

RESOLUTION NO. 25-9064

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

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 1	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Source	Total Financing Sources	Increases Obligated Fund Balances	Financing Uses	Total Financing Uses	
	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](#)

[!\[\]\(21199eb166cc97331a0c54c649195dcc_img.jpg\) 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 - \$199,485	
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/II/III OR Child Support Assistant I/II/III	1	\$36,712 - \$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	\$74,167 - \$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 Transportation 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.



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
2	CAO	0001	20030	51000	Regular Wages		670,000	
2	CAO	0001	20030	51100	FICA/Medicare OASDI		1,669	
2	GF	0001			Increase Fund Balance	23,483		Deletes the 0.33 FTE Community Outreach Coordinator from the CAO department in FY 25/26 Budget
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			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			Increase Fund 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	

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:

GOVERNMENTAL 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,

A handwritten signature in blue ink that reads "Martee Nieman".

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