charges or costs of any kind or character, including reasonable attorney's fees and court costs (hereinafter collectively referred to as "Losses"), which arise from such Claims to the extent caused by any negligent act, error, omission or willful misconduct of Contractor or anyone for whom it is legally liable, including, without limitation, Losses caused by the concurrent negligent act, error or omission, whether active or passive of County Parties, but only to the extent of Contractor's negligence. Contractor shall have no obligation, however, to defend or indemnify County Parties from a Claim caused by the sole negligence or willful misconduct of County Parties..

   a. Professional Liability Claims. Notwithstanding any other provision in this Agreement, Contractor shall have no duty to defend County Parties against professional liability claims; however, Contractor shall remain obligated to indemnify County Parties for any damages, liabilities, costs, or expenses arising from professional liability claims (excluding Losses related to paying for defense of such Claim) to the extent such claims are caused by the Contractor's breach of the Standard of Care.

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. With the exception of Professional Liability, 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. With the exception of Professional Liability, 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. Professional Services Contract. Contractor represents and warrants that Contractor customarily and regularly exercises discretion and independent judgment in the performance of the services, and that those services fall within those stated in California Labor Code section 2778. 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" (Scope of Work) 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 employees harmless from any and all third party claims, damages, liabilities and costs (including reasonable attorneys' fees) arising out of such claims caused by any material breach by Contractor of the Standard of Care or of any representation, warrant or agreement made by Contractor hereunder. Any duty to defend shall not extend to professional liability claims.

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:

Planning Department
County of Plumas
555 Main Street
Quincy, CA 95971
Attention: Tracey Ferguson, Planning Director

Contractor:

Sherwood Design Engineers, Ltd
2548 Mission Street
San Francisco, CA 94110
Attention: Courtney King

23. Time is 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. Notwithstanding the foregoing, this is not a warranty or guarantee and in no event shall Contractor be responsible for damages due to delays beyond Contractor's reasonable control.

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 and Access 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. Contractor agrees to provide the County, Federal Emergency Management Agency, or any federal authorized representatives with access to any records of the Contractor which are directly pertinent to this Agreement for the purposes of making audits, examinations, excerpts, and transcriptions. Contractor agrees to permit any of the foregoing parties to reproduce by any means whatsoever or to copy excerpts and transcriptions as reasonably needed.

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. Waiver of Consequential Damages. Contractor and County waive all consequential or special damages, including, but not limited to, loss of use, profits, revenue, business opportunity, or productions, for claims, disputes, or other matters arising out of or relating to the Agreement or the services provided by Contractor, regardless of whether such claim or dispute is based upon breach of contract, or negligent act or omission of either of them or their employees, agents, subconsultants, or other legal theory, even if the affected party has knowledge of the possibility of such damages.. This mutual waiver shall survive termination or completion of this Agreement.

30. Code of Federal Regulations (CFR) Part 200 Required Contract Provisions.

a. Clean Air Act. County and Contractor agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. Sec. 7401 et seq. Contractor agrees to report each violation to the County and understands and agrees that the County shall, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

b. Federal Water Pollution Control Act. County and Contractor agree to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. Sec. 1251 et seq. Contractor agrees to report each violation to the County and understands and agrees that the County shall, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

c. Byrd Anti-Lobbying Amendment, as amended, 31 U.S.C. Sec. 1352. Contractor shall file the required certification provided by the County. Each tier certifies to the tier above that it shall 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 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the federal agency.

d. Domestic Preference for Procurements. County and Contractor should, to the greatest extent practicable and consistent with law, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States.

e. Compliance with Federal Law, Regulations, and Executive Orders and Acknowledgement of Federal Funding. County and Contractor shall comply with all applicable federal law, regulations, executive orders, Federal Emergency Management Agency policies, procedures, and directives.

f. No Obligation by Federal Government. The Federal Government is not a party to this Agreement and is not subject to any obligations or liabilities to the County or Contractor or any other party pertaining to any matter resulting from the contract.

g. Prohibit Fraud and False or Fraudulent Claims to the Federal Government. County and Contractor acknowledge that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the Contractor's actions pertaining to this Agreement.

h. Federal Labor and Employment Laws. County and Contractor shall comply with all applicable federal labor and employment laws and acknowledge applicable minimum wage, overtime, prevailing wage, and health and safety requirements.

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

CONTRACTOR:

Sherwood Design Engineers, LTD,
a California corporation

By:_____
Name: Sherwood Sarte
Title: Chief Executive Officer
Date signed:

By:_____
Name: John S. Leys
Title: Secretary
Date signed:

COUNTY:

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

By:_____
Name: Kevin Goss
Title: Chair, Board of Supervisors
Date signed:

APPROVED AS TO FORM:

_____
Plumas County Counsel

EXHIBIT "A"

Scope of Work

Task 2. Project Management

Contractor to manage the overall project.

Task 5. Evaluate Existing Conditions

Contractor to evaluate existing conditions and carry out a project site analysis, which will include:

a. Identifying critical assets

b. Identifying areas of vulnerability

c. Compiling a critical asset inventory

d. Identifying obstructions and/or barriers within the Watershed that could have an impact on the Reservoir, thereby establishing areas that require additional protection

Future conditions data will be collected to establish the future conditions that the water system collection, capacity, and conveyance will need to accommodate. Future conditions to be considered are anticipated to include:

a. Land use

b. Climate change

c. Projected population growth within the Indian Valley Community Services District (IVCSD) service area

d. Anticipated shifts in pervious/impervious landcover within the Wolf Creek Watershed including the Lower Wolf Creek Sub-Watershed

e. Expected increases in the number, duration, and return period of storm events and associated increase in surface water flow rates during storm events, as well as changes in rainfall and Reservoir refill frequency

A risk and vulnerability assessment will be conducted by Contractor to identify areas of exposure, sensitivity, and adaptive capacity to future climate projections and conditions including reservoir conveyance infrastructure failure, landslide/debris flow, and drought. Contractor (risk and vulnerability specialist) to perform this work.

Contractor (civil engineer) to identify and summarize the appropriate level of protection and type of intervention needed to meet non-potable supply and access for the IVCSD Greenville and greater service area. This may include identifying the minimum reservoir capacity needed to meet demand.

Deliverables:

- evaluation of existing conditions
- establish future conditions that the water system collection, capacity, and conveyance will need to accommodate

- risk and vulnerability assessment to identify areas of exposure, sensitivity, and adaptive capacity to future climate projections and conditions including reservoir conveyance infrastructure failure, landslide/debris flow, and drought
- identify and summarize the appropriate level of protection and type of intervention needed to meet non-potable supply and access for the IVCSD Greenville and greater service area

Task 6. Alternatives Analysis

Contractor to evaluate various mitigation interventions appropriate to the present risks. These will include a no-action alternative, and at least two other alternatives that will have the greatest level of protection increase, the most cost-effective, technically feasible, environmental and historic preservation (EHP) compliant, and have community / partnership support. All mitigation interventions proposed must include nature-based solutions (NBS) and consider future conditions and climate change.

Contractor (alternatives analysis specialist) will perform an alternatives analysis and related activities, which include:

a. Developing a mitigation action selection rubric to effectively and holistically score and prioritize mitigation actions. This will be developed by the alternatives analysis specialist, in coordination with County.

b. Evaluating the potential site locations identified previously within the water collection area (watershed), Reservoir (capacity), and conveyance (distribution/supply) components for project suitability.

c. Developing mitigation activity alternatives.

d. Prioritizing mitigation activity alternatives.

e. Selecting a preferred mitigation alternative for further analysis.

The site evaluation and alternatives analysis will evaluate the social, economic, and environmental benefits of each identified mitigation activity alternative, focusing on protecting vulnerable populations, fostering economic opportunities for disadvantaged groups, and promoting NBSs.

Multiple scenarios will be investigated that could have an impact on the continued operation of the Reservoir. Supplementary tests and studies will be conducted and will include non-soil-disturbing activities which include:

a. Studying the effect of sediment loading on the Reservoir banks

b. Accounting for effects of vegetation replanting

c. Calibration of soil stabilization

d. Application of numerical models

e. Evaluation of existing natural and man-made Reservoir bank changes

Contractor (geotechnical engineers and civil engineers) will perform this task.

Programmatic elements that may enhance the community benefits of the NBSs will be considered and may include volunteer programs, conservancy partnerships, watershed protection programs and nature-based recreational activities.

The analysis will evaluate the locations where water is entering the Reservoir to identify optimal opportunities for NBSs (e.g., natural filtering, bioengineering techniques, bank shaping efforts, re-planting of vegetation, resource management) to prevent sediment from entering the Reservoir and reducing the Reservoir's capacity to store water.

This task will appraise the use and optimal location of nature-based erosion control strategies and sediment control methods (e.g., sediment dams, sediment traps, sediment basins) to protect the upstream supply side of the Reservoir. The goal of sediment management is to prevent soil and debris from entering the Reservoir and threatening its volume capacity.

This task will consider mechanisms for protecting the outbound distribution and discharge components and ensuring flow rates are able to be maintained for non-potable community needs. Drinking water utility protection will assess the viability of nature-based protective measures for the conveyance system, to mitigate future increased risks to landslide/debris flow/flooding/erosion, drought/climate change, wildfires and other natural hazards that may impact the water supply.

Upon finalization of the scenario development and alternatives analysis, the study outcomes will be reviewed, mitigation strategies will be selected, and projects will be prioritized based on level of protection estimates weighed against the cost of the projects. The Contractor (civil engineer and senior engineer) will develop a conceptual level design of the selected alternative.

The conceptual level design will:

a. Identify project requirements

b. Delineate subcatchment areas

c. Outline proposed project geographic footprint

d. Outline limits of disturbance

e. Identify construction staging locations

f. Identify access routes to the project site

County (civil engineer and senior engineer, Public Works Department) will work with Contractor to provide data as needed and review final deliverables.

Deliverables:

- scenario development and alternatives analysis to evaluate various mitigation interventions through site evaluations
    - no-action alternative, and at least two other alternatives that will have the greatest level of protection increase, the most cost-effective, technically feasible, EHP compliant, and have community / partnership support
    - all mitigation interventions proposed under the alternatives analysis must include nature-based solutions and consider future conditions and climate change
- mitigation action selection rubric

- multiple scenarios will be investigated
- supplementary tests and studies will be conducted
- study outcomes will be reviewed, mitigation strategies will be selected, and projects will be prioritized based on level of protection estimates weighed against the cost of the projects
- develop a conceptual level design of the selected alternative

Task 8. Feasibility Assessment

Contractor (geotechnical engineers and civil engineers) will perform a feasibility assessment of the preferred mitigation alternative including identified potential project site location(s).

Activities will include:

a. High-level landslide/debris flow analysis of the Reservoir's contributing drainage area; ArcGIS geospatial analyst tools may be utilized in conjunction with Living Atlas data

b. Sedimentation survey to define the annual rates of storage loss through sedimentation and assess current capacity volumes

c. Preliminary conveyance assessment to evaluate the Reservoir's conveyance capacity and identify any areas of improvement

These activities will aid the conceptual engineering design of the preferred mitigation alternative project.

The feasibility assessment of the preferred mitigation alternative will elevate the Reservoir community's resilience through the ability to adapt to a changing climate by anticipating, adapting, and withstanding the impacts of infrastructure failure, landslide/debris flow, and drought.

Mitigation efforts will take climate, population growth, and land development projections into account to properly locate and size the preferred mitigation alternative for the Reservoir to hold the greatest capacity in anticipation for these changes.

Deliverables:

- feasibility assessment of the preferred mitigation alternative

Task 9. Environmental and Historic Preservation (EHP) / CEQA & Permitting

Contractor (environmental specialist) will document any possible environmental effects of the preferred project in compliance with the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA) requirements through the analysis and documentation of the possible environmental effects of the preferred project.

Additionally, Contractor will assess environmental review and other permitting requirements at the local, state, and federal levels and prepare a regulatory compliance management plan to establish the regulatory compliance roles and responsibilities and the strategy for permit compliance.

An extensive list of potential permits, approvals, registrations, authorizations, consultations, and notifications required for the preferred project will be identified and be continuously refined as the project progresses.

Deliverables:

- comply with NEPA and CEQA requirements through documenting possible environmental effects of the preferred project
- assessment of environmental review and other permitting requirements at the local, state, and federal levels including a list of potential permits, approvals, registrations, authorizations, consultations, and notifications required for the preferred project
- regulatory compliance management plan to establish the regulatory compliance roles and responsibilities and the strategy for permit compliance

Task 10. Develop Hazard Mitigation Assistance (HMA) FEMA Subapplication

The Contractor, in association with the County, will develop a hazard mitigation assistance (HMA) subapplication to be submitted in an upcoming BRIC grant cycle. This task will develop a scope, schedule, and budget for a Benefit Cost Analysis (BCA) for the future subapplication. The future subapplication will include design and construction services.

Task 11. Project Closeout

County and Contractor will perform necessary project close out tasks such as development of final reports and grant management close out reports.

Deliverables:

- final task reports
- grant management close out reports

EXHIBIT "B"

Budget

Total Contractor budget for the Scope of Work (Exhibit A) is not to exceed $388,400.00, as outlined by task, in the table below:

TASK	LABOR BUDGET
Task 2 – Project Management	$7,000.00
Task 5 – Evaluate Existing Conditions	$101,000.00
Task 6 – Alternatives Analysis	$113,800.00
Task 8 – Feasibility Assessment	$85,600.00
Task 9 – Environmental and Historic Preservation (EHP) / CEQA & Permitting	$29,000.00
Task 10 – Develop Hazard Mitigation Assistance (HMA) FEMA Subapplication	$40,000.00
Task 11 – Project Closeout	$12,000.00
TOTAL	**$388,400.00**

EXHIBIT "C"

Schedule

The project schedule, by task, is as follows:

TASK	DURATION
Task 2 – Project Management	October 2025 – March 26, 2027
Task 5 – Evaluate Existing Conditions	October 2025 – March 2026
Task 6 – Alternatives Analysis	December 2025 – June 2026
Task 8 – Feasibility Assessment	July 2026 – December 2026
Task 9 – Environmental and Historic Preservation (EHP) / CEQA & Permitting	July 2026 – December 2026
Task 10 – Develop Hazard Mitigation Assistance (HMA) FEMA Subapplication	September 2026 – December 2026
Task 11 – Project Closeout	January 1, 2027 – March 26, 2027