

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

RESOLUTION 2025-062

IN THE MATTER OF ADOPTING THE PRELIMINARY BUDGET FOR THE COUNTY OF SIERRA & SPECIAL REVENUE FUNDS FOR THE 2025-2026 FISCAL YEAR

BE IT RESOLVED THAT:

1. The Preliminary budget for the County of Sierra and Special revenue funds for the 2025-2026 fiscal year is hereby approved in the form of the attached Exhibit A.
2. The fixed assets specifically listed in the Budget are approved and expenditures for such fixed assets are hereby authorized for the departments to purchase and the Auditor to pay.
3. The expenditures specifically line itemed in the budget including the special revenue funds are hereby authorized for the departments to purchase and the Auditor to pay.
4. The auditor is authorized to move funds within a Fund as needed without increasing the total expenditures for the fund.
5. All Transfers specifically listed in exhibit A are authorized for the Auditor to move.
6. Staffing patterns are as stated in Exhibit B.
7. All expenditures of a routine annual basis in excess of \$7,500 are authorized for payment.

Adopted by the Board of Supervisors of the County of Sierra on the 3rd day of June, 2025, by the following vote:

AYES: Supervisors Heuer, Roen, Dryden and Adams

NOES: None

ABSENT: Supervisor LeBlanc

ABSTAINED: None

COUNTY OF SIERRA

ATTEST:



Heather Foster
Clerk of the Board



Lee Adams, Chair
Board of Supervisors

APPROVED AS TO FORM:



Rhetta Vander Ploeg
County Counsel

**SIERRA COUNTY
CALIFORNIA**

PRELIMINARY 2025/26 BUDGET

Adopted June 3, 2025

Resolution 2025-062

The Sierra County Board of Supervisors submits this Budget for Fiscal Year 2025-26 in accordance with the County Budget Act.

This budget shows the amount approved by the Board of Supervisors for the various departments of the County Government, and for those Special Districts whose affairs and funds are under the control of the Board of Supervisors, together with a statement exhibiting an estimate of the revenues that are expected to accrue during this period and the sources of such revenues.

Respectfully submitted,

Lee Adams, Supervisor District 1
Lila Heuer, Supervisor District 2
Paul Roen, Supervisor District 3
Terry LeBlanc, Supervisor District 4
Sharon Dryden, Supervisor District 5

		Other Funding Source	Unranked	General Fund Move to Budget 250,000	Road Fund Requested	Health & Social Servi Fund	Behavioral Health Fund	Other	SW	Parks
Fund Surplus										
One Time Service & Supply Increases										
PK	Tree Removal Smithneck park			10,000						10,000
Rk	Kenbtucky Min Trestle	240,000		15,000				250,000		
PW	Court House Draniage		60,000							
Capital Assets										
Projects	CWDG CWPP and SCWML							254,550		
Projects	Upper North Yuba Forest Health							3,700,000		
Projects	Good Neighbor							1,000,000		
Projects	North Yuba Landscape							525,000		
Projects	Titel II Sierra Buttes Overlook							20,000		
Projects	Titel II Aquatic Invasive Species							15,000		
Projects	Titel II Tree Mortality							10,000		
RF	FEMA 4699 Cat C				1,400,000					
RF	Nevada St. Bridge				425,000					
RF	Plumbago Bridge				3,200,000					
RF	Smithneck Rd Rehab				5,500,000					
SH	Sheriff's Communication		200,000	200,000						
Base Line Budget - Services & Supplies Increase										
TTC	Opoeration of TTC Office		1,500							
PM	Courthouse Flooring and Painting		70,000							
One Increase										
TTC	New upgraded RTL		5,000	5,000						
AU	Office Space remoudle		20,000							
New Positions										
AS	Unsec Tech IIIC		50,980							
HD	Enviornmental Health Tech					101,544				
IT	Admin Assistant I		104,914							
BH	Substance Abuse Program Manger III						5,000			
BH	Commumity Outreach Coordinator III						5,000			
TTC	Account Tech I	19,000	88,657							
Reclass in Positions										
AS	Audit Apprizer Tec to Audit Aprpraiser II				0					
OES	OES Coordinator		increase grant funded							
Promotions										
AS	Appraiser IV to Sr.									
AS	Sr. Appraiser to Assessor									
AU	Chief Tech to Accountant III	2,768	7,480							
SW	SW Attendent I to II								2,772	
PK	Custodian I to II		2,712							
RF	Chief Acct Tech to Accountant III				9,298					
RF	Enginering Tech II to an III				10,495					
RF	Interdepartmentl Fiscal Offcier to Sr. Accountant				9,979					
RF	Lead Mechanic to Shop Supervisor				6,506					
RF	Road Worker II to a III				9,307					
RF	Road Worker II to a III				8,938					
RF	Road Worker III to Lead				7,422					
RF	Tran Planner I to II				5,559					
CR	Deputy Clerk III to Chief		4,521							
TTC	Acct Tech II to III		7,123							
PR	Personnel Tech to Analyst	5,503	11,465							
BH	Health Asst. II to a III									
SS	Supervising ICW II					5,100				
SS	Social Worker I to II					8,142				
SS	Social Worker I to II					8,536				
		267,271	634,352	230,000	10,592,505	123,322	10,000	5,774,550	2,772	10,000

SIERRA COUNTY BUDGET INDEX

Budget Unit	Page	Budget Unit	Page
1/2 Cent Sales Tax for Safety	80	Law Library	59
Acronym Index	3	Local Agency Formation Commission (LAFCO)	73
Administrative Cost Allocation	183	Marine Patrol	63
Agriculture Commissioner	70	Mental Health	92
Alcohol Ed	122	Miscellaneous Rebates & Refunds	77
Alcohol Programs Fines	120	Office of Emergency Services (OES)	71
All Fund Summary	4	Office of Emergency Services Grants	133-136
Animal Control	74	Parks & Recreation	98
Annual Audit	44	Personnel/Risk	48
Anti-Drug Abuse Grant (was OCJP)	64	Planning Department	72
Appropriation Tax Limit		Plant Maintenance	54
Assessor	43	Predator Control	96
Auditor	45	Probation	67
Authorized and Funded Permanente Positions	185	Public Defender	58
Automated Fingerprinting	123	Public Works	79
Automated Warrant	121	Realignment Funds	101-112
Aviation	167	Reserve Designations	7
Board of Supervisors	42	Revenue Detail	9-34
Budget Resolutions		Road Department	82
Budget Resolutions County & CSAs		Search & Rescue	137
Building Inspection	69	Sheriff - Coroner	62
Cal-Grant - OCJP	65	Social Services Administration	93
Capital Projects	97	Social Services Assistance	94
Central Services	52	Solid Waste	
Clerk-Recorder	61	Standards & Training Corrections	142
Clerks Trusts	114-118	Summary of Financial Sources	8
Contributions to Others	49	Summary of Requirements by Fund & Function	36
County Counsel	47	Tax Type Trusts	145-149
County Engineer	55	Title III	132
County Free Library	75	Transfers	177-181
County Transportation	176	Transportation Special Revenue Funds	138-140
Courts General Fund Costs	56	Treasurer-Tax Collector	46
Criminal Justice Facilities	144	Victim-Witness Program	68
CSAs			
Debt Service	99		
District Attorney	57		
DNA Trust	113		
Economic Development	50		
Elections	51		
Encumbrances	186		
Farm Advisor	76		
Fish & Game Commission	95		
Fund Balance Government Funds	6		
Government Fund Summary	5		
Grand Jury	60		
Health & Social Service Special Revenue Funds	151-163		
Health Department	91		
Information Services	53		
Insurance Allocation	182		
Jail	66		
Laboratory Fees - Drug Testing	114		
Law Enforcement Special Revenues	124-131		

**STATE CONTROLLER
COUNTY BUDGET ACT
Preliminary**

**COUNTY OF SIERRA
STATE OF CALIFORNIA
TRANSFERS**

Adopted

To:

General Fund:

Contributions to others	147,032	Parks Fund 208	147,032
Contributions to others	0	Projects 002	0
Contributions to others	9,163	Road Fund 031	9,163
Contributions to others	7,330	Health 1991 Realignment 817	7,330
Contributions to others	21,000	Board Trust	21,000
Contributions to others	15,000	Aviation	15,000
Contributions to others	10,000	GIS	10,000
CSA 2	7,747	CSA 1	7,747
LATCF	105,000	General Fund	105,000
Road Department	74,670	Smith Creek Road Rehab	74,670

Public Assistant Funds:

1991 Realignment 816	950,000	Welfare Funds 0515800 & 0515810	950,000
2011 Realignment 8120000	1,100,000	Welfare Funds 0515800 & 0515810	1,100,000
2011 Realignment 8121000	350,000	Mental Health Department 0515670	350,000
Family Support 8122000	157,500	Welfare Funds 0515800 & 0515810	157,500
Social Services 8161000	100,000	Welfare Funds 0515800 & 0515810	260,000
Realignment 816	254,000	1991 Realignment 817	81,000
		1991 Realignment 815	73,000
		Realignment 816	
		Realignment 8120000	0
SS Amin 0515800		Health Department 0515610	582,388
1991 Realignment 817	582,388	Mental Health Department 0515670	600,000
1991 Realignment 815	600,000		
Law Enforcement:		General Fund 001	220,000
COPS 8300000	220,000		
COPS 8307840	108,000		108,000
Rural Law Enforcement 8340000	500,000		500,000
1/2¢ Sales Tax Law Enforc. 836	200,000		200,000
2011 Realignment 8130000	222,645		222,645
2011 Realignment 8131000	427,626		427,626
2011 Realignment 8131010	2,747		2,747
2011 Realignment 8134000	10,000		10,000
	0		0
2011 Realignment 8134100	122,132		122,132
2011 Realignment 8133000	7,000		7,000
2011 Realignment 8132000	24,300		24,300

Various:			
SB129 8628800	131,063		131,063
			0
2011 Realignment 8131000	1,636		1,636
Transit:			
State Transit 853 Trans Planning			142,000
State Transit 854 STA	130,000		8,000
Local Transportation 855 LTF	20,000		
Health Trusts:			
LEA 8915615	21,000		1,870,497
Children's Trust 823	60,000		
Hospital Preparedness 8915618	35,000		
Pandemic Flue 8915614	60,706		
BH Medical 8915679	25,000		
PH Emergency Prep. 8915616	35,000		
CUPA 8915617	112,000		
Future PH 8915628	362,000		
PH DIS for DIS 8915629	201,000		
CAPHI 8915630	140,204		
Tobacco 8915660	208,330		
Prop 56 8915661	289,257		
COVID-19 8915624	406,000		
BH Misc Trust 8915670	525,000		
MHSA Prudent Reserve 8909570	15,000	MHSA Planning 8915671	15,000
Innovation 8915612	859,752		
BH QIH 8915687	291,589		
Whole Person Care 8915625	440,140		
Medi Cal payments 8915627	75,000		
MHSA Capital 8915676	200,000		
MHSA 8915671	2,451,131	Mental Health Dept. 0515670	6,823,895
MHSA PI 8915672	1,100,000		
MH Student Srv. 8915678	569,667		
Workforce Ed Training 8915675	250,000		
Prop 36 8915820	36,616		
Total Transfer Out	15,387,371	Total Transfer In	15,387,371

STATE CONTROLLER
COUNTY BUDGET ACT
Preliminary

COUNTY OF SIERRA
STATE OF CALIFORNIA
TRANSFERS

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED	2025-26 PRELIMINARY	2025-26 Final BY BOARD
		(2)	(3)	(4)	(5)	(6)
General Fund 001						
General Fund 001						
General Fund 001						
General Fund 001 Dept. Specialist						
General Fund 001 Law Enforcement						
General Fund 001						
General Fund 001						
General Fund 001	Revenue from Funds Transfers					
General Fund 001	4711	0	0	0	2,080,513	
General Fund 001 YOBG	4711	95,000	454,660	0		
General Fund 001 D.A. & P.D. Training	4711	0	0	0	9,163	
General Fund 001 Court Security	4711	0	0	0	74,670	
	4711	0	0	0	15,000	
	4711	0	0	0		
General Fund 001	4711	0	0	0		
	4711	0	0	0		
2011 Realignment 8135000	4711	0	0	0		
	4711	0	0	0		
County Transportation 055 Operations	4711	0	0	0		
State Transit 853 Planning	4711	0	0	0	2,452,885	
	4711	0	0	0	7,773,895	
	4711	0	0	0	2,467,500	
Health Department 0515610	4711	0	0	0		
	4711	0	0	0	142,000	
	4711	0	0	0	7,747	
	4711	0	0	0		
	4711	0	0	0		
	4711	0	0	0		
	4711	0	0	0		
	4711	0	0	0	147,032	
	4711	20,000	0	0	21,000	
	4711	0	0	0	0	
	4711	0	0	0		
	4711	0	0	0	1,636	
Mental Health Realignment	8150000 4711	0	79,272	0	73,000	
Soic Services Realignment	8160000 4711	0	0	0	0	
Health Realignment	8170000 4711	152,510	74,602	153,873	88,330	
Transportation Planning	8530000 4711	0	0	0	8,000	
Local Transportation	8550000 4711	0	0	0		
Criminal Justice Facility	8630000 4711	0	10,000	0		
GIS	8761000 4711	0	17,000	10,000	10,000	
MHSA Prudent	8909570 4711	5,967	0	0		
MHSA PEI	8915672 4711	0	0	0		
TOBACCO	8915612 4711	0	0	0		
MHSA PLANNING	8915671 4711	0	0	1,604	15,000	
Prevention Early Intervention MHSA	8915675 4711	62,528	0	59,219		
MHSA CAP FACILITIES & TECH	8915676 4711	187,584	0	177,658		
		523,590	635,533	402,354	15,387,371	0
					0	

STATE CONTROLLER
COUNTY BUDGET ACT
Preliminary

COUNTY OF SIERRA
STATE OF CALIFORNIA
TRANSFERS

		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED	2025-26 RECOMMENDED	2025-26 ADOPTED BY BOARD
	Funds Transferd out	(2)	(3)	(4)	(5)	(6)
	General Fund 0015150 7600	435,922	367,319	184,525	209,525	
	Projects 0020000 7600	0	0	0		
	Road Fund 0310000 7600	0	0	0	74,670	
	Aviation 0333010 7600	0	0	0		
	Solid Waste Operations 0410000 7600	0	0	0		
	Solid Waster Closure 0420000 7600	566,771	0	0		
	Solid Waste Grants 0430000 7600	0	0	0		
	Solid Waste 0440000 7600	0	0	0		
	Health 0515610 7600	0	(2,575)	0		
	Behavioral Health 0515670 7600	0	0	0		
	Social Services 0515800 7600	0	0	0	0	
	Social Services 0515810 7600	0	0	0		
	Transportation 0550000 7600	0	0	0		
	CSA 1 2010000 7600	0	0	0		
	CSA 2 2020000 7600	0	7,747	7,747	7,747	
	CSA 3 2030000 7600	0	0	0	0	
	CSA 4 2040000 7600	0	0	0	0	
	CSA 5 2050000 7600	0	0	0	0	
	Sierra Brooks 2060000 7600	0	0	0		
	8000000 7600	291,843	0	0	0	
	COVID FATCF 8005000 7600	0	1,839,800	105,000	105,000	
	Protective srv 8120000 7600	720,766	930,192	764,556	1,100,000	
	Realignment Behavioral Health 8121000 7600	391,284	284,024	225,077	350,000	
	Family Support 8122000 7600	50,000	122,374	35,308	157,500	
	Com. corrections Performance 8130000 7600	183,880	183,880	182,645	222,645	
	Com. Corr. Sub 8131000 7600	363,088	323,424	560,472	429,262	
	Admin Advance 8131010 7600	137,000	151,231	2,747	2,747	
	Trail Court Security 8132000 7600	24,300	24,300	24,300	24,300	
	DA & PD 8133000 7600	7,000	7,000	7,000	7,000	
	JJ Sub 8134000 7600	0	112,924	(107,873)	10,000	
	YOBG 8134100 7600	117,000	117,000	70,176	122,132	
	Local Innovation Sub Acct 8135000 7600	0	0	0		
	Mental Health Realignment 8150000 7600	730,774	432,387	242,961	600,000	
	Social Services Realignment 8160000 7600	370,667	550,656	347,660	1,204,000	
	Cal Works Realignment 8161000 7600	65,000	88,177	54,738	100,000	
	Public Health Realignment 8170000 7600	450,037	346,850	229,664	582,388	
	Micrographics 8211003 7600	0	0	0	0	
	Modernization 8211005 7600	0	0	0	0	
	Clerks Fees 8217270 7600	0	0	0		
	Children Trust 8230000 7600	0	41,484	17,985	60,000	
	COPS County 8300000 7600	220,000	126,552	220,000	220,000	
	COPS City 8307840 7600	108,000	108,000	38,000	108,000	
	Rural Law 8340000 7600	500,000	500,000	269,407	500,000	
	1/2 cent sales tax Law Enforcement 8360000 7600	124,055	139,255	139,255	200,000	
	JJCP 8491002 7600	10,000	10,000	0	0	
	Tittle III 8509811 7600	0	35,000	0		
	OES 8510000 7600	0	0	0		
	Transportation Planning 8530000 7600	0	0	0	0	
	State Transportation 8540000 7600	0	74,717	118,631	130,000	
	Local Transportation 8550000 7600	155,072	87,005	42,770	20,000	
	Probation SB 129 8628800 7600	0	0	131,063	131,063	
	MHSA Prudent 8909570 7600	0	0	1,604	15,000	
	CFNT 8915611 7600	0	0	0		
	Innovation BH 8915612 7600	0	0	0		
	PANDEMIC INFLUENZA 8915614 7600	15,026	20,791	0	60,706	
	LEA 8915615 7600	14,565	20,008	3,221	21,000	
	BIO-TERRORISM 8915616 7600	27,914	0	0	35,000	
	CUPA 8915617 7600	69,970	45,716	9,730	112,000	
	HOSPITAL PREPAREDNESS 8915618 7600	31,410	31,444	56,742	35,000	
	COVID 19 8915624 7600	308	166,173	136,521	406,000	
	Whole Person 8915625 7600	0	0	0	440,140	

COVID-19 HPP 8915626	7600	0	0	0	0	0
Medi-Cal Payments BH 8915627	7600	0	22,491	32,537	75,000	
Future of PH 8915628	7600	91,044	0	0	362,000	
PH Workforce Development 8915629	7600	0	0	0	201,000	
PH Initiative CASPHI 8915630	7600	0	118,396	25,271	140,204	
Tobacco 99 8915660	7600	66,066	257,119	244,467	208,330	
Tobacco 56 8915661	7600	201,504	0	0	289,257	
bh Trust 8915670	7600	0	13,108	0	525,000	
MHSA PLANNING 8915671	7600	1,595,808	1,410,503	1,188,484	3,602,472	
Prevention Early Intervention MHSA 8915672	7600	427,737	409,851	256,558	1,100,000	
SAMHSA 8915674	7600	0	0	0		
Workforce Ed 8915675	7600	46,204	63,551	38,315	250,000	
MHSA CAP FACILITIES & TECH 8915676	7600	10,928	74,561	36,879	200,000	
Mental Health 8915677	7600	0	0	0	569,667	
MH Medical 8915679	7600	0	0	0	25,000	
PH SAPT PER - PERINATAL 8915685	7600	0	357,416	0		
PROP 36 SUB ABUSE TRUST 8915820	7600	0	0	0	36,616	
MHSA 8915821	7600	0	0	0		
		8,620,943	10,019,852	5,984,144	15,387,371	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

ALL FUND SUMMARY

COUNTY FUNDS	FUND BALANCE UNRESERVED UNDESIGNATED JUNE 30, 2025	DECREASES TO RESERVES/ DESIGNATIONS/ NET ASSETS	ADDITIONAL FINANCING SOURCE	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO RESERVES/ DESIGNATIONS/ NET ASSETS	TOTAL FINANCING USES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GOVERNMENTAL FUNDS							
* GENERAL FUND	\$1,975,767	\$0	\$18,421,115	\$20,396,882	\$6,058,072	\$6,058,072	\$6,058,072
SPECIAL REVENUE FUNDS	\$4,881,999	\$0	\$41,720,133	\$46,602,132	\$44,925,078	\$44,925,078	\$44,925,078
CAPITAL PROJECT FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICES FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GOVERNMENT FUNDS	\$6,857,766	\$0	\$60,141,247	\$66,999,014	\$50,983,151	\$50,983,151	\$50,983,151
OTHER FUNDS							
INTERNAL SERVICE FUNDS	\$0			\$0			\$0
ENTERPRISE FUNDS			0	499,825	0		0
SPECIAL DISTRICTS AND OTHER AGENCIES	121,288	0	384,993	506,281	514,334	0	514,334
TOTAL OTHER FUNDS	621,113	0	384,993	1,006,106	514,334	0	514,334
TOTAL ALL FUNDS	\$7,478,880	\$0	\$60,526,240	\$68,005,120	\$51,497,485	\$50,983,151	\$51,497,485

	2023/24	2024/25
Contingencies and Reserves Net Designated	100,000	100,000
Rollover from prior years of Onetime Revenues	1,614,633	1,825,767
One-Time Funds in GF Budget	1,714,633	1,925,767

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

GOVERNMENT FUND SUMMARY

COUNTY FUNDS	TOTAL FINACING SOURCES				TOTAL FINACING USES		
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2025	DECREASES TO RESERVES/ DESIGNATIONS	ADDITIONAL FINACING SOURCES	TOTAL FINACING SOURCE	FINACING USES	INCREASE TO RESERVES/ DESIGNATIONS	TOTAL FINACING USES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUNDS							
GENERAL FUND	\$1,825,767	\$0	\$12,472,583	\$14,298,350		\$0	#VALUE!
PARKS FUND	\$150,000	\$0	\$423,532	\$573,532	\$533,072	\$0	\$533,072
GRANT PROJECTS	\$0		\$5,525,000	\$5,525,000	\$5,525,000		\$5,525,000
TOTAL GENERAL FUNDS	\$1,975,767	\$0	\$18,421,115	\$20,396,882	\$6,058,072	\$0	#VALUE!
SPECIAL REVENUE FUNDS							
ROAD FUND	\$466,555	\$0	\$14,121,844	\$14,588,399	\$14,618,533	\$0	\$14,618,533
HEALTH	\$0		\$6,619,669	\$6,619,669	\$5,189,776	\$0	\$5,189,776
BEHAVIORAL HEALTH	\$2,816,483	\$0	\$12,813,706	\$15,630,189	\$15,599,236	\$0	\$15,599,236
SOCIALSERVICES	\$308,150		\$5,744,221	\$6,052,371	\$5,993,837	\$0	\$5,993,837
FISH & GAME	\$9,512	\$0	\$1,062	\$10,574	\$9,831	\$0	\$9,831
PREDITOR	\$596	\$0	\$80	\$676	\$603	\$0	\$603
TAX TYPE FUNDS	\$77,900	\$0	\$7,600	\$85,500	\$85,500	\$0	\$85,500
TRANSPORTATION TYPE FUNDS	\$113,661	\$0	\$276,709	\$390,370	\$381,000	\$0	\$381,000
VARIOUS MINOR FUNDS	\$119,065	\$0	\$46,918	\$165,983	\$165,983	\$0	\$165,983
SAFETY TYPE FUNDS	\$970,078	\$0	\$2,088,323	\$3,058,401	\$2,880,779	\$0	\$2,880,779
TOTAL SPECIAL REVENUE FUNDS	\$4,881,999	\$0	\$41,720,133	\$46,602,132	\$44,925,078	\$0	\$44,925,078
CAPITAL PROJECT FUNDS							
CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPLITAL PROJECTS FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICES							
RETIERMENT BOND	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GOVERNMENT FUNDS	\$6,857,766	\$0	\$60,141,247	\$66,999,014	\$50,983,151	\$0	#VALUE!
APPROPRIATION LIMITS							\$9,107,467
APPROPRIATION SUBJECT TO LIMITS							\$680,000

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

FUND BALANCE - GOVERNMENT FUNDS

FUND NAME	TOTAL	LESS: FUND BALANCE-RESERVED/DESIGNATED			FUND BALANCE
	FUND BALANCE	ENCUMBRANCE	GENERAL & OTHER RESERVES	DESIGNATIONS	UNRESERVED/ UNDESIGNATED
(1)	(2)	(3)	(4)	(5)	(6)
	JUNE 30, 2025				JUNE 30, 2025
GENERAL FUNDS					
GENERAL FUND		\$0	(\$100,000)		\$1,825,767
PARKS			0	0	\$150,000
GRANT PROJECTS			0		\$0
TOTAL GENERAL FUNDS	\$2,075,767	\$0	(\$100,000)	\$0	\$1,975,767
SPECIAL REVENUE FUNDS					
ROAD FUND				\$0	\$466,555
HEALTH				0	\$0
MENTAL HEALTH					\$2,816,483
SOCIAL SERVICE				0	\$308,150
FISH & GAME					\$9,512
PREDATOR CONTROL					\$596
TAX TYPE FUNDS					\$77,900
TRANSPORTATION TYPE FUNDS				0	\$113,661
VARIOUS MINOR FUNDS					\$119,065
SAFETY TYPE FUNDS				0	\$970,078
TOTAL SPECIAL REVENUE FUNDS	\$4,881,999	\$0	\$0	\$0	\$4,881,999
CAPITAL PROJECT FUNDS					
CAPITAL PROJECTS					\$0
TOTAL CAPITAL PROJECT FUNDS	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE FUNDS					
TOTAL DEBT SERVICE FUNDS					\$0
TOTAL DEBT SERVICE FUNDS	\$0	\$0	\$0	\$0	\$0
TOTAL GOVERNMENT FUNDS	\$6,957,766	\$0	(\$100,000)	\$6,857,766	\$6,857,766

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

RESERVES /DESIGNATIONS - BY GOVERNMENT FUNDS

DESCRIPTIONS	RESERVES/	DECREASES OR CANCELLATIONS	INCREASES OR NEW		TOTAL	
	DESIGNATIONS	ADOPTED BY	ADOPTED BY	DESIGNATION	RESERVES/	
	JUNE 30, 2025	THE BOARD OF	THE BOARD OF	FOR THE	BUDGET YEAR	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL FUNDS						
GENERAL RESERVE						\$0
RESERVE FOR IMPREST CASH						0
ENCUMBRANCES						0
ENCUMBRANCES						0
DESIGNATION -						0
DESIGNATION - CONTINGENCIES						100,000
ENCUMBRANCES - PARKS						0
TOTAL GENERAL FUNDS	\$100,000	\$0	\$50,000	\$0	\$0	\$100,000
SPECIAL REVENUE FUNDS						
ROAD FUND - GENERAL RESERVES						\$0
ROAD FUND- CONTINGENCIES						0
ROAD FUND - ENCUMBRANCE						0
PUBLIC HEALTH - CONTINGENCIES						0
MENTAL HEALTH - CONTINGENCIES						1,429,893
SOCIAL SERVICES - CONTINGENCIES						0
FISH & GAME - CONTINGENCIES						0
PREDATOR						0
VARIOUS SMALL FUNDS						0
TAX TYPE FUNDS						0
TRANSPORTATION TYPE FUNDS						0
SAFETY TYPE FUNDS						0
TOTAL SPECIAL REVENUE FUNDS	\$1,429,893	\$0	\$0	\$0	\$0	\$1,429,893
CAPITAL PROJECT FUNDS						
	0					\$0
TOTAL PROJECT FUNDS	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICES FUNDS						
						\$0
TOTAL DEBT SERVICES FUNDS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RESERVES & DESIGNATED FUNDS	\$1,529,893	\$0	\$50,000	\$0	\$0	\$1,529,893

STATE CONTROLLER
COUNTY BUDGET ACT
COUNTY OF SIERRA
STATE OF CALIFORNIA

SCHEDULE 5

Adopted
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED	2024-25 ADOPTED BY BOARD OF SUPERVISORS	2025-26 PRELIMINARY ADOPTED	2025-26 Final BY BOARD OF SUPERVISORS
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SUMMARIZATION BY SOURCE						
Taxes	4,829,133	5,388,384	4,285,986	4,744,361	5,510,689	0
Licenses & Permits	88,302	119,204	121,441	123,300	127,300	0
Fines & Forfeitures	62,282	73,898	43,499	51,093	172,156	0
Revenue from use of Money & Property	370,830	623,987	639,457	341,298	550,114	0
Revenue from the State Government	12,710,962	23,253,104	13,685,692	31,833,258	23,671,288	0
Revenue from the Federal Government	3,621,718	2,923,419	2,919,824	4,847,595	10,802,047	0
Charges for Current Services	3,451,677	3,103,119	2,798,239	4,296,795	3,756,118	0
Miscellaneous Revenue	346,967	202,329	215,241	333,388	328,912	0
Transfers In	523,590	635,533	402,354	15,270,000	15,387,371	0
Capital Projects	0	0	0	0	0	0
Debt Service	4,172,918	6,679,633	6,671,088	2,230,631	2,230,086	0
TOTAL SUMMERIZATION BY SOURCE	30,178,378	43,002,609	31,782,822	64,071,718	62,536,080	0
SUMMARIZATION BY FUND						
General Fund 001	9,116,365	9,819,461	8,033,917	9,026,450	10,392,070	0
Grant Projects Fund 002	173,207	3,790,662	1,274,248	2,860,500	5,525,000	0
Parks & Recreation Fund 708	214,899	223,697	147,459	286,500	276,500	0
Road Fund 031	4,538,018	9,729,397	4,720,689	19,513,011	14,038,011	0
Public Health	2,269,305	1,992,980	2,195,875	3,468,381	4,078,454	0
Behavioral Health	3,008,919	3,592,567	3,251,060	5,808,407	4,951,811	0
Social Service	3,972,287	4,083,819	3,179,433	3,276,720	3,276,721	0
Fish & Game Fund 071	486	3,644	4,299	1,062	1,062	0
Predator Control Fund 077	67	0	67	80	80	0
Tax type funds	18,603	23,389	18,993	4,910	7,600	0
Transportation Type Funds	294,985	372,350	175,584	268,703	268,709	0
Various minor funds	14,169	13,675	8,551	15,918	15,918	0
Safety Type Funds	1,860,561	2,041,802	1,699,206	2,040,445	2,086,687	0
Transfers In	523,590	635,533	402,354	15,270,000	15,387,371	0
Capital Projects	0	0	0	0	0	0
Debt Service	4,172,918	6,679,633	6,671,088	2,230,631	2,230,086	0
Total by Fund	30,178,378	43,002,609	31,782,822	64,071,718	62,536,080	0
	0	0	0	0	0	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	FURTHER
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	DISCRIPTION
		(3)	(4)	(5)	(6)	(7)	OF REVENUE
							(8)
GENERAL FUNDS							
TAXES							
0013001 4001 Secured Prop Tax		3,777,509	4,110,390	3,572,202	4,128,452	4,331,089	
0013001 4002 Unsecured Prop Tax		100,340	100,413	92,534	100,000	130,000	
0013001 4003 Prior Secured Prop Tax		0	0	0			
0013001 4004 Prior Unsecured Prop Tax		48,764	17,221	0	2,500	2,500	
0013001 4005 Supplemental Prop Tax		65,058	63,250	0	40,000	40,000	
0013001 4006 Penalties & Interest		78,957	264,742	56,322	134,000	234,000	
0013001 4007 Timber Yield Taxes		8,089	16,842	0	50,000	50,000	
0013001 4008 Sales & Use Tax		236,649	290,508	177,022	200,000	200,000	1¢ Sales Tax R&T Code 7203.1
0013001 4010 Property Transfer Tax		24,894	35,181	31,704	30,000	30,000	
0013001 4011 Transient Occupancy Tax		436,710	446,404	346,122	450,000	450,000	
0013001 4070 Property Tax Collection Costs		3,830	0	0	2,000	2,000	
0013001 4071 Supplemental Collections Fee		0	0	0			
0013001 4076 Redemption Fees County		6,350	5,115	3,850	3,500	3,500	
0013001 4077 Other Property Tax Fees		0	0	0			
0013001 4055 Homeowners Prop Tax Relief		28,645	28,720	0	30,000	30,000	
Total Taxes		4,815,794	5,378,787	4,279,756	5,170,452	5,503,089	0
LICENSES & PERMITS							
0013005 4101 Animal Licenses City		100	110	0	300	300	
0013005 4102 Animal Licenses County		632	317	430	1,000	1,000	
0013005 4103 Construction Permits		48,482	62,240	68,547	80,000	80,000	
0013005 4104 Planning Fees		14,441	24,065	10,850	15,000	15,000	
0013001 4105 Franchises		24,647	32,472	41,613	28,000	28,000	
0013005 4106 Other Licenses & Permits		0	0	0	3,000	3,000	
Total Licenses & Permits		88,302	119,204	121,441	127,300	127,300	0
FINES & FORFEITURES							
0013005 4151 Fines		34,889	38,675	21,169	35,000	35,000	
0013005 4152 Parking		545	434	332	1,000	1,000	
Total Fines & Forfeitures		35,434	39,109	21,501	36,000	36,000	0
REVENUE FROM USE OF MONEY & PROPERTY							
0013001 4201 Interest		210,442	354,484	377,526	350,000	350,000	
0013001 4208 Rent		5,865	5,465	5,665	5,400	5,400	
2083030 4208 Rent		35,445	34,797	34,218	45,000	45,000	Parks & Recreation
Total Rev from Use of Money & Property		251,752	394,746	417,408	400,400	400,400	0
INTERGOVERNMENT REVENUE							
STATE AID							
0013005 4321 State Aid Probation OES		4,765	4,765	4,765			
0013005 4322 State OHV Law Enforcement		0	0	0	17,632	17,632	Sheriff OHV
0013001 4329 Motor Vehicle In Lieu		442,674	451,500	475,358	460,530	460,530	R&T 11005 MVL Fees
0013001 4330 Other State Aid		0	0	0	0	0	N. Yuba Forest Health & Resilience
0013001 4357 State PILT		43,235	41,288	41,288	44,000	44,000	State PILT
0013020 4331 State Aid Welfare		0	0	0	0	0	
0013005 4341 Agriculture		46,551	0	60,421	46,000	46,000	
0013005 4345 Marine Patrol		57,625	46,635	0	65,116	66,191	
0013005 4346 Stand & Train		8,382	33,861	7,191			Sheriff
0013001 4347 Mandated Costs		500	1,508	329			
0013001 4355 Other State Aid		51,187	0	0	65,000	65,000	Housing Element Grant \$65k
0013005 4355 Other State Aid		1,497	0	0			
0013025 4355 Other State Aid		1,031	62	0			
0013001 4362 Other State Aid		0	16,292	0	0	0	
0013005 4370 State Aid Grants		0	172,338	16,000	0	0	
2083030 4362 State Aid Grants		0	0	0	0	0	
2083030 4373 OHV Grant		146,785	160,747	61,485	178,500	178,500	
Total State Aid		804,233	928,995	666,837	876,778	877,853	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	FURTHER
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final	DISCRIPTION
		(3)	(4)	(5)	(6)	(7)	(8)	OF REVENUE
FEDERAL AID								
0013020	4295 Welfare	0	0	0				Probation
0013001	4279 Public in lieu of Taxes (PILT)	333,291	297,216	0	330,000	330,000		
0013005	4281 Drug Program (ADA)	0	5,000	0	20,000	20,000		Sheriff
0013005	4286 Office of Emergency Services	185,670	142,446	37,127	84,000	84,000		OES Department
0013005	4285 Victim Witness (OES)	120,792	93,893	67,763	152,680	154,598		
0013005	4282 Other Federal Aid Storm Damage	31,176	68,264	0				
2083030	4284 Other Federal Aid	0	0	0	18,000	18,000		Parks & Recreation
Total Federal Aid		670,929	606,819	104,890	604,680	606,598	0	
TOTAL INTERGOVERNMENT REVENUES		1,475,162	1,535,814	771,727	1,481,458	1,484,451	0	
CHARGES FOR CURRENT SERVICES								
0013001	4501 Charges for Costs of Overhead	1,997,327	1,864,260	1,898,609	1,898,609	2,263,167		
0013001	4502 Treasurer Fees	3,780	6,396	5,435	6,000	6,000		
0013001	4503 Elections Services	1,784	634	1,052	5,500	5,500		
0013001	4504 Property Tax Roll Fees	125,229	119,051	134,865	125,000	125,000		
0013005	4505 Court Services Costs Collection	0	8,730	0	131,063	131,063		
0013001	4506 County Counsel Services	30,173	16,507	27,043	50,000	50,000		
0013010	4507 Engineering Services	269	524	0	5,000	5,000		
0013005	4508 Civil Process Services	40	0	40	100	100		
0013001	4509 Court Costs	85,419	110,446	165,254	100,000	100,000		
0013005	4510 Law Enforcement Services	55,325	61,941	39,816	60,000	60,000		
0013001	4511 Official Record Fees	22,201	20,813	15,588	23,000	23,000		
0013001	4512 Document Copy Fees	257	499	198	500	500		
0013005	4544 Probation Fees	67,490	62,270	14,257	70,000	70,000		
0013025	4517 Law Library Fees	1,069	1,188	993	1,500	1,500		
0013001	4559 Short Term Rentals	4,345	2,455	3,020	6,000	6,000		
0013001	4522 Tax Collector Fees	16,816	27,095	16,082	20,000	20,000		
0013001	4523 Fixit Ticket Transfer Fees	0	0	0	500	500		
0013001	4551 RECORDING & INDEX	3,411	2,984	2,450	4,000	4,000		
0013001	4533 CERTIFICATES & JU	5,439	4,540	4,156	5,000	5,000		
0013001	4535 SB 21 \$1/EXT PAGE	10,727	3,210	2,450	3,500	3,500		
0013001	4516 Instructional services	150	100	351	0	0		
0013001	4543 Clerk Recorder Fees	1	0	0	1,500	1,500		
0013001	4585 Other Fees	3,480	3,562	1,162	1,000	1,000		
0013001	4599 Charge for use of Tax System	59,443	61,023	56,971	60,000	60,000		
Total Current Services		2,494,176	2,378,228	2,389,791	2,577,772	2,942,330	0	
OTHER REVENUE								
0013001	4713 Safety Funds Insurance	130,000	10,000	70,000	70,000	70,000		
0013001	4703 Sale of Capital Assets	0	33,641	11,429				
0013001	4704 Other Misc. Sales	0	0	0				
0013001	4701 Other Misc. Revenue	7,974	125,476	46,566	70,000	70,000		
2083030	4701 Other Misc. Revenue	32,669	28,153	51,757	35,000	35,000		Tobacco Settlement
Total Other Revenue		170,643	197,270	179,752	175,000	175,000	0	
TOTAL GENERAL FUND FINANCING SOURCES		9,331,263	10,043,158	8,181,376	9,968,382	10,668,570	0	
Memo: Transfers In				0	2,274,921	2,227,545	0	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION (1)	(2)	2022-23 ACTUAL (3)	2023-24 ACTUAL (4)	2024-25 ESTIMATED (5)	2018-19 ADOPTED (8)	2025-26 PRELIMINARY (7)	2025-26 Final (8)	FURTHER DISCRIPTION OF REVENUE
Grant Projects								
REVENUE FROM USE OF MONEY & PROPERTY								
0020004	4201 Interest	1,562	3,580	(3,768)		0		
0020002	4201 Interest	(54)	506	(332)		0		
Total Rev from Use of Money & Property		1,507	4,086	(4,100)	0	0	0	
INTERGOVERNMENT REVENUE								
STATE AID								
0020000	4310 CWDG CWPP and SCWML	0	0	0	255,000			
0020001	4310 Upper N. Yuba Forest Health	0	3,286,364	1,091,878		0		
0020002	4310 SNC RFFCP	51,700	80,048	90,747	210,000	0		
0020003	4310 Other State Aid Fether River Project	0	0	0	0	0		
0020004	4310 State Aid Prop 86 DV Community Hal	0	384,098	6,303				
0020008	4370 N. Yuba Landscape Green Acres	0	36,065	89,420	13,000			
Total State Aid		51,700	3,786,576	1,278,348	478,000	0	0	
FEDERAL AID								
0020001	4284 Upper N. Yuba Forest Health (USDA)	0	0	0	4,600,000	3,700,000		
0020004	4284 DV Community Hall Prop 68 (USDA)	0	0	0	421,340	0		
0020008	4284 N. Yuba Landscape Greene Acres (U	0	0	0	4,200,000	525,000		
0020009	4284 Sierraville School Prop 68 (USDA)	0	0	0	530,000			
0020006	4370 Good Neighbor	0	0	0		1,000,000		
0020010	4310 Sierra Buttes	0	0	0		20,000		
0020011	3410 Aquatic Invasive Species	0	0	0		15,000		
0020012	4310 Tree Mortality	0	0	0		10,000		
0020000	4310 CWDG CWPP and SCWML	0	0	0	0	255,000		
Total Federal Aid		0	0	0	9,751,340	5,525,000	0	
TOTAL INTERGOVERNMENT REVENUES		51,700	3,786,576	1,278,348	10,229,340	5,525,000	0	
OTHER REVENUE								
		0	0	0				
		0	0	0				
		0	0	0	0	0	0	
		0	0	0				
0020004	4879 Donations DV Hall	120,000	0	0	105,000	0		
0020000	4701 Other Misc. Revenue	0	0	0				
Total Other Revenue		120,000	0	0	105,000	0	0	
TOTAL GRANT PROJECT FUND FINANCING SOURC		173,207	3,790,662	1,274,248	10,334,340	5,525,000	0	
Memo: Transfers In						#N/A	#N/A	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION (1)	(2)	2022-23 ACTUAL (3)	2023-24 ACTUAL (4)	2024-25 ESTIMATED (5)	2018-19 ADOPTED (8)	2025-26 PRELIMINARY (7)	2025-26 Final (8)	FURTHER DISCRIPTION OF REVENUE
ROAD FUND								
REVENUE FROM USE OF MONEY & PROPERTY								
0313010	4201 Interest	78	0	5,767		0		
0313010	4208 Rent	0	0	0		0		
Total Rev from Use of Money & Property		78	0	5,767	0	0	0	
INTERGOVERNMENT REVENUE								
STATE AID								
0313010	4328 Highway Users Tax (HUTA)	1,192,665	1,283,419	1,097,288	1,284,189	1,284,189		Road S&H §2104-2107.5
0313010	4318 Other State Aid	1,104,783	1,502,963	978,457	1,311,273	1,311,273		Road Maintance Acct/ SB1
0313010	4325 Exchange Dollars	368,751	220,838	196,812	200,000	200,000		Road Exch \$
0313010	4358 State Storm Damage	(79,735)	279,616	114,991	115,471	115,471		Road
0313010	4370 State Aid Grants	0	15,948	0				R&T Code 7104c4
0320000	4365 State Aid STP	171,531	5,426,912	1,425,363	10,385,000	9,385,000		Road STIP
0313010	4355 State Aid	5,912	0	0	37,078	37,078		
Total State Aid		2,763,907	8,729,695	3,812,911	13,333,011	12,333,011	0	
FEDERAL AID								
0313010	4278 Forest Reserve	365,063	375,603	108,013	300,000	300,000		Road
0313010	4282 Storm Damage	515,272	59,382	443,735	500,000	500,000		Road
0313010	4284 Other Federal Aid	82,300	0	0	300,000	300,000		Road
0313010	4279 Public in lieu of Taxes (PILT)	0	0	0				
Total Federal Aid		962,634	434,985	551,748	1,100,000	1,100,000	0	
TOTAL INTERGOVERNMENT REVENUES		3,726,541	9,164,680	4,364,659	14,433,011	13,433,011	0	
CHARGES FOR CURRENT SERVICES								
0313010	4512 Document Copy Fees	200	0	0				
0313010	4513 Road & Street Services	755,763	560,154	344,781	600,000	600,000		
0313010	4584 Underground tanks	25,090	0	0				Road Underground Tanks
0313010	4109 Encroachment Fees	4,776	4,563	3,838				
Total Current Services		785,829	564,717	348,619	600,000	600,000	0	
OTHER REVENUE								
0313010	4701 Other Misc. Revenue	1,455	0	1,644	5,000	5,000		Road
0313010	4703 Sales of Fixed Assets	24,115	0	0				
Total Other Revenue		25,571	0	1,644	5,000	5,000	0	
TOTAL ROAD FUND FINANCING SOURCES		4,538,018	9,729,397	4,720,689	15,038,011	14,038,011	0	
Memo: Transfers In					9,163	#N/A	#N/A	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED	2024-25 ADOPTED	2025-26 PRELIMINARY	2025-26 Final	FURTHER DISCRIPTION OF REVENUE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HEALTH							
REVENUE FROM USE OF MONEY & PROPERTY							
0515610 4201 Interest	0	0	0				Health
8170000 4201 Interest	0	0	0				Health - Realignment
8915610 4201 Interest	0	0	0				AB 8
8915611 4201 Interest	0	0	0				ADAP, AIDS, LPHS, HIV, LABG
8915612 4201 Interest	16,132	22,972	24,228				CHILDREN'S HEALTH DIS. PREV
8915613 4201 Interest	24	34	37				CHILD MEDICAL SERVICES
8915614 4201 Interest	9	141	15	141	141		PANDEMIC INFLUENZA
8915615 4201 Interest	137	156	156	156	156		LEA
8915616 4201 Interest	17	21	600	21	21		BIO-TERRORISM
8915617 4201 Interest	1,322	2,069	3,161	2,075	2,075		CUPA
8915618 4201 Interest	19	123	294	123	123		HOSPITAL PREPAREDNESS
8915619 4201 Interest	0	0	0				CALIFORNIA ENDOWMENT
8915660 4201 Interest	3,012	3,511	978	3,600	3,600		HEALTH SUBVENTION
8915661 4201 Interest	1,638	1,550	5,265	1,550	1,550		MCAH, MCH
8915683 4201 Interest	0	0	0				PERINATAL-SGF
8915821 4201 Interest	0	0	0				ABOVE GROUND STORAGE TANI
0515610 4208 Rents	0	0	0				
Total Rev from Use of Money & Property	22,311	30,576	34,735	7,666	7,666	0	
INTERGOVERNMENT REVENUE							
STATE AID							
0515610 4333 Health Program	143,667	3	29,255	0	0		
0515610 4334 MCAH	76,453	221,947	175,644	481,231	481,231		
0515610 4335 Child Health & Disability Prev	55,696	69,186	1,532	159,591	159,591		
0515610 4336 Women, Infant & Children	133,859	168,867	146,631	187,857	187,857		
0515610 4337 California Children Services	37,237	25,230	14,539	34,170	34,170		
0515610 4355 Other State Aid	35,302	0	85,514	269,000	269,000		Infectious Disease,
0515610 4356 AIDS Program	107,774	74,778	138,500	6,000	6,000		
8915660 4352 Tobacco Use Prev Incentive	150,000	150,000	112,500	300,000	300,000		HS - Tobacco
0515610 4362 Public Health Emergency Prep.	343,478	267,224	155,442	174,750	174,750		
8170000 4352 Health - Realignment	431,942	403,884	376,352	380,893	380,893		
0515610 4355 COVID 19	0	0	0				
8915614 4370 PANDEMIC INFLUENZA	0	0	0	60,105	60,105		
8915615 4363 LEA	15,021	15,021	13,519	15,022	15,022		
8915616 4362 Public Health Emergency Prep.	0	0	0				
8915617 4323 CUPA	60,000	60,000	60,000	60,000	60,000		
8915618 4362 HOSPITAL PREPAREDNESS	0	0	0				
8915630 4333 CALIFORNIA ENDOWMENT	143,667	0	0	114,933	114,933		
8915620 4362 HEALTH SUBVENTION	0	0	0				
8915621 4334 MCAH, MCH	0	0	0				
8915629 4362 DIS Workforce	0	0	0				
8915624 4390 COVID 19	0	0	0				
8915625 4362 Oral Health Program Prop 56	0	0	0				
0515610 4353 STATE AID CHILD SUPPORT INCNT	0	0	0				
8915683 4370 GRANT ELC Enhancing Detection Expan.	0	0	0				
8915821 4339 ABOVE GROUND STORAGE TANKS	0	0	0				
Total State Aid	1,734,096	1,456,140	1,309,428	2,243,552	2,243,552	0	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION (1)	(2)	2022-23 ACTUAL (3)	2023-24 ACTUAL (4)	2024-25 ESTIMATED (5)	2024-25 ADOPTED (6)	2025-26 PRELIMINARY (7)	2025-26 Final (8)	FURTHER DISCRIPTION OF REVENUE
FEDERAL AID								
0515610	4284 Federal Aid other	349,025	355,156	751,349	1,358,847	1,358,847		
8915629	4284 DIS WFD	0	0	0	184,405	184,405		
8915616	4284 Public Health Emergency Prep.	27,914	0	29,076	111,615	111,615		
8915618	4284 HPP	31,410	31,412	27,666	120,649	120,649		
0515610	4335 Child Health & Disability Prev	55,696	69,186	1,532				
Total Federal Aid		464,046	455,754	809,623	1,775,516	1,775,516	0	
TOTAL INTERGOVERNMENT REVENUES		2,198,142	1,911,895	2,119,052	4,019,068	4,019,068	0	
CHARGES FOR CURRENT SERVICES								
0515610	4520 Health Dept Fees	1,493	5,089	5,665	5,100	5,100		HS - Health
0515610	4574 Environmental Health Fees	25,244	26,433	18,935	26,500	26,500		
0515610	4597 Medical Marijuana County Share	0	0	0				
0515610	4559 Short term Rental	728	410	501	410	410		
0515610	4524 Billing other Departments	0	364	0	365	365		
8915617	4536 CUPA FEES	13,370	12,094	11,894	13,500	13,500		CUPA
8915617	4537 CUPA SURCHARGE	4,872	4,162	5,094	4,995	4,995		
Total Current Services		45,706	48,551	42,088	50,870	50,870	0	
OTHER REVENUE								
0515610	4701 Other Misc. Revenue	2,985	0	0	850	850		HS - Health- Trmf, etc
0515670	4701 Other Misc. Revenue	0	1,958	0				HS - LEA - Trmf, etc
0515671	4701 Other Misc. Revenue	0	0	0				HS - Bio- Trmf, etc
0515672	4701 Other Misc. Revenue	0	0	0				HS - CUPA- Trmf, etc
8170000	4701 Other Misc. Revenue	0	0	0				Health - Realignment
8915610	4701 Other Misc. Revenue	0	0	0				AB 8
8915611	4701 Other Misc. Revenue	161	0	0				ADAP, AIDS, LPHS, HIV, LABG
8915612	4701 Other Misc. Revenue	0	0	0				CHILDREN'S HEALTH DIS. PREV
8915613	4701 Other Misc. Revenue	0	0	0				CHILD MEDICAL SERVICES
8915614	4701 Other Misc. Revenue	0	0	0				PANDEMIC INFLUENZA
8915615	4701 Other Misc. Revenue	0	0	0				LEA
8915616	4701 Other Misc. Revenue	0	0	0				BIO-TERRORISM
8915617	4701 Other Misc. Revenue	0	0	0				CUPA
8915618	4701 Other Misc. Revenue	0	0	0				HOSPITAL PREPAREDNESS
8915619	4701 Other Misc. Revenue	0	0	0				CALIFORNIA ENDOWMENT
8915620	4701 Other Misc. Revenue	0	0	0				HEALTH SUBVENTION
8915621	4701 Other Misc. Revenue	0	0	0				MCAH, MCH
8915683	4701 Other Misc. Revenue	0	0	0				PERINATAL-SGF
8915821	4701 Other Misc. Revenue	0	0	0				HIN1
Total Other Revenue		3,146	1,958	0	5,326	850	0	
TOTAL HEALTH FUNDS FINANCING SOURCES		2,269,305	1,992,980	2,195,875	4,082,930	4,078,454	0	
Memo: Transfers In					1,363,525	#N/A	#N/A	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	FURTHER
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final	DISCRIPTION
		(3)	(4)	(5)	(6)	(7)	(8)	OF REVENUE
BEHAVIORAL HEALTH								
REVENUE FROM USE OF MONEY & PROPERTY								
8915612	4201 Interest	16,132	22,972	24,228	23,350	23,350		
8150000	4201 Interest	0	0	0				
8277670	4201 Interest	0	0	0				
8277690	4201 Interest	0	0	0				
8915660	4201 Interest	3,012	3,511	978				
8915671	4201 Interest	32,340	32,415	27,611	32,450	32,450		
8915672	4201 Interest	30,630	40,669	42,653	40,675	40,675		
8915676	4201 Interest	6,080	12,142	14,447				
8915675	4201 Interest	4,655	6,967	7,125	7,000	7,000		
8915682	4201 Interest	0	0	0				
8915686	4201 Interest	2,964	7,012	7,052	7,012	7,012		
8915685	4201 Interest	6,363	6,804	21	12,145	12,145		
8915820	4201 Interest	646	906	1,020	910	910		
0515670	4208 Rents	8,000	6,000	0	13,000	13,000		
Total Rev from Use of Money & Property		110,823	139,397	125,136	136,542	136,542	0	
INTERGOVERNMENT REVENUE								
STATE AID								
0515670	4370 Mental Health	9,000	49,907	112,016	1,104,698	1,104,698		
0515670	4310 Other State Aid	0	0	0				
0515670	4355 Other State Aid	0	3,598	0				
0515670	4339 Alcohol Program	0	0	0				
8150000	4356 Realignment	363,276	395,663	205,483				
0515670	4340 Drug Med Call							
8121000	4364 Realignment 2011	263,528	245,544	163,307	553,000	553,000		
8121000	4810 Realignment 2011 Sales Tax	25,829	7,110	0	7,150	7,150		
8121000	4812 Realignment 2011 Growth	0	29,278	55,500	29,275	29,275		
8915625	4338 State Aid Mental Health	0	0	0				
8915612	4338 State Aid Mental Health SEP	54,344	65,825	84,964	61,837	61,837		
8915627	4340 State Aid Mental Health	31,740	40,086	77,182	140,000	140,000		
8915672	4338 Mental Health MHSA PEI	222,679	260,358	323,961	234,982	234,982		
8150000	4364 1991 Realignment	417,070	474,935	205,483	480,932	480,932		
8122000	4364 2012 Realignment	90,499	83,259	56,301				
8915671	4338 MHSA	819,859	994,127	1,291,457	939,928	939,928		
8915675	4338 MHSA WET	0	0	0				
8915676	4338 MHSA Capital Facilities & Tech	0	0	0				
8915678	4338 MHSSA	0	252,357	0	381,476	381,476		
8915681	4339 ALCOHOL PRG, NNA, SGF	0	0	0				
8915686	4338 Care Court	0	0	0				
8915687	4338 SAPT: DIS, PRE, FLN, CL, HIV	21,916	0	0				
8915682	4287 DFS	0	0	0				
8915820	4355 PROP 36 SUB ABUSE	0	0	0				
Total State Aid		2,319,740	2,902,048	2,575,656	3,933,278	3,933,278	0	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	FURTHER
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final	DISCRIPTION
		(3)	(4)	(5)	(6)	(7)	(8)	OF REVENUE
FEDERAL AID								
0515670	4284 FED AID OTHER	0	0	0				
0515670	4287 FED AID SUB ABUSE PREV & TREA	464,866	448,274	540,270	470,271	470,271		
0515670	4288 Federal Aid				263,720	263,720		
Total Federal Aid		464,866	448,274	540,270	733,991	733,991	0	
TOTAL INTERGOVERNMENT REVENUES		2,784,606	3,350,321	3,115,926	4,667,269	4,667,269	0	
CHARGES FOR CURRENT SERVICES								
0515670	4514 Mental Health Services	110,603	89,715	2,735	90,000	90,000		HS - MH & CSOC, CPS
0515670	4518 Alcohol Fees	1,030	1,420	1,590	1,500	1,500		
0515670	4520 Other Current Services	130	6,783	4,846				
8121000	4515	0	0	0	55,500	55,500		
Total Current Services		111,763	97,917	9,171	147,000	147,000	0	
OTHER REVENUE								
0515670	4701 Other Misc. Revenue	0	1,958	0				
Total Other Revenue		0	1,958	0	0	0	0	
TOTAL MENTAL HEALTH SERVICES FUND		3,007,192	3,589,594	3,250,233	4,950,811	4,950,811	0	
FINACIAING								
	Memo: Transfers In				4,238,849	#N/A	#N/A	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26	FURTHER
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final	DISCRIPTION
		(3)	(4)	(5)	(6)	(7)	(8)	OF REVENUE
SOCIAL SERVICES								
REVENUE FROM USE OF MONEY & PROPERTY								
0515800	4201 Interest	(24,504)	41,077	43,147	4,000	4,000		HS - Administration
0515800	4208 Rents	0	0	0				HS - SS
Total Rev from Use of Money & Property		(24,504)	41,077	43,147	4,000	4,000	0	
INTERGOVERNMENT REVENUE								
STATE AID								
0515800	4331 Social Services Admin.	932,962	968,148	782,219				HS - SS Admin.
0515800	4371 In Home Supportive Services	51,840	38,387	17,256	112,916	112,916		HS - IHSS
0515800	4355 Other State Aide	50,698	60,186	0				
0515810	4332 State Aid Welfare	11,628	62,237	(15,497)	138,263	138,263		HS - SS Assist.
0515810	4353 Child Support Intercept	0	0	0				
0515800	4355 Other Aid	50,698	60,186	0				MediGap
0515800	4343 Child Abuse Prevention	0	0	0				HS - Child Abuse (CAPIT)
8160000	Realignment 1991	695,074	678,932	552,726	830,000	830,000		
8120000	4374 AB118 2011 Realignment	1,208,469	1,262,122	852,833	982,680	982,680		
Total State Aid		3,001,369	3,130,198	2,189,536	2,063,859	2,063,859	0	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION (1)	(2)	2022-23 ACTUAL (3)	2023-24 ACTUAL (4)	2024-25 ESTIMATED (5)	2024-25 ADOPTED (6)	2025-26 PRELIMINARY (7)	2025-26 Final (8)	FURTHER DISCRIPTION OF REVENUE
FEDERAL AID								
0515800	4276 Social Services Admin	729,600	613,505	673,408	860,862	860,862		HS - Admin
0515800	4292 IHSS	25,957	33,289	18,599				HS - IHSS
0515810	4277 Social Services Aid	239,538	264,862	221,220	200,000	200,000		HS - Asst
0515800	4274 ARRA	0	0	0				
0515800	4284 SOS	0	0	0				
Total Federal Aid		995,095	911,655	913,226	1,060,862	1,060,862	0	
TOTAL INTERGOVERNMENT REVENUES		3,996,464	4,041,853	3,102,762	3,124,721	3,124,721	0	
CHARGES FOR CURRENT SERVICES								
Total Current Services		0	0	0	0	0	0	
OTHER REVENUE								
0515800	4701 Other Misc. Revenue	327	889	33,524	148,000	148,000		HS - Admin - Trnf, etc
0515810	4701 Other Misc. Revenue	0	0	0	0			HS - Aid - Trnf, etc
8160000	4701 Other Misc. Revenue	0	0	0	0	0		
Total Other Revenue		327	889	33,524	148,000	148,000	0	
TOTAL HUMAN SERVICES FUND FINANCING SOURCES		3,972,287	4,083,819	3,179,433	3,276,721	3,276,721	0	
Memo: Transfers In					1,635,328	#N/A	#N/A	
FISH & GAME FUND								
FINES & FORFEITURES								
0713001	4153 Fish & Game	486	3,644	4,299	1,000	1,000		Fish & Game
Total Fines & Forfeitures		486	3,644	4,299	1,000	1,000	0	
REVENUE FROM USE OF MONEY & PROPERTY								
0713001	4201 Interest	0	0	0	0	0		0 Fish & Game
Total Rev from Use of Money & Property		0	0	0	0	0	0	
OTHER REVENUE								
0713001	4701 Other Misc. Revenue	0	0	0	62	62		Fish & Game
Total Other Revenue		0	0	0	62	62	0	
TOTAL FISH & GAME SERVICES FUND FINANCING		486	3,644	4,299	1,062	1,062	0	

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
PREDATOR CONTROL							
REVENUE FROM USE OF MONEY & PROPERTY							
0773005	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
FEDERAL AID							
0773005	4283 Grazing In Lieu	67	0	67	80	80	
Total Federal Aid		67	0	67	80	80	0
TOTAL INTERGOVERNMENT REVENUES		67	0	67	80	80	0
OTHER REVENUE							
0773005	4701 Other Misc. Revenue	0	0	0			
Total Other Revenue		0	0	0	0	0	0
TOTAL PREDATOR CONTROL FUND FINANCING		67	0	67	80	80	0
1/2 Cent Sales Tax for Safety							
REVENUE FROM USE OF MONEY & PROPERTY							
8360000	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8360000	4344 1/2 Cent Sales Tax	156,442	185,578	112,963	120,000	120,000	
Total State Aid		156,442	185,578	112,963	100,000	120,000	0
TOTAL INTERGOVERNMENT REVENUES		156,442	185,578	112,963	100,000	120,000	0
OTHER REVENUE							
8363005	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL 1/2 CENT SALES TAX FOR SAFETY FUND FINANCING		156,442	185,578	112,963	100,000	120,000	0

Adopted
COUNTY BUDGET ACT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
CAPITAL PROJECTS							
REVENUE FROM USE OF MONEY & PROPERTY							
1001001	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
1001001							
FEDERAL AID							
1001001	4284	0	0	0		0	
Total Federal Aid		0	0	0	0	0	0
TOTAL INTERGOVERNMENT REVENUES		0	0	0	0	0	0
OTHER REVENUE							
1001001	4711 Transfers from other Funds CSA2	0	0	0			
1001001	4711 Transfers from other Funds road						
Total Other Revenue		0	0	0	0	0	0
TOTAL CAPITAL PROJECTS CONTROL FUND FINANCING		0	0	0	0	0	0
Memo: Transfers In						#N/A	
PENSION BOND							
REVENUE FROM USE OF MONEY & PROPERTY							
6003090							
Total Rev from Use of Money & Property		0	0	0	0	0	0
OTHER REVENUE							
6003090	4715 Transfers from other Funds Payroll	4,172,918	6,679,633	6,671,088	2,230,631	2,230,086	
		4,172,918	6,679,633	6,671,088	2,230,631	2,230,086	0
TOTAL DEBT SERVICES CONTROL FUND FINANCING		4,172,918	6,679,633	6,671,088	2,230,631	2,230,086	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION (1)	(2)	2022-23 ACTUAL (3)	2023-24 ACTUAL (4)	2024-25 ESTIMATED (5)	2024-25 ADOPTED (6)	2025-26 PRELIMINARY (7)	2025-26 Final (8)
Board Funds							
REVENUE FROM USE OF MONEY & PROPERTY							
8000000 4201 Interest		0	0	0	0	0	0
Total Rev from Use of Money & Property		0	0	0	0	0	0
CHARGES FOR SERVICES							
8000000 4566		0	0	0	0	0	0
Total State Aid		0	0	0	0	0	0
OTHER REVENUE							
8000000 4701 Other Misc. Revenue		0	0	0		0	
Total Other Revenue		0	0	0	0	0	0
TOTAL GIS REPRODUCTION FUND FINANCING		0	0	0	0	0	0
Library Trust							
REVENUE FROM USE OF MONEY & PROPERTY							
8020000 4201 Interest		0	0	0	0		0
Total Rev from Use of Money & Property		0	0	0	0	0	0
FEDERAL AID							
8020000		0	0	0	0	0	0
Total Federal Aid		0	0	0	0	0	0
TOTAL INTERGOVERNMENT REVENUES		0	0	0	0	0	0
OTHER REVENUE							
8020000 4701 Other Misc. Revenue		0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL LIBRARY TRUST FUND FINANCING		0	0	0	0	0	0
Gallows Restoration							
REVENUE FROM USE OF MONEY & PROPERTY							
8030000 4201 Interest		0	0	0	0		0
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8030000		0	0	0	0	0	0
Total State Aid		0	0	0	0	0	0
TOTAL INTERGOVERNMENT REVENUES		0	0	0	0	0	0
OTHER REVENUE							
8030000 4701 Other Misc. Revenue		0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL GALLOWS RESTORATION FUND FINANCING		0	0	0	0	0	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
DNA Trust							
REVENUE FROM USE OF MONEY & PROPERTY							
8181001	4201 Interest	0	0	0	0	0	0
Total Rev from Use of Money & Property		0	0	0	0	0	0
FINES & FORFEITURES							
8181001	4151	1,589	1,756	1,111	2,000	2,000	
Total Fines and Forfeitures		1,589	1,756	1,111	2,000	2,000	0
TOTAL INTERGOVERNMENT REVENUES		1,589	1,756	1,111	2,000	2,000	0
OTHER REVENUE							
8181001	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL DNA TRUST FUND FINANCING		1,589	1,756	1,111	2,000	2,000	0
Security Measures							
		H&S Code 103525					
REVENUE FROM USE OF MONEY & PROPERTY							
8211001	4201 Interest	0	0	0	0	0	0
Total Rev from Use of Money & Property		0	0	0	0	0	0
CHARGES FOR SERVICES							
8211001	4543	82	215	60	60	60	
Total Charges for Services		82	215	60	60	60	0
OTHER REVENUE							
8211001	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL SECURITY MEASURES FUND FINANCING		82	215	60	60	60	0
Micrographics							
		Gov. Code 27361.4, Res. 1992-361					
REVENUE FROM USE OF MONEY & PROPERTY							
8211003	4201 Interest	0	0	0	0	0	0
Total Rev from Use of Money & Property		0	0	0	0	0	0
CHARGES FOR SERVICES							
8211003	4543	4,031	3,296	368	5,023	5,023	
Total Charges for Services		4,031	3,296	368	5,023	5,023	0
OTHER REVENUE							
8211003	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL MICROGRAPHICS FUND FINANCING		4,031	3,296	368	5,023	5,023	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
Peace Officers Training		H&S Code 103680					
REVENUE FROM USE OF MONEY & PROPERTY							
8211004	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
CHARGES FOR SERVICES							
8211004	4701	34	30	19	0	0	0
Total Charges for Services		34	30	19	0	0	0
OTHER REVENUE							
8211004	4707 Other Misc. Revenue	0	0	0		0	
Total Other Revenue		0	0	0	0	0	0
TOTAL PEACE OFFICERS TRAINING FUND FINANCING		34	30	19	0	0	0
Recorder's Modernization Trust		Gov. Code 27361, 27361.3 Res. 1992-362					
REVENUE FROM USE OF MONEY & PROPERTY							
8211005	4201 Interest	0	0	0	0	0	0
Total Rev from Use of Money & Property		0	0	0	0	0	0
CHARGES FOR SERVICES							
8211005	4543	9,236	9,573	7,656	10,354	10,354	
Total Charges for Services		9,236	9,573	7,656	10,354	10,354	0
OTHER REVENUE							
8211005	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL RECORDER'S MODERNIZATION FUND FINANCING		9,236	9,573	7,656	10,354	10,354	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION (1)	(2)	2022-23 ACTUAL (3)	2023-24 ACTUAL (4)	2024-25 ESTIMATED (5)	2024-25 ADOPTED (6)	2025-26 PRELIMINARY (7)	2025-26 Final (8)
Vital Statistics							
REVENUE FROM USE OF MONEY & PROPERTY							
8211006	4201 Interest	0	0	0	0	0	0
Total Rev from Use of Money & Property		0	0	0	0	0	0
CHARGES FOR SERVICES							
8211006	4543	820	591	468	481	481	
Total Charges for Services		820	591	468	481	481	0
OTHER REVENUE							
8211006	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL VITAL STATISTICS FUND FINANCING		820	591	468	481	481	0
Laboratory Fees							
REVENUE FROM USE OF MONEY & PROPERTY							
8267650	4201 Interest	0	0	0	0	0	0
Total Rev from Use of Money & Property		0	0	0	0	0	0
FINES AND FORFEITURES							
8267650	4151	1,729	1,195	827	1,093	1,093	
Total Fines and Forfeitures		1,729	1,195	827	1,093	1,093	0
OTHER REVENUE							
8267650	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL LABORATORY FEES FUND FINANCING		1,729	1,195	827	1,093	1,093	0
Alcohol Programs Law Enfocment							
REVENUE FROM USE OF MONEY & PROPERTY							
8277680	4201 Interest	162	230	252	11		
8277700	4201 Interest	0	0	0	12		
Total Rev from Use of Money & Property		162	230	252	23	0	0
FINES AND FORFEITURES							
8277680	4151 Fines	0	0	0	0	0	0
8277700	4151 Fines	0	0	0	0	0	0
Total Fines and Forfeitures		0	0	0	500	0	0
OTHER REVENUE							
8277680	4701 Other Misc. Revenue	0	0	0	0	0	0
8277700	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL AUTOMATED WARRANT FUND FINANCING		162	230	252	523	0	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
Rural Crime Prevention							
REVENUE FROM USE OF MONEY & PROPERTY							
8340000	4201 Interest	0	0	0		0	
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8340000	4367	500,000	500,000	500,000	550,000	550,000	
Total State Aid		500,000	500,000	500,000	550,000	550,000	0
OTHER REVENUE							
8340000	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL RURAL CRIME PREVENTION FUND FINANCING		500,000	500,000	500,000	550,000	550,000	0
Local Community Corrections							
REVENUE FROM USE OF MONEY & PROPERTY							
8130000	4201 Interest	0	0	0		0	
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8130000	4374 Community Corrections Performance	243,861	215,489	152,728	0	0	
8134100	4374 Youth Offender Grant	111,232	122,049	76,457	124,043	124,043	
8131000	4374 Community Corrections Sub Acct	347,117	426,782	268,519	399,127	399,127	
8131010	4374 Community Corrections Startup	100,000	100,000	4,812			
8132000	4374 Trail Court Security	29,749	40,658	23,218	24,300	24,300	
8133000	4374 D.A. & P.D. Training	15,496	18,008	11,299	10,123	10,123	
8134000	4374 Juvenile Justice Subaccount(JPCF)	5,618	5,618	5,618	10,790	10,790	
Total State Aid		853,073	928,604	542,652	568,383	568,383	0
TOTAL LOCAL COMM. CORRECTIONS FUND FINANCING		853,073	928,604	542,652	568,383	568,383	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
Domestic Violence							
REVENUE FROM USE OF MONEY & PROPERTY							
8491001	4201 Interest	0	0	0		0	
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8491001	4151	133	11	53	500	500	
Total State Aid		133	11	53	500	500	0
OTHER REVENUE							
8491001	4701 Other Misc. Revenue	391	253	322	0	0	0
Total Other Revenue		391	253	322	0	0	0
TOTAL DOMESTIC VIOLENCE FUND FINANCING		524	264	375	500	500	0
Juvenile Justice							
REVENUE FROM USE OF MONEY & PROPERTY							
8491002	4201 Interest	0	0	0		0	
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8491002	4366 JJCPA	8,825	8,782	8,680	16,865	16,865	
8492000	4366 JJRBG				250,000	250,000	
Total State Aid		8,825	8,782	8,680	266,865	266,865	0
OTHER REVENUE							
8491002	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL DOMESTIC VIOLENCE FUND FINANCING		8,825	8,782	8,680	266,865	266,865	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
Fire Safe							
REVENUE FROM USE OF MONEY & PROPERTY							
8509811	4201 Interest	0	0	0		0	
Total Rev from Use of Money & Property		0	0	0	0	0	0
FEDERAL AID							
8509811	4278 Rural Schools	64,081	65,932	0			0
Total Federal Aid		64,081	65,932	0	0	0	0
OTHER REVENUE							
8509811	4701 Other Misc. Revenue	0	0	0			
Total Other Revenue		0	0	0	0	0	0
TOTAL Fire Safe FUND FINANCING		64,081	65,932	0	0	0	0
Office of Emergency Services							
REVENUE FROM USE OF MONEY & PROPERTY							
8510000	4201 Interest	5,496	8,680	11,121			
Total Rev from Use of Money & Property		5,496	8,680	11,121	0	0	0
FEDERAL AID							
8510000	4286 FEDERAL AID GRANTS	9,757	104,940	104,766	123,083	123,083	
Total State Aid		9,757	104,940	104,766	123,083	123,083	0
OTHER REVENUE							
8510000	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL OFFICE OF EMERGENCY SERVICES FUND FINANCING		15,253	113,620	115,887	123,083	123,083	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
SEARCH & RESCUE & K-9 UNIT							
REVENUE FROM USE OF MONEY & PROPERTY							
8520000	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
State Aid							
8520000	4814	0	0	0		0	
Total State Aid		0	0	0	0	0	0
OTHER REVENUE							
8520000	4401 Other Misc. Revenue	0	0	0			
8371000	4814 Donations	0	0	0	0		
Total Other Revenue		0	0	0	0	0	0
TOTAL SURCH & RESCUE FUND FINANCING		0	0	0	0	0	0
Transportation Planning							
REVENUE FROM USE OF MONEY & PROPERTY							
8530000	4201 Interest	0	0	0		0	
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8530000	4355	159,191	219,693	83,645	163,279	163,279	
Total State Aid		159,191	219,693	83,645	163,279	163,279	0
OTHER REVENUE							
8530000	4701 Other Misc. Revenue	0	0	0	0	0	0
8530000	4711 Transfers	0	0	0			
Total Other Revenue		0	0	0	0	0	0
TOTAL TRANSPORTATION PLANNING FUND FINANCING		159,191	219,693	83,645	163,279	163,279	0
Memo: Transfers In						#N/A	#N/A

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
State Transit							
REVENUE FROM USE OF MONEY & PROPERTY							
8540000	4201 Interest	1,496	3,580	2,871	1,500	1,500	
Total Rev from Use of Money & Property		1,496	3,580	2,871	1,500	1,500	0
STATE AID							
8540000	4355 Misc.	46,195	56,556	29,900	25,000	25,000	
8540000	4378	0	0	0			
Total State Aid		46,195	56,556	29,900	25,000	25,000	0
OTHER REVENUE							
8540000	4701 Other Misc. Revenue	0	0	0		0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL STATE TRANSIT FUND FINANCING		47,691	60,136	32,771	26,500	26,500	0
Memo: Transfers In						#N/A	#N/A
Local Transportation							
REVENUE FROM USE OF MONEY & PROPERTY							
8550000	4201 Interest	1,709	1,614	3,120	6	6	
Total Rev from Use of Money & Property		1,709	1,614	3,120	6	6	0
STATE AID							
8550000	4008	92,675	90,906	56,048			
8550000	4355	(6,280)	0	0	78,924	78,924	
Total State Aid		86,395	90,906	56,048	78,924	78,924	0
OTHER REVENUE							
8550000	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL LOCAL TRANSPORTATION FUND FINANCING		88,104	92,521	59,168	78,930	78,930	0
Memo: Transfers In						#N/A	#N/A

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
Standards and Training for Corrections							
REVENUE FROM USE OF MONEY & PROPERTY							
8628750	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8628750	4355 Other State Aid	0	0	0	34,000	34,000	
8628750	4346 Standards and Training	0	0	0			
Total State Aid		0	0	0	0	34,000	0
OTHER REVENUE							
8628750	4701 Other Misc. Revenue	0	0	0	0	0	0
8628750	4711 Transfers in	0	0	0			
Total Other Revenue		0	0	0	0	0	0
TOTAL STANDARDS & TRAINING FOR CORRECTIO FINANCING		0	0	0	0	34,000	0
Probation							
REVENUE FROM USE OF MONEY & PROPERTY							
8628800	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
STATE AID							
8628800	4346	0	0	0	6,600	6,600	
Total State Aid		0	0	0	6,600	6,600	0
OTHER REVENUE							
8628760	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL STANDARDS & TRAINING FOR PROBATION FINANCING		0	0	0	6,600	6,600	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
Criminal Justice Facilities		Gov. Code 76101, Res. 1982-1, Res. 1991-343					
REVENUE FROM USE OF MONEY & PROPERTY							
8633010	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
FINES & FORFEITURES							
8630000	4151	21,317	25,221	14,933	131,063	131,063	
Total Fines & Forfeitures		21,317	25,221	14,933	20,000	131,063	0
OTHER REVENUE							
8630000	4701 Other Misc. Revenue	26,889	0	0	0	0	0
Total Other Revenue		26,889	0	0	0	0	0
TOTAL CRIMINAL JUSTICE FACILITIES FUND FINANCING		48,206	25,221	14,933	20,000	131,063	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
Tax Collection Cost		R&T Code 4710, Res. 1992-363					
REVENUE FROM USE OF MONEY & PROPERTY							
8673001	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
PROPERTY TAXES							
8670000	4072	4,658	1,610	1,320	2,000	2,000	
8670000	4073	0	0	10	100	0	
Total Property Tax		4,658	1,610	1,330	1,600	2,000	0
OTHER REVENUE							
8670000	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL TAX COLLECTION COST FUND FINANCING		4,658	1,610	1,330	1,600	2,000	0
Supplemental Roll Administration		R&T Code 75.60, Res. 1987-035					
REVENUE FROM USE OF MONEY & PROPERTY							
8698850	4201 Interest	0	0	0			
8698860	4201 Interest	0	0	0			
8698870	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
PROPERTY TAXES							
8698850	4504 Tax Roll Charge	1,884	1,733	1,063	1,000	1,000	
8698860	4504 Tax Roll Charge	5,877	5,408	3,317	4,000	4,000	
8698870	4504 Tax Roll Charge	920	847	519	600	600	
Total PROPERTY TAXES		8,681	7,988	4,900	5,600	5,600	0
OTHER REVENUE							
8698850	4701 Other Misc. Revenue	0	0	0	0	0	0
8698860	4701 Other Misc. Revenue	0	0	0	0	0	0
8698870	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL SUPPLEMENTAL ROLL FUND FINANCING		8,681	7,988	4,900	5,600	5,600	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
Assessor's Reproduction Costs Trust							
				R&T Code 408.3 © & 409, Res. 1992-356			
REVENUE FROM USE OF MONEY & PROPERTY							
8760000	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
CHARGES FOR SERVICES							
8760000	4585	5,264	13,792	12,763	0	0	0
Total State Aid		5,264	13,792	12,763	0	0	0
OTHER REVENUE							
8760000	4701 Other Misc. Revenue	3,791	0	0	0	0	0
8760000	4704 Other Misc. Sales	0	0	0			
Total Other Revenue		0	0	0	0	0	0
TOTAL GIS REPRODUCTION FUND FINANCING		5,264	13,792	12,763	0	0	0

Adopted
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS

DESCRIPTION		2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
(1)	(2)	ACTUAL	ACTUAL	ESTIMATED	ADOPTED	PRELIMINARY	Final
		(3)	(4)	(5)	(6)	(7)	(8)
District Attorney Consumer Fund							
				Bus & Prof Code 17206			
REVENUE FROM USE OF MONEY & PROPERTY							
8641002	4201 Interest	0	0	0			
Total Rev from Use of Money & Property		0	0	0	0	0	0
CHARGES FOR SERVICES							
8641002	4151	0	0	0	0	0	0
Total State Aid		0	0	0	0	0	0
OTHER REVENUE							
8641002	4701 Other Misc. Revenue	0	0	0	0	0	0
Total Other Revenue		0	0	0	0	0	0
TOTAL ASSESSOR'S REPROTECTION FUND FINANCING		0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND

DESCRIPTION	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
SUMMARIZATION BY FUNCTION						
General	3,486,465	3,858,073	3,812,408	4,976,085	5,432,214	0
Public Protection	7,180,448	11,954,286	8,704,037	19,600,877	14,819,947	0
Public Ways & Facilities	5,512,925	9,852,843	5,017,099	15,946,992	14,914,315	0
Health & Sanitation	5,336,432	5,960,784	5,431,409	9,968,185	10,006,471	0
Public Assistance	3,088,539	3,718,316	2,943,265	4,718,552	4,661,935	0
Education	36,847	54,174	19,808	63,097	61,964	0
Recreation	319,850	366,641	758,240	828,096	533,072	0
Transfers	8,620,943	10,019,852	5,984,144	15,913,127	15,387,371	0
Debt Service	1,426,777	2,228,722	2,229,581	2,230,631	2,230,086	0
Capital Projects	0	0	0	0	0	0
Total Specific Financing Uses	35,009,225	48,013,691	34,899,992	74,245,642	68,047,375	0
APPROPRIATION FOR CONTINGENCIES						
General Fund						
Road Fund						
Solid Waste Fund						
Total Contingencies	100,061	100,000	100,000	100,000	100,000	100,000
Sub-total Financing Uses	35,109,286	48,113,691	34,999,992	74,345,642	68,147,375	100,000
PROVISIONS FOR RESERVES & DESIGNATIONS:						
Reserves:						
General Fund						
Total Reserves	0	0	0	0	0	0
Designations:						
General Fund -						
General Fund - Road						
General Fund - Litigation						
General Fund - EIR/Litigation						
General Fund - Court Audit						
General Fund - Health Insurance						
General Fund -Tobacco						
General Fund - Rest Stop						
General Fund - Encumbrances						
Road Fund -						
Road Fund - Exchange Dollars						
Road Fund -						
Road Fund - Encumbrances						
Social Services - Health Insurance						
Social Services - Encumbrances						
Social Services - Mental Health						
Total Designations	0	0	0	0	0	0
Total Reserves & Designations	0	0	0	0	0	0
Total Financing Uses	35,109,286	48,113,691	34,999,992	74,345,642	68,147,375	100,000

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

SUMMARY OF USE BY BUDGET UNIT

DESCRIPTION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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SUMMARIZATION BY FUND

General Fund 001	10,475,278	11,527,843	11,035,091	13,465,064	14,022,628	0
Grant Projects Fund 002	122,364	4,025,297	1,547,073	10,383,000	5,525,000	0
Parks & Recreation 708	319,850	366,641	758,240	828,096	533,072	0
Road Fund 031	5,231,385	9,674,646	4,866,061	15,542,177	14,543,863	0
Public Health	2,077,560	2,319,258	2,498,235	3,174,478	3,243,717	0
Behavioral Health	3,258,872	3,641,526	2,933,175	6,793,706	6,762,754	0
Social Services	2,958,233	3,582,746	2,821,959	4,565,872	4,507,337	0
Fish & Game Fund 071	3,595	2,507	5,445	10,574	9,831	0
Predator Control Fund 077	0	-31	76	676	603	0
Tax type funds	7,068	9,764	6,870	85,500	85,500	0
Transportation Type Funds	232,350	136,038	82,587	240,364	231,000	0
Various minor funds	11,678	1,232	875	60,982	60,983	0
Safety Type Funds	263,273	477,650	130,580	951,395	903,630	0
Transfers	8,620,943	10,019,852	5,984,144	15,913,127	15,387,371	0
Debt Service	1,426,777	2,228,722	2,229,581	2,230,631	2,230,086	0
Capital Projects	0	0	0	0	0	0
Total Financing Requirements	35,009,225	48,013,691	34,899,992	74,245,642	68,047,375	0
	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY

BUDGET UNITS Grouped by Function & Activity	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
GENERAL GOVERNMENT						
Legislative & Administrative						
001-5010 Board of Supervisors	350,675	324,656	346,786	400,360	415,511	0
001-5030 Annual Audit	20,799	32,513	23,998	40,000	40,000	0 *
Total Leg & Admin	371,474	357,169	370,783	440,360	455,511	0
Finance						
001-5020 Assessor	831,042	911,881	894,680	1,082,197	1,129,550	0
001-5040 Auditor	479,521	507,547	484,132	559,477	789,636	0
001-5050 Treasurer-Tax Collector	351,158	391,258	399,763	442,284	543,330	0
001-5092 Misc. Rebates & Refunds	2,751	33	151	1,851	1,721	0 *
867 Tax Collection Cost Trust	0	0	0	20,000	20,000	0
869 Supplemental Roll Admin.	0	4,282	6,870	45,500	45,500	0
876 Assessor's Reproduction Costs	7,068	5,482	0	20,000	20,000	0
Total Finance	1,671,540	1,820,484	1,785,597	2,171,309	2,549,738	0
Elections						
001-5200 Elections	31,126	58,909	105,477	77,092	54,379	0
Total Elections	31,126	58,909	105,477	77,092	54,379	0
Property Management						
001-5280 Plant Maintenance - Downieville	329,624	370,625	364,945	445,870	401,635	0
Total Property Management	329,624	370,625	364,945	445,870	401,635	0
Economic Development						
001-5160 Economic Development	53,154	36,700	8,193	58,037	57,424	0
Total Promotions	53,154	36,700	8,193	58,037	57,424	0
Other General						
001-5060 County Counsel	242,446	324,843	201,856	540,400	540,400	0
002-0000 Grant Projects	122,364	4,025,297	1,547,073	10,383,000	5,525,000	0
001-5100 Insurance	183,263	176,948	163,094	295,190	365,705	0 *
001-5150 Contributions to Others	23,092	44,499	40,134	66,188	67,257	0
001-5260 Central Services	12,934	10,341	11,497	28,000	28,000	0 *
001-5261 Information Services	555,417	641,898	738,496	814,279	872,316	0
001-5290 County Engineer	12,395	15,658	22,337	27,359	27,849	0
8761000 GIS	0	0	0	12,000	12,000	0
800 Board Discretionary Fund	0	0	0	0	0	0
Total Other General	1,151,911	5,239,483	2,724,486	12,166,416	7,438,527	0
TOTAL GENERAL GOVERNMENT	3,608,829	7,883,370	5,359,481	15,359,085	10,957,214	0

* These General Fund Departments are funded from non Board-controlled funds, have set contracts or are driven by cost. i.e. Phone, Electric, Gas bills.

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY

BUDGET UNITS Grouped by Function & Activity	2022-23	2023-24	2024-25	2024-25	2025-26	2025-26
	ACTUAL (2)	ACTUAL (3)	ESTIMATED (4)	ADOPTED (5)	PRELIMINARY (6)	Final (7)
PUBLIC PROTECTION						
Judicial						
001-5360 Courts Enhanced Collections	85,696	81,847	52,870	92,497	92,497	0 *
001-5370 District Attorney	297,299	304,492	281,880	332,433	337,978	0
001-5380 Public Defender	166,146	106,610	74,787	174,790	174,790	0 *
001-5390 Law Library	0	168	0	0	0	0 *
001-5400 Grand Jury	-1,917	2,840	618	25,195	26,666	0 *
001-5430 Clerk-Recorder	565,406	597,788	581,842	662,142	623,441	0
821-1001 Security Measures	0	0	0	0	0	0
821-1003 Micrographics Trust	0	1,232	0	14,852	14,853	0
821-1005 Recorder's Modernizator	11,678	0	0	34,130	34,130	0
821-1006 VITAL STATISTICS	0	0	875	0	0	0
864-1002 DA's Consumer Protectio	0	0	0	34,000	34,000	0
Total Judicial	1,124,307	1,094,978	992,871	1,370,039	1,338,355	0
Police Protection						
001-5450 Sheriff-Coroner	3,556,405	3,960,892	3,861,465	4,019,732	4,058,049	0
001-5460 Marine Patrol	80,756	40,439	41,423	65,117	66,191	0 *
001-5470 ADA Grant	94	-376	145	0	0	0 *
001-5475 Cal-MMETT Grant	0	0	0	0	0	0 *
836-0000 1/2 Cent Sales Tax for Safety	0	0	0	0	0	0
821-1004 Peace Officers Training	0	0	0	0	0	0
826-7650 LABRITORY FEES - DRUG TESTING	1,050	1,129	1,807	2,000	2,000	0
827-7680 Automated Warrant System	0	0	0	0	0	0
827-7700 Automated Fingerprinting Identification Sys	0	0	0	0	0	0
830-0000 COPS Program County	0	0	0	0	0	0
830-7840 COPS Program City	0	0	0	0	0	0
8133000 D.A. & P.A. Realignment	0	0	0	0	0	0
8132000 Court Security Realignment	296	0	0	1,287	1,287	0
834 Rural Law Enforcement	0	0	0	0	0	0
837 K-9 Unit	11,150	111,614	13,035	36,666	36,666	0
Total Police Protection	3,649,751	4,113,698	3,917,875	4,124,802	4,164,193	0
Detention & Correction						
001-5480 Jail	177,058	294,751	187,986	352,310	355,462	0
001-5490 Probation	744,118	868,507	880,032	997,073	1,026,786	0
813 Realignment Corrections	30,318	70,052	21,236	218,082	170,318	0
818 DNA	0	0	0	1,650	1,650	0
862 Standards and Training for Corrections	7,783	12,284	7,250	129,670	129,670	0
8628800 SB 129	8,705	38,081	65,241	26,547	26,547	0
Total Detention & Correction	967,982	1,283,677	1,161,745	1,725,332	1,710,433	0
Protection Inspection						
001-5520 Building Inspection	279,428	356,266	323,895	388,043	399,622	0
001-5530 Ag Commissioner	59,396	48,471	803	57,926	57,294	0 *
863 Criminal Justice Facilities	81,021	44,448	4,994	95,164	95,164	0
Total Protection Inspection	419,844	449,185	329,691	541,133	552,080	0

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COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY

BUDGET UNITS Grouped by Function & Activity	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Other Protection						
001-5550 OES	106,799	82,953	79,022	107,079	108,798	0 *
001-5560 Planning Dept	659,687	693,978	651,169	917,979	991,069	0
001-5570 LAFCO	3,171	4,514	1,721	6,601	6,312	0 *
001-5650 Animal Control	-2	3,488	333	7,332	6,945	0 *
071-0000 Fish & Game	3,595	2,507	5,445	10,574	9,831	0
077-0000 Predator Control	0	-31	76	676	603	0
850-9810 Old Title III	0	0	0	34,000	34,000	0
850-9811 New Title III	9,457	51,434	9,594	224,481	224,481	0
851 Office of Emergency Services	90,440	145,024	549	123,084	123,083	0
852 Surch & Rescue	0	0	0	0	0	0
849-1001 Domestic Violence	0	0	0	15,764	15,764	0
849-1002 Juvenile Justice	21,803	3,585	6,875	9,000	9,000	0
894-2000 Juvenile Real. Block Grar	1,250	0	0	0	0	0
Total Other Protection	896,200	987,452	754,783	1,456,570	1,529,885	0
TOTAL PUBLIC PROTECTION	7,058,084	7,928,989	7,156,964	9,217,877	9,294,947	0
PUBLIC WAYS & FACILITIES						
Public Ways & Facilities						
031-0000 Road Dept	5,037,872	4,174,098	3,429,774	4,907,177	4,908,863	0
031-0000 STP	193,513	5,500,548	1,436,287	10,635,000	9,635,000	0
001-5950 Public Works	49,189	42,159	68,450	164,452	139,452	0
100-1001 Capital Projects	0	0	0	0	0	0
Total Public Ways	5,280,574	9,716,805	4,934,511	15,706,629	14,683,315	0
Transportation Systems						
853 Transportation Planning	231,207	135,995	82,587	161,864	152,500	0
854 State Transit	0	0	0	0	0	0
855 Local Transportation	1,143	43	0	78,500	78,500	0
Total Transportation Systems	232,350	136,038	82,587	240,364	231,000	0
TOTAL PUBLIC WAYS & TRANSPORTATION SYSTEMS	5,512,925	9,852,843	5,017,099	15,946,992	14,914,315	0
HEALTH & SANITATION						
Health						
051-5610 Public Health	2,077,560	2,293,476	2,498,235	3,174,478	3,243,717	0
051-5670 Mental Health	3,258,641	3,615,744	2,933,175	6,793,717	6,762,754	0
815 Mental Health Realignment	0	25,782	0	0	0	0
817 Health Realignment	0	25,782	0	0	0	0
827-7670 Alcohol Program Fines	0	0	0	0	0	0
827-7690 Alcohol Education and Pr	0	0	0	0	0	0
891-5671,72,74,75,81	230	0	0	1,656	0	0
891-5616 LEA	0	0	0	0	0	0
891-5618 Hospital Preparedness	0	0	0	0	0	0
891-5619 California Endowment	0	0	0	0	0	0
891-5676 MHSA Cap Facilities & Tech	0	0	0	-1,667	0	0
891-5685 SAPT DIS, PRE, FLN, CL, HIV	0	0	0	0	0	0
891-5820 Substance Abuse	0	0	0	0	0	0
891-5682 DFS	0	0	0	0	0	0
891-5821 Above Ground Tanks	0	0	0	0	0	0
Total Health	5,336,432	5,960,784	5,431,409	9,968,185	10,006,471	0
TOTAL HEALTH & SANITATION	5,336,432	5,960,784	5,431,409	9,968,185	10,006,471	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY

BUDGET UNITS Grouped by Function & Activity	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
PUBLIC ASSISTANCE						
001-5510 Victim-Witness	130,306	135,569	121,306	152,680	154,598	0 *
051-5800 Welfare Administration	2,375,415	2,853,209	2,305,995	3,701,015	3,642,480	0
051-5810 Welfare Aid	582,754	729,505	515,964	864,825	864,825	0
814 Realignment Human Services	64	32	0	32	32	0
816 Realignment Human Services	0	0	0	0	0	0
TOTAL PUBLIC ASSISTANCE	3,088,539	3,718,316	2,943,265	4,718,552	4,661,935	0
EDUCATION						
001-5900 County Free Library	14,549	34,232	19,524	35,813	35,045	0
001-5910 Farm Advisor	22,298	19,942	284	27,284	26,919	0 *
TOTAL EDUCATION	36,847	54,174	19,808	63,097	61,964	0
DEBT SERVICE						
Interest on Notes						
600-0000 Bond Debt	1,426,777	2,228,722	2,229,581	2,230,631	2,230,086	0
001-5930 TRAN Pool	0	0	0	0	0	0
TOTAL DEBT SERVICE	1,426,777	2,228,722	2,229,581	2,230,631	2,230,086	0
RECREATION						
208 Parks & Recreation	319,850	366,641	758,240	828,096	533,072	0
TOTAL PARKS & RECREATION	319,850	366,641	758,240	828,096	533,072	0
TOTAL SPECIFIC FINANCING USES	26,388,282	37,993,840	28,915,847	58,332,515	52,660,004	0
Transfers						0

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COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

BOARD OF SUPERVISORS
General
Legal & Administrative
0013001
0015010

Detail by Revenue Category & Expenditure Object	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	189,699	198,771	193,530	211,124	211,124	
5001 Extra Help						
5002 Overtime						
5004 Retirement	38,598	43,376	48,764	53,374	56,923	
5007 Benefits	61,898	13,323	46,127	75,043	73,946	
Total Salaries & Benefits	290,194	255,470	288,421	339,541	341,992	0
Services & Supplies						
5106 Insurance	4,553	5,115	4,178	4,178	24,644	
5120 Communications	3,532	1,554	2,201	4,034	3,415	
5240 Maintenance Equipment	0	23	0	11	11	
5150 Memberships	5,066	8,452	7,385	9,762	9,796	*
5160 Office Expense	1,234	479	2,996	873	2,207	
5165 Professional & Specialized	0	0	0	0	0	
5166 A87 Costs	31,961	45,770	33,214	33,214	25,449	
5174 Publications & Legal Notices	7,303	2,240	4,244	5,484	6,461	
5180 Rents	0	0	0	0	0	
5187 Special Dept Expense	1,434	681	255	2,837	1,111	
5502 Transportation	5,398	4,872	3,892	426	426	
Total Services & Supplies	60,481	69,186	58,365	60,819	73,519	0
Fixed Assets						
6230 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	350,675	324,656	346,786	400,360	415,511	0
Number of Personnel Budgeted	5	5	5	5	5	5

* Memberships CSAC, RCRC, Area 4 & SEDD, Upper Feather River

COUNTY OF SIERRA
STATE OF CALIFORNIA
0
Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

ASSESSOR
General
Finance
General
0015020

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	401,156	447,925	439,837	509,309	574,168	
5001 Extra Help	0	0	0	0		
5002 Overtime	0	327	0	500	500	
5004 Retirement	123,115	148,139	163,120	176,947	215,893	
5007 Benefits	98,429	107,310	94,351	107,666	137,143	
Total Salaries & Benefits	622,700	703,701	697,308	794,422	927,704	0
Services & Supplies						
5106 Insurance	3,198	3,581	4,893	4,893	4,492	
5120 Communications	0	0	0	0	0	
5240 Maintenance Equipment	3,276	4,622	3,625	3,284	3,078	
5150 Memberships	200	0	100	52	80	
5160 Office Expense	2,550	4,865	1,523	3,221	2,387	
5165 Professional & Specialized	0	213	1,307	111	406	
5166 A87 Costs	86,086	81,868	66,682	66,682	62,355	
5174 Publications & Legal Notices	2,332	1,181	2,029	1,231	1,480	
5187 Special Dept Expense	105,288	110,552	114,311	206,200	125,000	*
5502 Transportation & Travel	5,413	1,299	2,903	2,101	2,568	
Total Services & Supplies	208,342	208,180	197,373	287,775	201,846	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	831,042	911,881	894,680	1,082,197	1,129,550	0
Number of Personnel Budgeted	4.5	4.1	4.9	4.9	4.9	6.0
* Megabyte Property Tax System						

COUNTY OF SIERRA
STATE OF CALIFORNIA
0
Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

ANNUAL AUDIT
General
Finance
General
0015030

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance						
5120 Communications						
5140 Maintenance Equipment						
5150 Memberships						
5160 Office Expense	0	0	0			
5165 Professional & Specialized	20,799	32,513	23,998	40,000	40,000	
5166 A87 Costs						
5174 Publications & Legal Notices						
5187 Special Dept Expense						
5502 Transportation & Travel						
Total Services & Supplies	20,799	32,513	23,998	40,000	40,000	0
Fixed Assets						
6228 Equipment						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	20,799	32,513	23,998	40,000	40,000	0
Number of Personnel Budgeted						

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA
0
Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

AUDITOR
General
Finance
General
0015040

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	273,936	287,581	269,366	320,581	461,844	
5001 Extra Help	2,550	923	6,394	5,000	5,000	
5002 Overtime	0	5,750	564	2,000	2,000	
5004 Retirement	86,775	94,603	99,486	102,856	162,612	
5007 Benefits	74,084	68,513	67,412	75,685	105,139	
Total Salaries & Benefits	437,345	457,370	443,222	506,122	736,595	0
Services & Supplies						
5106 Insurance	2,415	2,704	3,823	3,823	3,509	
5120 Communications	1,021	544	378	20	20	
5240 Maintenance Equipment	6,017	3,080	3,126	1,569	1,569	
5150 Memberships	565	552	558	859	859	
5160 Office Expense	3,242	7,271	4,893	7,300	7,300	
5165 Professional & Specialized	2,368	2,888	5,293	388	388	
5195 Utilities	2,130	2,415	2,229	8,000	8,000	
5180 Rent Building	12,102	15,922	13,329	15,000	15,000	
5174 Publications & Legal Notices	617	11	88	145	145	
5187 Special Dept Expense	527	2,034	238	15,251	15,251	
5502 Transportation & Travel	11,173	12,756	6,956	1,000	1,000	
Total Services & Supplies	42,176	50,178	40,910	53,355	53,041	0
Fixed Assets						
6230 Equipment Computer	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	479,521	507,547	484,132	559,477	789,636	0
Number of Personnel Budgeted	4.0	2.5	3	3.5	3.5	4.0

COUNTY OF SIERRA
STATE OF CALIFORNIA
0
Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

TREASURER-TAX COLLECTOR
General
Finance
General
0015050

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	208,783	213,546	227,928	255,049	311,771	
5001 Extra Help	756	5,570	4,124	18,000	18,000	
5002 Overtime	0	4,076	0	2,000	2,000	
5004 Retirement	64,009	72,647	81,488	85,829	115,354	
5007 Benefits	51,439	49,795	53,549	56,549	66,521	
Total Salaries & Benefits	324,987	345,634	367,089	417,427	513,645	0
5106 Insurance	1,308	1,465	2,081	2,081	1,910	
5120 Communications	562	609	423	374	365	
5240 Maintenance Equipment	2,721	4,771	4,202	2,232	2,674	
5150 Memberships	1,586	1,740	1,276	1,196	1,052	
5160 Office Expense	10,698	6,917	10,931	4,412	11,527	
5165 Professional & Specialized	3,942	25,541	11,468	11,287	9,363	*
5174 Publications & Legal Notices	1,467	2,782	347	1,259	1,051	
5187 Special Dept Expense	0	234	0	67	54	
5502 Transportation & Travel	3,887	1,565	1,946	1,949	1,691	
Total Services & Supplies	26,171	45,624	32,674	24,857	29,685	0
Fixed Assets						
6230 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	351,158	391,258	399,763	442,284	543,330	0
Number of Personnel Budgeted	2	2.5	2.5	2.5	2.5	3.0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PERSONNEL/RISK
General
Other General
General
0015100

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	89,355	113,786	104,291	113,963	147,559	
5001 Extra Help	13,454	21,152	16,276	52,046	64,094	
5002 Overtime	15,686	0	0	200	200	
5004 Retirement	21,624	27,330	31,312	37,325	54,456	
5007 Benefits	23,936	24,492	23,514	49,396	43,645	
Total Salaries & Benefits	164,054	186,760	175,392	252,930	309,953	0
Services & Supplies						
5106 Insurance	2,400	(26,945)	126,732	655	602	
5120 Communications	823	544	503	494	494	
5240 Maintenance Equipment	2,091	2,764	2,195	1,406	1,406	
5150 Memberships	398	2,111	381	2,362	2,362	
5160 Office Expense	5,167	3,780	(154,640)	2,481	16,026	
5165 Professional & Specialized	1,443	218	6,686	0	0	
5195 Rent Building	0	0	0	6,000	6,000	
5174 Publications & Legal Notices	100	0	201	25	25	
5180 Utilities	5,118	6,053	4,693	2,000	2,000	
5187 Special Dept Expense	0	426	104	25,897	25,897	
5502 Transportation & Travel	1,669	1,237	847	940	940	
Total Services & Supplies	19,209	(9,812)	(12,299)	42,260	55,752	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	183,263	176,948	163,094	295,190	365,705	0
Number of Personnel Budgeted	0.5	0.5	0.5	0.5	1	1

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

CONTRIBUTIONS TO OTHERS
General
Other General
General
0015150

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Other Charges						
5166 A87 Costs	5,047	1,645	(3,306)	(3,306)	(243)	
5106 Insurance	1,296	1,460	1,994	1,994	0	
6405 Northern Sierra Air Quality	1,693	1,752	1,804	2,000	2,000	
6406 Northern Calif. EMS	0	24,641	24,641	30,500	30,500	
6065 Plumas-Sierra County Fair	5,000	5,000	5,000	5,000	5,000	
5165 Preservation of County Records	56	0	0	10,000	10,000	
5187 Historic Society	10,000	10,000	10,000	20,000	20,000	
Total Other Charges	23,092	44,499	40,134	66,188	67,257	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

ECONOMIC DEVELOPMENT
General
Promotion
General
0015160

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries			0	0	0	0
5001 Extra Help			0			
5002 Overtime			0			
5004 Retirement	0	0	0	0		
5007 Benefits	0	0	0	0	0	
Total Salaries & Benefits	0	0	0	0	0	0
Other Charges						
5106 Insurance	0	0	0	0	0	0
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Economic Workshop	96	0	0	2,000	2,000	
5166 A87 Costs	1,244	1,708	1,037	1,037	424	
6412 Chambers of Commerce	31,815	35,000	7,156	45,000	45,000	
6413 Chambers of Commerce East	19,999	(9)	0	10,000	10,000	
5187 Fair Exhibit Special Dept Expense	0	0	0			
Total Services & Supplies	53,154	36,700	8,193	58,037	57,424	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	53,154	36,700	8,193	58,037	57,424	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

ELECTIONS
General
Elections
General
0015200

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	0	0	0			
5001 Extra Help	0	0	0	0	0	0
5002 Overtime	0	0	360			
5004 Retirement	0	0	0	0	0	0
5007 Benefits	0	0	73	0	0	0
Total Salaries & Benefits	0	0	433	0	0	0
Services & Supplies						
5106 Insurance	0	0	0	0	0	
5150 Memberships	0	0	0	366	366	
5174 Publications	0	150	0	91	91	
5166 A87 Costs	2,420	9,708	18,513	18,513	(4,200)	
5160 Office Expense	1,183	612	527	1,000	1,000	
5187 Special Dept Expense	18,813	23,315	68,861	17,100	17,100	
5188 General Election	7,751	119	17,062	20,000	20,000	
5189 Primary Election	959	18,266	0	20,000	20,000	
5190 Special Election	0	0	0			
5502 Transportation & Travel	0	225	80	22	22	
Total Services & Supplies	31,126	52,395	105,044	77,092	54,379	0
Fixed Assets						
6230 Equipment computers		6,514	0			*
Total Fixed Assets	0	6,514	0	0	0	0
BUDGET UNIT TOTAL	31,126	58,909	105,477	77,092	54,379	0

Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

CENTRAL SERVICES
General
Other General
General
0015260

Detail by Revenue Category & Expenditure Object (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0

Services & Supplies

5106 Insurance	0	0	0	0	0	0
5120 Communications	9,146	8,814	7,720	10,000	10,000	
5180 Rent	0	0	0			
5247 Maintenance of Equipment	0	0	0			
5160 Office Supplies	3,788	1,526	3,776	5,000	5,000	
5155 Miscellanies	0	0	0	5,000	5,000	
5175 Lease Copier	0	0	0	3,000	3,000	
5195 Utilities	0	0	0			
5165 Professional	0	0	0	5,000	5,000	
5187 Special Dept Expense	0	0	0	0	0	
Total Services & Supplies	12,934	10,341	11,497	28,000	28,000	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	12,934	10,341	11,497	28,000	28,000	0
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Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

MANAGEMENT INFORMATION SYSTEM
General
Other General
General
0015261

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries	191,296	239,780	253,621	290,767	298,279	
5001 Extra Help	0	0	0	0	0	
5002 Overtime	12	0	303	2,000	2,000	
5004 Retirement	57,015	78,535	89,785	92,546	103,365	
5007 Benefits	43,799	56,031	57,210	60,399	60,316	
Total Salaries & Benefits	292,122	374,347	400,919	445,712	463,960	0

Services & Supplies

5106 Insurance	1,614	1,808	2,567	2,567	2,356	
5120 Communications	24,246	24,230	22,784	8,000	8,000	
5248 Maintenance Equipment Computer	212,137	142,589	241,992	210,000	250,000	**
5160 Office Expense	19,807	50,924	26,568	5,000	5,000	
5165 Professional & Specialized	1,438	43,379	37,874	45,000	45,000	
5166 A87 Costs	0	0	0			
5195 Utilities	0	1,046	1,662	6,000	6,000	
5180 Building Rent	43	2,297	4,090			
5187 Special Dept Expense	158	4	0	82,000	82,000	
5502 Transportation & Travel	3,852	1,273	40	10,000	10,000	
Total Services & Supplies	263,295	267,551	337,577	368,567	408,356	0

Fixed Assets

6228 Equipment	0	0	0			*
6229 Vehicles						
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL

555,417	641,898	738,496	814,279	872,316	0
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Number of Personnel Budgeted

1.3	1.4	2.4	2.0	2.0	3.0
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** Annual Services

* Phone System LATCF Funds

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PLANT MAINTENANCE
General
Property Management
General
0015280

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	108,150	154,725	124,743	151,622	143,577	
5001 Extra Help	1,265	5,475	4,225	11,200	11,200	
5002 Overtime	509	0	0	4,027	4,027	
5004 Retirement	31,534	48,284	49,073	51,938	53,046	
5007 Benefits	33,228	42,544	38,661	43,042	42,047	
Total Salaries & Benefits	174,686	251,028	216,702	261,829	253,897	0
Services & Supplies						
5106 Insurance	1,252	7,333	11,033	11,033	9,730	
5120 Communications	0	0	0	0	0	
5130 Household Supplies	5,171	5,822	5,764	5,000	5,000	
5240 Maintenance	3,184	4,009	5,427	300	300	
5155 Miscellaneous	1,664	2,359	2,622	2,238	2,238	
5165 Professional & Specialized	1,552	6,394	25,778	5,000	5,000	
5238 Utilities LP Gas	25,328	29,332	18,789	58,000	58,000	
5187 Building Repair	7,722	3,334	3,933	2,470	2,470	
5168 Special Dept Expense	13,184	8,354	13,466	5,000	5,000	
5502 Transportation & Travel	0	0	0	0	0	
5195 Utilities Electricity	73,070	52,659	61,431	60,000	60,000	
Total Services & Supplies	132,127	119,598	148,243	149,041	147,738	0
Fixed Assets						
6228 Equipment				35,000		*
6229 Vehicle	22,811	0	0			
Total Fixed Assets	22,811	0	0	35,000	0	0
BUDGET UNIT TOTAL	329,624	370,625	364,945	445,870	401,635	0
Number of Personnel Budgeted	1.5	1.5	1.3	1.8	1.8	1.7
* Elevator Door \$10k; Courthouse Flooring \$25k						

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

COUNTY ENGINEER
General
Engineer/Surveyor
General
0015290

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0

Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	81	0	500	500	
5165 Professional & Specialized	10,450	14,752	22,402	25,000	25,000	
5166 A87 Costs	1,815	826	(141)	(141)	349	
5168 Admin from DPW	130	0	75	500	500	
5187 Special Dept Expense	0	0	0	1,500	1,500	
5502 Transportation & Travel	0	0	0			
Total Services & Supplies	12,395	15,658	22,337	27,359	27,849	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	12,395	15,658	22,337	27,359	27,849	0
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Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

COURTS
General
Judicial
General
0015360

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5004 Retirement	0	0	0	0	0	
5007 Benefits	0	0	0			
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	0	0	0			
5165 Court Collections Services	15,000	11,250	0	15,000	15,000	
5166 A87 Costs	2,154	2,100	1,497	1,497	1,497	
Sexually Violent Predator	45	0	0	0	0	
5154 Court Facility Payment	26,687	26,687	20,015	26,687	26,687	
5187 Special Dept Expense STATE	41,810	41,810	31,358	49,313	49,313	
Total Services & Supplies	85,696	81,847	52,870	92,497	92,497	0
Fixed Assets						
6228 Equipment	0					
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	85,696	81,847	52,870	92,497	92,497	0

Number of Personnel Budgeted

As of January 1, 1998 the Courts are independent of the County pursuant to AB233.
As of July 2000 the Court and the County entered into a contract where the County pays a flat fee.

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

DISTRICT ATTORNEY
General
Judicial
General
0015370

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	164,544	169,745	161,982	194,408	194,408	
5001 Extra Help	0	0	0	0	0	
5002 Overtime	0	0	0			
5004 Retirement	45,783	48,350	52,989	56,675	62,443	
5007 Benefits	28,768	28,321	26,797	35,030	34,734	
Total Salaries & Benefits	239,095	246,416	241,768	286,113	291,584	0
Services & Supplies						
5106 Insurance	1,038	1,163	1,636	1,636	1,502	
5120 Communications	1,399	1,080	42	1,700	1,700	
5240 Maintenance Equipment	2,081	4,132	6,625	1,700	1,700	
5150 Memberships	2,216	3,566	3,754	4,000	4,000	
5160 Office Expense	984	2,692	546	2,000	2,000	
5165 Professional & Specialized	1,788	1,059	1,139	6,538	6,538	
5166 A87 Costs	41,101	36,656	23,440	23,440	23,652	
5174 Publications & Legal Notices	469	0	0	106	102	
5180 Rents & Leases - Building	1,200	1,350	0	0	0	
5187 Special Dept Expense	2,084	1,779	909	2,000	2,000	
5502 Transportation & Travel	3,844	4,600	2,020	3,200	3,200	
Total Services & Supplies	58,204	58,077	40,111	46,320	46,394	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	297,299	304,492	281,880	332,433	337,978	0
Number of Personnel Budgeted	1.6	1.4	1.4	1.4	1.4	1.4

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PUBLIC DEFENDER
General
Judicial
General
0015380

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5002 Overtime	0	0	0	0		0
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0

Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	47	200	168	200	200	
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5166 A87 Costs	5,879	4,243	1,678	1,790	1,790	
5187 Special Dept Expense	0	0	0	50,000	50,000	
5502 Transportation & Travel	0	0	0			
9100 Homicide	69,145	0	0	0	0	
6051 Prof & Specialized Contract	61,768	72,776	24,984	76,800	76,800	
6052 Prof & Specialized Criminal	29,307	29,391	47,957	46,000	46,000	
Total Services & Supplies	166,146	106,610	74,787	174,790	174,790	0

Fixed Assets

6228 Equipment						
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	166,146	106,610	74,787	174,790	174,790	0
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Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

CLERK-RECORDER
General
Judicial/Other
General
0015430

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	278,262	293,931	283,082	328,790	311,102	
5001 Extra Help	4,288	8,304	13,634	20,965	20,965	
5002 Overtime	1,486	680	0	200	0	
5004 Retirement	84,065	95,574	105,029	110,156	113,695	
5007 Benefits	77,287	76,430	56,256	68,933	66,936	
Total Salaries & Benefits	445,387	474,919	458,000	529,044	512,698	0
Services & Supplies						
5106 Insurance	2,102	2,354	3,328	3,328	3,054	
5120 Communications	0	0	0	0	0	
5140 Maintenance Equipment	0	4,064	5,690	4,391	5,310	
5150 Memberships	1,875	742	1,029	1,815	1,985	
5160 Office Expense	3,232	4,379	2,732	6,477	5,630	
5165 Professional & Specialized	9,638	0	252	5,206	5,383	
5166 A87 Costs	66,709	73,507	79,641	79,641	57,560	
5174 Publications & Legal Notices	0	55	0	59	30	
5187 Special Dept Expense	35,438	36,025	30,572	29,960	29,960	
5502 Transportation & Travel	1,026	1,742	597	2,220	1,832	
Total Services & Supplies	120,019	122,868	123,842	133,098	110,743	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	565,406	597,788	581,842	662,142	623,441	0
Number of Personnel Budgeted	3.0	3.0	3.0	3.0	3.0	3.0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

SHERIFF-CORONER
Public Protection
Police Protection
General
0015450

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	1,087,379	1,204,859	1,279,354	1,502,378	1,508,338	
5001 Extra Help	43,052	38,018	28,450	50,000	50,000	
5002 Overtime	277,547	301,302	227,603	86,194	86,194	
5003 Uniform Allowance	8,076	11,661	10,160	11,900	11,900	
5004 Retirement	547,280	634,409	709,483	757,105	839,083	
5007 Benefits	712,624	751,849	794,999	891,828	707,198	
Total Salaries & Benefits	2,675,957	2,942,098	3,050,049	3,299,405	3,202,713	0
Services & Supplies						
5101 Medical, Dental & Lab Sup	0	0	0			
5106 Insurance	52,781	26,071	41,708	41,708	48,275	
5120 Communications	66,811	64,509	43,833	40,000	40,000	
5239 Maintenance Fuel & Oil	75,780	63,712	59,997	128,110	128,110	
5240 Maintenance Equipment	3,370	3,747	19,211	3,500	3,500	
5241 Maintenance Vehicles	49,184	27,943	35,792	22,000	22,000	
5242 Maintenance Communications Equi	5,220	2,291	786	25,000	25,000	
5150 Memberships	2,698	3,504	2,942	1,500	1,500	
5160 Office Expense	27,290	97,925	37,671	9,305	9,305	
5165 Professional & Specialized	57,230	70,184	120,897	38,668	38,668	
5166 A87 Costs	347,213	351,992	350,336	350,336	278,778	
5174 Publications & Legal Notices	1,012	883	0	600	600	
5170 Outside County Council	0	0	0	0	0	
5175 Rent Equipment	2,419	0	2,220	600	600	
5187 Special Dept Expense	91,769	60,064	17,357	22,000	22,000	
5502 Transportation & Travel	22,930	17,498	16,250	30,000	30,000	
5195 Utilities	21,232	12,310	7,423	7,000	7,000	
Total Services & Supplies	826,939	802,633	756,422	720,327	655,335	0
Other Charges						
6001 Range Program	0	0	0			
6002 Search & Rescue	0	0	0			
7724 Other	0	0	0			
Total Other Charges	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	46,956	0		200,000	**
6229 Vehicles	53,508	169,206	54,993			
Total Fixed Assets	53,508	216,161	54,993	0	200,000	0
BUDGET UNIT TOTAL	3,556,405	3,960,892	3,861,465	4,019,732	4,058,049	0
Number of Personnel Budgeted	17.0	16.0	17.0	17.0	18.0	18.0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

MARINE PATROL
Public Protection
Police Protection
General
0015460

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	328	23	0	18,247	18,247	
5001 Extra Help	268	0	0	12,030	12,030	
5002 Overtime	5,622	5,288	0	475	475	
5003 Uniform Allowance	46	0	0	431	431	
5004 Retirement	5,653	6,842	8,237	10,401	11,651	
5007 Benefits	1,025	667	0	6,090	6,090	
Total Salaries & Benefits	12,942	12,820	8,237	47,674	48,924	0
Services & Supplies						
5106 Insurance	3,468	3,861	0	0	0	
5120 Communications	0	750	2,750	184	735	
5139 Maintenance Fuel & Oil	0	0	0	0	0	
5240 Maintenance Equipment	14,654	3,464	12,120	4,752	5,568	
5160 Office Expense	0	49	71	12	25	
5165 Professional & Specialized	901	1,250	0	2,277	396	
5166 A87 Costs	1,471	1,377	3,121	3,121	2,876	
5180 Rent	4,369	7,620	0	3,295	2,208	
5187 Special Dept Expense	5,275	9,248	15,123	3,802	5,459	
5502 Transportation & Travel	0	0	0	0	0	
Total Services & Supplies	30,139	27,619	33,185	17,443	17,268	0
Fixed Assets						
6229 Vehicle	37,675	0	0	0	0	
Total Fixed Assets	37,675	0	0	0	0	0
BUDGET UNIT TOTAL	80,756	40,439	41,423	65,117	66,191	0
Number of Personnel Budgeted	0.3	0.3	0.3	0.3	0.3	0.3

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

ADA DRUG GRANT - OCJP
Public Protection
Police Protection
General
0015470
0015465

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	0	0	0			
5001 Extra Help	0	0	0			
5002 Overtime	0	0	0			
5003 Uniform Allowance	0	0	0			
5004 Retirement	0	0	0			0
5007 Benefits	0	0	48			0
Total Salaries & Benefits	0	0	48	0	0	0
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5239 Maintenance Vehicles	0	0	0			
5155 Miscellaneous	0	0	0			
5160 Office Expense	0	(376)	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	94	0	66			
5187 Special Dept Expense	0	0	31			
5502 Transportation & Travel	0	0	0		0	
Total Services & Supplies	94	(376)	97	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0			
BUDGET UNIT TOTAL	94	(376)	145	0	0	0
Number of Personnel Budgeted	1.00	1.00	0.80	0.00	0.00	0.00

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

CAL-GRANT - OCJP DRUGS
Public Protection
Police Protection
General
0015475

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2017-18 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	0	0	0			
5001 Extra Help	0	0	0			
5002 Overtime	0	0	0			
5003 Uniform Allowance	0	0	0			
5007 Benefits	0	0	0			
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5242 Maintenance Equipment	0	0	0			
5141 Maintenance Vehicles	0	0	0	0	0	
5155 Miscellaneous	0	0	0	0	0	
5160 Office Expense	0	0	0	0	0	
5165 Professional & Specialized	0	0	0	0	0	
5166 A87 Costs	0	0	0	0	0	
5174 Outside County Counsel	0	0	0	0	0	
5187 Special Dept Expense	0	0	0	0	0	
5502 Transportation & Travel	0	0	0	0	0	
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
6229 Vehicles	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

Number of Personnel Budgeted Salaries & Benefits are budgeted in Sheriff's budget

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

JAIL
Public Protection
Detention & Corrections
General
0015480

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	0	0	0			
5001 Extra Help	0	0	0			
5002 Overtime	0	0	0			
5007 Benefits W/C	0	0	0			
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5101 Medical, Dental & Lab Sup	30	4	0			
5105 Clothing & Personal Supplies	0	0	0	0	0	
5106 Insurance	13,551	14,231	0	0	0	
5120 Communications	0	0	0	0	0	
5125 Food	0	0	0	500	500	
5131 Jail Supplies	0	0	0	0	0	
5140 Maintenance Equipment	0	0	0	0	0	
5160 Office Expense	0	0	0	0	0	
5165 Professional & Specialized	44,880	77,656	36,584	2,000	2,000	
5166 A87 Costs	37,677	48,093	49,810	49,810	52,962	
5187 Special Dept Expense	0	0	0	0	0	
5502 Transportation & Travel	0	0	0	0	0	
6040 Out of County Incarcerations	80,920	154,768	101,592	300,000	300,000	
Total Services & Supplies	177,058	294,751	187,986	352,310	355,462	0
Fixed Assets						
6228 Equipment	0	0	0			
6026 Building	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	177,058	294,751	187,986	352,310	355,462	0

Number of Personnel Budgeted Salaries & Benefits are budgeted in Sheriff's budget

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PROBATION
Public Protection
Detention & Corrections
General
0015490

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	349,157	420,001	408,926	459,767	455,708	
5001 Extra Help	0	0	0	0	0	
5002 Overtime	1,201	3,585	2,151	10,000	10,000	
5004 Retirement	181,826	225,277	250,448	260,083	284,904	
5007 Benefits	95,911	97,979	104,590	115,369	106,083	
Total Salaries & Benefits	628,095	746,841	766,115	845,219	856,695	0
Services & Supplies						
5106 Insurance	4,194	4,697	6,603	4,697	6,060	
5120 Communications	5,954	4,436	3,728	10,793	10,793	
5240 Maintenance Equipment	14,278	15,811	14,464	20,652	20,652	
5150 Memberships	80	525	670	472	472	
5160 Office Expense	9,381	4,732	2,804	13,470	13,470	
5165 Professional & Specialized	872	954	1,334	5,863	5,863	
5166 A87 Costs	64,028	65,920	56,524	56,524	73,397	
5174 Publications & Legal Notices	100	65	0	115	115	
5238 Utilities LP Gas	429	945	721	1,680	1,680	
5180 Rents & Leases Building	11,675	4,250	2,777	18,414	18,414	
5187 Special Dept Expense	5,024	12,910	14,343	10,489	10,489	
5502 Transportation & Travel	7	6,421	7,575	705	705	
6041 Care of Juvenile Wards	0	0	2,375	7,980	7,980	
Total Services & Supplies	116,022	121,666	113,917	151,854	170,091	0
Fixed Assets						
6228 Equipment	0	0	0			
6229 Vehicles	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	744,118	868,507	880,032	997,073	1,026,786	0
Number of Personnel Budgeted	3.0	3.0	4.0	5.0	5.0	5.0
	* this budget is funded mostly by Grants and Realignment.					

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

VICTIM-WITNESS
Public Protection
Other Assistance
General
0015510

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	63,188	66,619	63,180	72,209	72,209	
5001 Extra Help	0	0	0			
5002 Overtime	0	0	0			
5004 Retirement	17,209	19,888	24,865	25,876	27,933	
5007 Benefits	16,261	15,937	15,226	17,814	17,671	
Total Salaries & Benefits	96,658	102,444	103,270	115,899	117,813	0
Services & Supplies						
5106 Insurance	301	337	480	480	440	
5120 Communications	912	0	390	317	243	
5240 Maintenance Equipment	3,065	5,202	1,816	1,951	1,883	
5150 Memberships	80	0	80	19	30	
5160 Office Expense	6,187	3,126	1,068	2,710	1,939	
5165 Professional & Specialized	208	322	0	169	99	
5166 A87 Costs	11,412	12,883	6,909	6,909	6,477	
5180 Rents & Leases Building	0	0	0		0	
5187 Special Dept Expense	1,495	1,495	0	20,624	20,624	
5502 Transportation & Travel	9,986	9,760	7,293	3,602	5,050	
5195 Utilities	0	0	0			
Total Services & Supplies	33,648	33,125	18,036	36,781	36,786	0
Fixed Assets						
6229 Vehicle	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	130,306	135,569	121,306	152,680	154,598	0
Number of Personnel Budgeted	1.0	1.0	1.0	0.7	0.7	0.7

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

BUILDING INSPECTION
Public Protection
Protective Inspections
General
0015520

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	140,416	160,662	157,880	213,398	214,202	
5001 Extra Help	0	0	8,128			
5002 Overtime	789	0	0			
5004 Retirement	41,145	41,507	55,893	59,439	66,054	
5007 Benefits	31,997	40,245	41,974	58,566	58,190	
Total Salaries & Benefits	214,347	242,415	263,877	331,403	338,446	0
Services & Supplies						
5106 Insurance	1,156	1,295	1,831	1,831	1,681	
5120 Communications	700	591	912	300	300	
5240 Maintenance Equipment	3,151	4,146	4,686	2,310	2,310	
5150 Memberships	0	299	775	1,550	1,550	
5160 Office Expense	7,586	9,419	3,399	2,180	2,180	
5165 Professional & Specialized	8,588	33,606	740	7,000	7,000	
5166 A87 Costs	37,503	42,531	22,069	22,069	26,755	
5168 Administration from Public Works	1,309	2,829	1,785	200	200	
5174 Publications	100	11	0	1,100	1,100	
5180 Rents & Leases Building	0	0	0			
5187 Special Dept Expense	575	13,516	19,023	15,100	15,100	
5502 Transportation & Travel	4,414	5,608	4,797	3,000	3,000	
5195 Utilities	0	0	0			
Total Services & Supplies	65,080	113,851	60,018	56,640	61,176	0
Fixed Assets						
6229 Vehicle	0	0	0			
6229 Vehicle	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	279,428	356,266	323,895	388,043	399,622	0
Number of Personnel Budgeted	3	2	2	2	2	3

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

AGRICULTURE COMMISSIONER
Public Protection
Protective Inspection
General
0015530

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0

Services & Supplies

5106 Insurance						
5120 Communications						
5140 Maintenance Equipment						
5150 Memberships						
5160 Office Expense						
5165 Professional & Specialized	58,470	47,284	0	57,000	57,000	
5166 A87 Costs	926	1,187	803	926	294	
5174 Publications & Legal Notices						
5187 Special Dept Expense	0	0	0			
5502 Transportation & Travel						
Total Services & Supplies	59,396	48,471	803	57,926	57,294	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	59,396	48,471	803	57,926	57,294	0
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Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

OFFICE OF EMERGENCY SERVICES
Public Protection
Other Protection
General
0015550

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	52,031	43,055	38,661	54,467	42,227	
5001 Extra Help	659	0	0			
5002 Overtime	0	1,128	1,541			
5004 Retirement	16,785	14,023	14,815	16,203	21,358	
5007 Benefits	12,353	9,898	9,800	13,870	24,246	
Total Salaries & Benefits	81,828	68,104	64,818	84,539	84,539	0
Services & Supplies						
5106 Insurance	306	342	488	488	447	
5120 Communications	0	0	0	0	0	
5130 House Hold	0	0	0	0	0	
5240 Maintenance Equipment	1,616	2,574	2,481	925	925	
5150 Memberships	24	0	0	4	4	
5160 Office Expense	3,815	29	0	1,614	1,614	
5165 Professional & Specialized	0	0	0	2,000	2,000	
5166 Costs Allocation	11,303	11,903	9,403	9,403	4,275	
5168 Administration from Public Works	4,252	0	1,832	8,051	8,051	
5187 Special Department exp	3,241	0	0			
5174 Publications & Legal Notices	0	0	0	0	0	
5507 Management Approved Meals	0	0	0	17	17	
5502 Transportation & Travel	413	0	0	38	38	
Total Services & Supplies	24,971	14,849	14,204	22,540	24,258	0
OTHER						
6515 Grants	0	0	0	0	0	
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	106,799	82,953	79,022	107,079	108,798	0
Number of Personnel Budgeted	0.5	0.5	0.5	0.5	0.5	0.5

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PLANNING DEPT.
Public Protection
Other Protection
General
0015560

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	278,461	282,246	278,398	359,958	339,762	
5001 Extra Help	1,535	0	0	5,000	5,000	
5002 Overtime	0	14,492	0			
5004 Retirement	80,502	95,520	108,291	114,708	119,159	
5007 Benefits	156,189	70,957	74,323	99,687	203,559	
Total Salaries & Benefits	516,688	463,215	461,012	579,353	667,480	0
Services & Supplies						
5106 Insurance	1,543	1,727	3,271	2,000	3,003	
5120 Communications	700	1,672	930	49	49	
5240 Maintenance Equipment	2,579	3,957	7,625	2,500	2,500	
5150 Memberships	396	573	721	999	999	
5160 Office Expense	2,422	3,387	3,052	3,000	3,000	
5165 Professional & Specialized	56	77,018	255			
5166 A87 Costs	46,145	50,171	60,702	60,702	65,662	
5174 Publications & Legal Notices	138	491	285	500	500	
5180 Rents	0	0	0	0	0	
5168 Administration from Public Works	881	3,054	4,507	1,600	1,600	
5187 Special Dept Expense	83,595	81,869	90,027	53,000	10,000	*
5197 Refund	0	0	0			
5502 Transportation & Travel	1,713	1,849	3,947	17,000	17,000	
5195 Utility	0	0	0			
6042 Planning Commission	2,272	3,814	2,500	5,000	5,000	
6043 Planning Comm. Mileage	560	1,181	925	1,000	1,000	
Total Services & Supplies	142,999	230,763	178,748	147,350	110,313	0
Fixed Assets						
6229 Vehicle	0	0	0			
6134 General Plan	0	0	11,409	191,276	213,276	
Total Fixed Assets	0	0	11,409	191,276	213,276	0
BUDGET UNIT TOTAL	659,687	693,978	651,169	917,979	991,069	0
Number of Personnel Budgeted	3.4	3.4	2.9	2.9	2.9	5.0

* \$10k Lakes Basin Plan

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

LAFCO
Public Protection
Other Protection
General
0015570

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits			0			
Total Salaries & Benefits	0	0	0	0	0	0

Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	1,094	1,185	1,213	1,000	1,000	
5160 Office Expense	0	3,000	0	93	93	
5165 Professional & Specialized	160	0	0			
5166 A87 Costs	(206)	88	508	508	219	
5168 Administration from Public Works	0	0	0			
5174 Publications & Legal Notices	227	241	0			
5187 Special Dept Expense	1,171	0	0	5,000	5,000	
5502 Transportation & Travel	726	0	0			
Total Services & Supplies	3,171	4,514	1,721	6,601	6,312	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	3,171	4,514	1,721	6,601	6,312	0
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Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

ANIMAL CONTROL
Public Protection
Other Protection
General
0015650

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	0	0	0			
5001 Extra Help	0	0	0			
5002 Overtime	0	0	0			
5004 Retirement	0	0	0	0	0	0
5007 Benefits	0	0	0	0	0	0
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	3,093	0	7,001	7,001	
5166 A87 Costs	(2)	394	333	331	(56)	
5174 Publications & Legal Notices	0	0	0			
5187 Special Dept Expense	0	0	0			
5502 Transportation & Travel	0	0	0			
Total Services & Supplies	(2)	3,488	333	7,332	6,945	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	(2)	3,488	333	7,332	6,945	0

Number of Personnel Budgeted

* Predator Control

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

COUNTY FREE LIBRARY
Education
Library
General
0015900

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	0	0	0			
5001 Extra Help	10,749	13,650	14,070	14,000	14,000	
5004 Retirement	0	0	0			
5007 Benefits	3,198	3,261	3,566	2,925	2,706	
Total Salaries & Benefits	13,947	16,911	17,636	16,925	16,706	0
Services & Supplies						
5106 Insurance	297	333	480	480	441	
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	28	16,319	0	10,000	10,000	
5166 A87 Costs	278	670	1,408	1,408	899	
6403 Local Library	0	0	0	7,000	7,000	
	0	0	0			
	0	0	0			
	0	0	0			
Total Services & Supplies	603	17,321	1,888	18,888	18,339	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	14,549	34,232	19,524	35,813	35,045	0

Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

FARM ADVISOR
Education
Agricultural Education
General
0015910

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0

Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	21,820	19,036	0	27,000	27,000	
5166 A87 Costs	478	906	284	284	(81)	
5174 Publications & Legal Notices	0	0	0			
5187 Special Dept Expense	0	0	0			
5502 Transportation & Travel	0	0	0			
Total Services & Supplies	22,298	19,942	284	27,284	26,919	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	22,298	19,942	284	27,284	26,919	0
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Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

MISC. REBATES & REFUNDS
General
Other General
General
0015920

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	1,375	12	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	9	151	151	21	
5174 Publications & Legal Notices	0	0	0			
5187 Special Dept Expense	0	0	0	0	0	
5197 Rebates & Refunds	1,376	12	0	1,700	1,700	
Total Services & Supplies	2,751	33	151	1,851	1,721	0

Fixed Assets

6228 Equipment			0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	2,751	33	151	1,851	1,721	0
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Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Tax & Revenue Anticipation Note
Debt Service
Interest on Notes
General
0015930

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	0	0	0			
5001 Extra Help			0			
5002 Overtime			0			
5007 Benefits			0			
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0		0	
5196 Interest	0	0	0			
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PUBLIC WORKS
General
Other General
General
0015950

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5163 Office	0	0	254			
5140 Maintenance Equipment	0	0	0			
5168 Administration from Public Works	34,101	26,773	33,728	30,001	30,001	
5155 Misc. Costs	0	0	2,870	82,970	57,970	*
5165 Professional & Specialized	4,078	4,770	14,306	25,000	25,000	
5166 A87 Costs	3,635	(2,817)	(75)	1,481	1,481	
5165 Forester	4,078	4,770	14,306	25,000	25,000	
5187 Special Dept Expense	3,297	8,663	3,061			
6234 Capital Lease - Equipment	0	0	0			
6235 Capital Lease Interest Expense	0	0	0			
Total Services & Supplies	49,189	42,159	68,450	164,452	139,452	0
BUDGET UNIT TOTAL	49,189	42,159	68,450	164,452	139,452	0

Number of Personnel Budgeted
* \$5k RCD,

This Department was established for the purpose of addressing the costs incurred by the Road Department when doing Public Works Projects

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Grant Projects
General
Other General
General
0020000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5166 A87 Costs	0	0	0			
0020000 5187 CWDG CWPP and SCWML	0	0	15,817	255,000	255,000	
0020001 5187 Uper North Yuba Project	3,711	2,914,326	909,083	4,600,000	3,700,000	
0020002 5187 SNC-RCCPF	12,018	118,463	92,129	210,000	0	
0020006 Good Nighber	0	0	0	0	1,000,000	
0020004 5187 Prop 86 DV Community hall	45,716	779,227	11,199	530,000		
0020005 5187 Green Acers	59,186	175	0	13,000	0	
0020007 5187 Evacuation Grant	1,734	99,011	0	0	0	
0020008 N. Yuba land scape Green Ac	0	36,065	89,420	4,200,000	525,000	
0020009 Sierra School Prop 68	0	78,030	429,425	530,000		
0020010 5187 Sierra Buttes Overlook	0	0	0	20,000	20,000	
0020011 AIS	0	0	0	15,000	15,000	
0020012 Tree Mortality	0	0	0	10,000	10,000	

Total Services & Supplies **122,364** **4,025,297** **1,547,073** **10,383,000** **5,525,000** **0**

BUDGET UNIT TOTAL **122,364** **4,025,297** **1,547,073** **10,383,000** **5,525,000** **0**

This Fund was established for the purpose of addressing grants that do not fit in any other Fund or Department

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Budget Name
Function
Activity
Fund
Budget Unit

ROAD
Public Ways & Facilities
Transportation
Road
0313010

Preliminary

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	1,368,620	1,395,703	1,328,331	1,685,868	1,671,293	
5001 Extra Help	15,525	4,647	815	3,417	3,417	
5002 Overtime	67,497	14,836	9,969	20,000	20,000	
5004 Retirement	432,579	482,141	519,586	563,238	614,284	
5007 Benefits	355,903	424,609	443,391	508,068	484,894	
Total Salaries & Benefits	2,240,123	2,321,936	2,302,092	2,780,591	2,793,888	0
Services & Supplies						
5105 Clothing	6,066	4,114	5,214	4,999	4,999	
5106 Insurance	110,426	124,063	55,594	111,189	139,882	
5120 Communications	11,379	10,698	8,584	6,500	6,500	
5130 Household Expenses	10,071	8,789	5,809	4,500	4,500	
5239 Maintenance Fuel	235,493	143,909	114,488	110,000	110,000	
5242 Maintenance Communications	5,468	808	75	2,000	2,000	
5243 Maintenance Parts	132,320	96,774	76,548	65,000	65,000	
5241 Maintenance Vehicles	28,891	39,166	16,070	25,000	25,000	
5244 Maintenance Tiers	81,276	40,082	45,768	20,000	20,000	
5150 Memberships	368	78	199	1,000	1,000	
5155 Miscellaneous	479	349	0	15,000	15,000	
5160 Office Expense	11,300	7,763	67,475	10,000	10,000	
5165 Professional & Specialized	133,259	38,749	26,727	20,000	20,000	
5166 A-87 COSTS	429,997	304,393	347,049	347,049	530,105	
5174 Publications & Legal Notices	452	405	252	500	500	
5185 Small Tools	15,648	7,621	9,181	5,000	5,000	
5187 Special Department Expenses	29,384	69,273	181,376	38,469	38,469	
5502 Transportation & Travel	80	5,560	6,584	5,000	5,000	
5238 Utilities LP Gas	19,070	26,152	19,997	15,000	15,000	
5195 Utilities Electricity	32,546	36,595	30,351	25,000	25,000	
Total Services & Supplies	1,293,973	965,342	1,017,342	831,206	1,042,955	0
OTHER						
7725 Professional & Specialized	138,259	0	0	225,770	225,770	
7726 Special Dept Expense	1,099,081	67,512	82,126	1,067,611	844,251	
6127 Employment Services	0	0	0	0	0	
9999 Reimburse Costs	0	0	0	0	0	
6234 Capital Lease - Equipment	0	617,274	0	1,999	1,999	
6235 Capital Lease Interest Expense	0	4,159	0	0	0	
Total Other	1,237,340	688,945	82,126	1,295,380	1,072,020	0
Fixed Assets						
6228 Equipment	266,436	197,875	28,213	0	0	
6230 Computers	0	0	0	0	0	
6229 Vehicles	0	0	0	0	0	
Total Fixed Assets	266,436	197,875	28,213	0	0	0
BUDGET UNIT TOTAL	5,037,872	4,174,098	3,429,774	4,907,177	4,908,863	0
	memo: Transfers Out			0	0	0
Number of Personnel Budgeted	23.0	23.0	23.0	20.5	23.0	23.0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

STP: GUARDRAIL REPLACEMENT
Public Ways & Facilities
Transportation
031 Road
0321032

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5187 Special Dept Expense	0	0	0			
9200 SCTC GEN ADMIN	0	0	0			
9201 OWP WORK ELEM 1	0	0	0			
9202 OWP WORK ELEM 2	0	0	0			
9203 OWP WORK ELEM 3	0	0	0			
9204 OWP WORK ELEM 4	0	0	0			
9205 OWP WORK ELEM 5	0	0	0			
9206 OWP WORK ELEM 6	0	0	0			
9207 OWP WORK ELEM 7	0	0	0			
9209 PROG, PLAN & MONITOR	0	0	0			
9210 GEN ADMIN STP & TEA	0	0	0			
9211 PHASE 1 STP OR TEA	0	0	0			
9212 PHASE 2 STP OR TEA	67,961	48,833	0	0	0	
9213 PHASE 3 STP OR TEA	0	0	0			
9214 PHASE 4 STP OR TEA	7,129	369,090	0			
Total Services & Supplies	75,090	417,922	0	0	0	0
Fixed Assets						
6228 Equipment						
6229 Vehicles						
7600 Capital Improve. Fund Transfer						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	75,090	417,922	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

STP: PACKER LAKE
Public Ways & Facilities
Transportation
031 Road
0321007

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5187 Special Dept Expense	0	17,581	3,017			
9200 SCTC GEN ADMIN	0	0	0			
9201 OWP WORK ELEM 1	0	0	0			
9202 OWP WORK ELEM 2	0	0	0			
9203 OWP WORK ELEM 3	0	0	0			
9204 OWP WORK ELEM 4	0	0	0			
9205 OWP WORK ELEM 5	0	0	0			
9206 OWP WORK ELEM 6	0	0	0			
9207 OWP WORK ELEM 7	0	0	0			
9209 PROG, PLAN & MONITOR	0	0	0			
9210 GEN ADMIN STP & TEA	0	0	0			
9211 PHASE 1 STP OR TEA	0	0	0			
9212 PHASE 2 STP OR TEA	0	0	0	2,000,000		
9213 PHASE 3 STP OR TEA	0	0	0			
9214 PHASE 4 STP OR TEA	39,672	2,942,399	1,293,426			
Total Services & Supplies	39,672	2,959,980	1,296,444	2,000,000	0	0
Fixed Assets						
6228 Equipment						
6229 Vehicles						
7600 Capital Improve. Fund Transfer						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	39,672	2,959,980	1,296,444	2,000,000	0	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

STP: SMITHNECK RD
Public Ways & Facilities
Transportation
031 Road
0321028

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5187 Special Dept Expense	0	0	0			
9200 SCTC GEN ADMIN	0	0	0			
9201 OWP WORK ELEM 1	0	0	0			
9202 OWP WORK ELEM 2	0	0	0			
9203 OWP WORK ELEM 3	0	0	0			
9204 OWP WORK ELEM 4	0	0	0			
9205 OWP WORK ELEM 5	0	0	0			
9206 OWP WORK ELEM 6	0	0	0			
9207 OWP WORK ELEM 7	0	0	0			
9209 PROG, PLAN & MONITOR	0	0	0			
9210 GEN ADMIN STP & TEA	0	6,898	0			
9211 PHASE 1 STP OR TEA	0	0	0			
9212 PHASE 2 STP OR TEA	0	113,151	105,244		0	
9213 PHASE 3 STP OR TEA	0	0	0			
9214 PHASE 4 STP OR TEA	0	0	0	5,500,000	5,500,000	
Total Services & Supplies	0	120,049	105,244	5,500,000	5,500,000	0
Fixed Assets						
6228 Equipment						
6229 Vehicles						
7600 Capital Improve. Fund Transfer						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	120,049	105,244	5,500,000	5,500,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

STP: SALMON LAKE
Public Ways & Facilities
Transportation
031 Road
0321008

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5187 Special Dept Expense	0	0	0			
9200 SCTC GEN ADMIN	0	0	0			
9201 OWP WORK ELEM 1	0	0	0			
9202 OWP WORK ELEM 2	0	0	0			
9203 OWP WORK ELEM 3	0	0	0			
9204 OWP WORK ELEM 4	0	0	0			
9205 OWP WORK ELEM 5	0	0	0			
9206 OWP WORK ELEM 6	0	0	0			
9207 OWP WORK ELEM 7	0	0	0			
9209 PROG, PLAN & MONITOR	0	0	0			
9210 GEN ADMIN STP & TEA	0	0	0			
9211 PHASE 1 STP OR TEA	0	0	0			
9212 PHASE 2 STP OR TEA	0	0	0		0	
9213 PHASE 3 STP OR TEA	0	0	0			
9214 PHASE 4 STP OR TEA	24,285	1,977,823	0			
Total Services & Supplies	24,285	1,977,823	0	0	0	0
Fixed Assets						
6228 Equipment						
6229 Vehicles						
7600 Capital Improve. Fund Transfer						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	24,285	1,977,823	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

STP: Nevada Stree Bridge
Public Ways & Facilities
Transportation
031 Road
0321004

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5187 Special Dept Expense	0	0	2,750	425,000	425,000	
9200 SCTC GEN ADMIN	0	0	0			
9201 OWP WORK ELEM 1	0	0	0			
9202 OWP WORK ELEM 2	0	0	0			
9203 OWP WORK ELEM 3	0	0	0			
9204 OWP WORK ELEM 4	0	0	0			
9205 OWP WORK ELEM 5	0	0	0			
9206 OWP WORK ELEM 6	0	0	0			
9207 OWP WORK ELEM 7	0	0	0			
9209 PROG, PLAN & MONITOR	0	0	0			0
9210 GEN ADMIN STP & TEA	0	0	0			
9211 PHASE 1 STP OR TEA	0	0	0			
9212 PHASE 2 STP OR TEA	0	199	3,928			
9213 PHASE 3 STP OR TEA	0	0	0			
9214 PHASE 4 STP OR TEA	0	0	0		0	
Total Services & Supplies	0	199	6,679	425,000	425,000	0
Fixed Assets						
6228 Equipment						
6229 Vehicles						
7600 Capital Improve. Fund Transfer						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	199	6,679	425,000	425,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

STP: PLUMBAGO
Public Ways & Facilities
Transportation
031 Road
0321027

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5187 Special Dept Expense	0	0	0			
9200 SCTC GEN ADMIN	0	0	0			
9201 OWP WORK ELEM 1	0	0	0			
9202 OWP WORK ELEM 2	0	0	0			
9203 OWP WORK ELEM 3	0	0	0			
9204 OWP WORK ELEM 4	0	0	0			
9205 OWP WORK ELEM 5	0	0	0			
9206 OWP WORK ELEM 6	0	0	0			
9207 OWP WORK ELEM 7	0	0	0			
9209 PROG, PLAN & MONITOR	0	0	0			
9210 GEN ADMIN STP & TEA	0	0	0			
9211 PHASE 1 STP OR TEA	0	0	0	0	0	
9212 PHASE 2 STP OR TEA	49,909	6,236	1,882			
9213 PHASE 3 STP OR TEA	0	0	0	2,200,000	3,200,000	
9214 PHASE 4 STP OR TEA	4,557	18,339	26,039			
Total Services & Supplies	54,466	24,575	27,921	2,200,000	3,200,000	0
Fixed Assets						
6228 Equipment						
6229 Vehicles						
7600 Capital Improve. Fund Transfer						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	54,466	24,575	27,921	2,200,000	3,200,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name **STP: PG&E Under Gound Power lines Sierra Sierra City**
 Function Public Ways & Facilities
 Activity Transportation
 Fund **031 Road**
 Budget Unit **0320000**

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5187 Special Dept Expense	0	0	0	400,000	400,000	
9200 SCTC GEN ADMIN	0	0	0			
9201 OWP WORK ELEM 1	0	0	0			
9202 OWP WORK ELEM 2	0	0	0			
9203 OWP WORK ELEM 3	0	0	0			
9204 OWP WORK ELEM 4	0	0	0			
9205 OWP WORK ELEM 5	0	0	0			
9206 OWP WORK ELEM 6	0	0	0			
9207 OWP WORK ELEM 7	0	0	0			
9209 PROG, PLAN & MONITOR	0	0	0			
9210 GEN ADMIN STP & TEA	0	0	0			
9211 PHASE 1 STP OR TEA	0	0	0			
9212 PHASE 2 STP OR TEA	0	0	0			
9213 PHASE 3 STP OR TEA	0	0	0			
9214 PHASE 4 STP OR TEA	0	0	0			
Total Services & Supplies	0	0	0	400,000	400,000	0
Fixed Assets						
6228 Equipment						
6229 Vehicles						
7600 Capital Improve. Fund Transfer						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	400,000	400,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

STORM DAMAGE
Public Ways & Facilities
Transportation
031 Road
0321030

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
7726 Special Project Expense	0	0	0	110,000	110,000	
9200 SCTC GEN ADMIN	0	0	0			
9201 OWP WORK ELEM 1	0	0	0			
9202 OWP WORK ELEM 2	0	0	0			
9203 OWP WORK ELEM 3	0	0	0			
9204 OWP WORK ELEM 4	0	0	0			
9205 OWP WORK ELEM 5	0	0	0			
9206 OWP WORK ELEM 6	0	0	0			
9207 OWP WORK ELEM 7	0	0	0			
9209 PROG, PLAN & MONITOR	0	0	0			
9210 GEN ADMIN STP & TEA	0	0	0			
9211 PHASE 1 STP OR TEA	0	0	0			
9212 PHASE 2 STP OR TEA	0	0	0			
9213 PHASE 3 STP OR TEA	0	0	0			
9214 PHASE 4 STP OR TEA	0	0	0			
Total Services & Supplies	0	0	0	110,000	110,000	0
Fixed Assets						
6228 Equipment						
6229 Vehicles						
7600 Capital Improve. Fund Transfer						
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	110,000	110,000	0
* Gold Lake Rd, Bell St., Mountain House Rd						

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

HEALTH
Health & Sanitation
Health
Human Services
0515610

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries	997,978	955,752	875,299	1,515,448	1,478,273	
5001 Extra Help	50,265	42,497	38,563	80,073	80,073	
5002 Overtime	315	9,250	616	3,000	3,000	
5004 Retirement	272,926	337,168	390,477	490,376	534,338	
5007 Benefits	227,396	182,833	216,411	306,121	273,173	
Total Salaries & Benefits	1,548,880	1,527,499	1,521,366	2,395,018	2,368,857	0

Services & Supplies

5106 Insurance	22,917	25,195	20,634	27,511	25,103	
5120 Communications	24,482	24,974	24,176	24,775	24,775	
5240 Maintenance Equipment	13,240	9,023	12,580	15,050	15,050	
5245 Maintenance Building	5,816	6,787	9,894	5,625	5,625	
5150 Memberships	10,556	15,478	19,413	21,196	21,196	
5160 Office Expense	20,196	42,335	30,618	20,200	20,200	
5165 Professional & Specialized	48,328	215,366	304,675	309,703	309,703	
5166 A87 Costs	184,737	185,483	233,547	233,547	331,354	
5174 Publications & Legal Notices	11,763	8,550	7,316	12,000	12,000	
5175 Rents & Leases Equipment	2,633	3,861	2,455	2,650	2,650	
5180 Rents Building	6,658	6,402	5,378	6,327	6,327	
5187 Special Dept Expense	158,154	92,344	232,315	51,776	51,776	
5502 Transportation & Travel	1,854	43,111	49,155	31,300	31,300	
5238 Utilities LP Gas	5,286	3,691	3,537	5,300	5,300	
5195 Utilities Electricity	7,452	3,012	16,083	7,500	7,500	
7602 LPHSS	0	0	0			
5337 CUPA Surcharge	4,610	4,352	5,094	5,000	5,000	
CAPSHI						
CalFresh Snap						
Ca Home Visiting						
Total Services & Supplies	528,680	689,965	976,869	779,460	874,860	0 *

Fixed Assets

6229 Vehicles	0	0	0			
6228 Equipment	0	76,012	0			
6026 Building	0	0	0			
Total Fixed Assets	0	76,012	0	0	0	0

BUDGET UNIT TOTAL

BUDGET UNIT TOTAL	2,077,560	2,293,476	2,498,235	3,174,478	3,243,717	0
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Number of Personnel Budgeted

Memo: Transfers out

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

BEHAVIORAL HEALTH
Health & Sanitation
Health
Human Services
0515670

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	1,075,381	1,191,628	910,008	1,311,321	1,303,885	
5001 Extra Help	41,775	56,389	33,939	110,177	110,177	
5002 Overtime	330	10,330	20,653	28,400	28,400	
5004 Retirement	299,446	323,532	321,703	304,667	302,655	
5007 Benefits	269,912	286,656	250,211	397,540	434,325	
Total Salaries & Benefits	1,686,844	1,868,536	1,536,514	2,152,105	2,179,441	0
Services & Supplies						
5106 Insurance	36,974	34,881	96,371	128,491	49,047	
5120 Communications	18,291	21,545	17,646	18,400	18,400	
5240 Maintenance Equipment	17,703	13,487	16,869	22,300	22,300	
5245 Maintenance Building	6,036	11,080	11,837	6,650	6,650	*
5150 Memberships	24,245	29,744	30,479	30,855	30,855	
5160 Office Expense	6,520	18,050	62,212	21,990	21,990	
5165 Professional & Specialized	859,778	975,529	605,711	3,831,725	3,831,725	
5166 A87 Costs	241,365	231,148	209,458	209,458	230,604	
5387 Full Service Partnership	159,371	158,837	143,713	160,000	160,000	
5174 Publications & Legal Notices	1,533	1,722	1,586	1,550	1,550	
5175 Rents & Leases Equipment	272	833	296	278	278	
5180 Rents Building	24,901	23,341	16,373	25,041	25,041	
5187 Special Dept Expense	119,299	110,145	105,254	123,954	123,954	
5502 Transportation & Travel	4,414	55,755	60,976	37,260	37,260	
5238 Utilities LP Gas	11,180	7,085	6,619	13,425	13,425	
6127 Employment Services						
5195 Utilities Electricity	7,392	9,935	9,956	10,235	10,235	
Total Services & Supplies	1,539,273	1,703,117	1,395,358	4,641,612	4,583,313	0
Fixed Assets						
6228 Equipment	0	0	0			
6229 Vehicles	32,524	44,092	(2,980)			
6226 Building	0	0	4,283			
Total Fixed Assets	32,524	44,092	1,303	0	0	0
BUDGET UNIT TOTAL	3,258,641	3,615,744	2,933,175	6,793,717	6,762,754	0
Number of Personnel Budgeted						
* Memberships: CMIH						

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Budget Name
Function
Activity
Fund
Budget Unit

SOCIAL SERVICES ADMIN
Public Assistance
Public Assistance
Human Services
0515800

Preliminary

FINANCING USES CLASSIFICATION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED	2024-25 ADOPTED	2025-26 PRELIMINARY	2025-26 Final
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Salaries & Employee Benefits						
5000 Regular Salaries	835,567	991,996	946,383	1,241,272	1,178,133	
5001 Extra Help	25,218	33,226	21,549	110,177	110,177	
5002 Overtime	3,858	15,256	2,308	20,000	20,000	
5004 Retirement	269,236	317,415	360,490	380,536	398,991	
5007 Benefits	260,283	245,804	239,954	385,483	374,048	
Total Salaries & Benefits	1,394,162	1,603,696	1,570,684	2,137,468	2,081,350	0
Services & Supplies						
5106 Insurance	42,110	46,241	45,603	45,603	45,698	
5120 Communications	14,481	16,441	14,233	15,000	15,000	
5240 Maintenance Equipment	33,330	37,470	20,325	20,325	38,200	
5245 Maintenance Building	6,154	6,115	10,005	6,500	6,500	
5150 Memberships	24,916	26,174	27,482	25,000	25,000	
5160 Office Expense	20,695	140,021	38,251	50,600	50,600	
5165 Professional & Specialized	57,038	13,551	16,834	83,725	83,725	
5166 A87 Costs	244,467	238,111	134,275	134,275	276,762	
5174 Publications & Legal Notices	2,198	2,231	40	2,200	2,200	
5175 Rents & Leases Equipment	1,829	3,914	2,491	2,000	2,000	
5180 Rents Building	4,209	4,335	4,093	4,225	4,225	
5187 Special Dept Expense	(8,484)	13,627	15,279	52,925	52,925	
5502 Transportation & Travel	66	4,884	6,001	13,000	13,000	
5238 Utilities LP Gas	5,096	3,330	3,063	6,000	6,000	
5195 Utilities Electricity	6,713	2,926	17,392	7,000	7,000	
Total Services & Supplies	454,819	559,372	355,368	486,253	628,836	0
Other Services						
6022 Federal Adoption Assistance	0	0	0			
6123 Social Services Direct	280,847	309,600	174,225	582,659	582,659	
6127 Employment Services	33,223	43,699	56,612	39,525	39,525	
6100 Eligibility & Non Svcs Direct	7,079	16,845	15,752	30,500	30,500	
6110 Staff Development	2,688	5,178	8,379	39,525	39,525	
6119 Child Care	11,533	14,772	18,741	12,000	12,000	
6121 In-Home Supportive Services	158,541	236,249	209,608	228,085	228,085	
6815 CALWORKS AF- FEDERAL	0	0	0			
6117 ARRA	0	0	0			
Total Other Services	493,910	626,342	483,316	932,294	932,294	0
Fixed Assets						
6228 Equipment	0	0	0			
6229 Vehicles	32,524	63,800	0			
6226 Building & Land	0	0	(103,373)	145,000		
Total Fixed Assets	32,524	63,800	(103,373)	145,000	0	0
BUDGET UNIT TOTAL	2,375,415	2,853,209	2,305,995	3,701,015	3,642,480	0
Number of Personnel Budgeted						

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

SOCIAL SERVICES ASSISTANCE
Public Assistance
Public Assistance
Human Services
0515810

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Salaries & Employee Benefits

5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0

Services & Supplies

5155 MISCELLANEOUS EXPENSE	0	277	(8)	300	300	
6814 Mixed Cases	0	0		1,000	1,000	
6815 TANF - FG	172,753	152,976	125,471	160,700	160,700	
6816 TANF- U	5,895	(1)	2,008	15,250	15,250	
6817 Adoption Fed	23,652	63,519	90,942	66,700	66,700	
6818 Foster Care Fed	325,209	354,539	260,357	372,500	372,500	
6819 Foster Care Non Fed	0	122,919	43,921	200,000	200,000	
6820 TANF - U State	0	0	0			
6821 TANF - RCA	0	0	0			
6822 Fed Adoption	0	0	0			
6825 TANF - U State Only	0	0	0			
6835 TANF - FG Exempt Map	0	0	0			
6836 TANF - U Exempt Map	0	0	0			
6837 TANF - FC (Fed)	0	0	0			
6100 Eligib Mixed Cases	0	0	0	375	375	
6117 FEMA	9,955	20,767	0	15,000	15,000	
6120 General Relief	44,241	13,633	(7,576)	27,000	27,000	
6125 WINS-SUAS BENEFITS	1,050	877	849	6,000	6,000	
6135 Cal Works Non Federal	0	0	0			
Total Services & Supplies	582,754	729,505	515,964	864,825	864,825	0

Fixed Assets

6228 Equipment	0		0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	582,754	729,505	515,964	864,825	864,825	0
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COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

FISH & GAME COMMISSION
Public Protection
Other Protection
071 Fish & Game
0713001

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5145 Maintenance Building	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	375	0	0			
5166 A87 Costs	(22)	(209)	800	800	57	
5174 Publications & Legal Notices	0	0	0			
5177 Treasures Fees	0	0	0			
5180 Rents Building	0	0	0			
5187 Special Dept Expense	3,241	2,715	4,645	9,774	9,774	
5502 Transportation & Travel	0	0	0			
Other	0	0	0			
Total Services & Supplies	3,595	2,507	5,445	10,574	9,831	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	3,595	2,507	5,445	10,574	9,831	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PREDATOR CONTROL
Public Protection
Other Protection
077 Predator Control
0773005

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries			0			
5001 Extra Help			0			
5002 Overtime			0			
5007 Benefits			0			
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	(31)	76	76	3	
5174 Publications & Legal Notices	0	0	0			
5175 Rents & Leases Equipment	0	0	0			
5180 Rents Building	0	0	0			
5187 Special Dept Expense	0	0	0	600	600	
5502 Transportation & Travel	0	0	0			
Other	0	0	0			
Total Services & Supplies	0	(31)	76	676	603	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	(31)	76	676	603	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

CAPITAL PROJECTS
Public ways and facilities
Capital Projects
1000000 Capital Improvments
1001001

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries			0			
5001 Extra Help			0			
5002 Overtime			0			
5007 Benefits			0			
Total Salaries & Benefits	0	0	0	0	0	0
Fixed Assets						
6826	0	0	0			
6826	0	0	0			
6826	0	0	0			
6826	0	0	0			
6826	0	0	0			
6826	0	0	0			
6826 Professional & Specialized	0	0	0			
6826	0	0	0			
6826 Publications & Legal Notices	0	0	0			
6826 Rents & Leases Equipment	0	0	0			
6826 building materials	0	0	0			
6826 Special Dept Expense	0	0	0			
6826 Transportation & Travel	0	0	0			
6826 Other	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PARKS AND RECREATION
Recreation
Recreation
208 Parks & Recreation
2083030

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries	29,332	16,042	27,886	30,549	30,341	
5001 Extra Help	886	0	2,605	30,225	30,225	
5002 Overtime	0	0	0			
5004 Retirement	7,482	7,181	8,837	8,634	9,459	
5007 Benefits	8,157	5,753	9,981	11,930	11,914	
Total Salaries & Benefits	45,857	28,976	49,309	81,338	81,940	0
Services & Supplies						
5106 Insurance	5,463	30,834	49,101	49,101	48,143	
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5245 Maintenance Building	0	0	0	11,141	11,141	
5168 Admin DPW	32,972	16,736	16,956	12,000	12,000	
5160 Office Expense	0	886	1,087			
5165 Professional & Specialized	0	452	0	2,024	2,024	
5166 A87 Costs	16,920	15,692	17,113	17,113	12,581	
5180 Rents Building	0	0	9,900	12,000	12,000	**
7041 Restroom Maintenance	13,691	10,286	5,945	13,163	13,163	
5187 Special Dept Expense	5,854	17,861	326,194	355,135	40,000	****
6091 Projects - ASI	0	0	0	18,000	18,000	
7019 Sierraville School	22,532	35,938	27,844	10,000	10,000	
7004 Parks	27,082	33,505	120,924	68,581	93,581	***
7017 OHV Snow Grooming	149,479	160,595	133,866	178,500	178,500	
Total Services & Supplies	273,994	322,785	708,930	746,758	451,133	0
Fixed Assets						
6226 Buildings	0	14,880	0			*
	0	0	0			*
	0	0	0			*
	0	0	0			*
Total Fixed Assets	0	14,880	0	0	0	0
BUDGET UNIT TOTAL	319,850	366,641	758,240	828,096	533,072	0

Number of Personnel Budgeted 0.5 0.3 0.58 0.58 0.58

** Post Office pass thru to CIA
 *** \$45k Kentucky Mine Water, \$1,900 Tressel, \$5k Additional Repairs
 **** Calpine Comm. Hall \$345,960&

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PENSION BOND
Debt Service
Debt Service
600
6000002

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Other

5310 Interest on Debt	400,775	373,772	349,631	349,631	319,086	
5312 Principle Payment	1,005,000	1,850,000	1,875,000	1,875,000	1,905,000	

Bond Costs	21,002	4,950	4,950	6,000	6,000	
Total Other	1,426,777	2,228,722	2,229,581	2,230,631	2,230,086	0

7600 Transfers Out	0	0	0		0	
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BUDGET UNIT TOTAL	1,426,777	2,228,722	2,229,581	2,230,631	2,230,086	0
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Number of Personnel Budgeted

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Board Discretionary Funds
Public Assistance
Public Assistance
800
8000000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5177 Treasurers Fees	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
5187 Restroom Maintenance	0	0	0			
5187 Special Dept Expense	0	0	0			
Other	0	0	0			
Total Services & Supplies	0	0	0	0	0	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	0	0	0	0	0	0
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memo: Transfers Out

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Realignment Protective Svcs Sub Acct.
Public Assistance
Public Assistance
812
8120000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5177 Treasurers Fees	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
5187 Restroom Maintenance	0	0	0			
5187 Special Dept Expense	0	0	0	8,434	8,434	
Other	0	0	0	76,883	76,883	
Total Services & Supplies	0	0	0	85,317	85,317	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL

memo:	0	0	0	85,317	85,317	0
		Transferees Out	1,024,940	912,312	1,100,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Realignment Behavioral Health
Health & Sanitation
Health
812
8121000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5140 Maintenance Equipment	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5177 Treasurers Fees	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	64	32	0	32	32	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
	0	0	0			
5187 Special Dept Expense	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	64	32	0	32	32	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	64	32	0	32	32	0
memo:		Transferees Out	225,077	286,989	350,000	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Comm. Corrections Performance Incer
Public Protection
Detention & Corrections
813
8130000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5177 Treasurers Fees	0	0	0			
5160 Office Expense	656	0	0			
5165 Professional & Specialized	15,037	31,392	12,764			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
5187 Special Dept Expense	4,522	3,887	3,117	86,792	86,792	
Other	0	0	0			
Total Services & Supplies	20,215	35,280	15,880	86,792	86,792	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	20,215	35,280	15,880	86,792	86,792	0
memo:		Transferees Out		183,880	222,645	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Community Corrections Sub Acct.
Public Protection
Detention & Corrections
813
8131000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	
5140 Maintenance Equipment	0	0	0	0	0	
5145 Maintenance Building	0	0	0	0	0	
5177 Treasurers Fees	0	0	0	0	0	
5160 Office Expense	0	0	0	0	0	
5165 Professional & Specialized	3,834	32,148	5,308			
5166 A87 Costs	0	0	0	0	0	
5180 Rents Building	0	0	0	0	0	
	0	0	0			
5187 Special Dept Expense	0	25	48	47,500	47,500	
Other	0	0	0		0	
Total Services & Supplies	3,834	32,173	5,355	47,500	47,500	0
						*
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	3,834	32,173	5,355	47,500	47,500	0
memo:		Transferees Out		325,060	429,262	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Comm. Corrections Admin. Advice
Public Protection
Detention & Corrections
813
8131010

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	5,599	5,079	
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5177 Treasurers Fees	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	6,240	2,600	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
5187 Special Dept Expense	29	0	0	20,747	20,747	
Other	0	0	0			
Total Services & Supplies	6,269	2,600	0	26,346	25,826	0
Fixed Assets						
6228 Equipment	0	0	0			
6229 Vehicle	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	6,269	2,600	0	26,346	25,826	0
memo:		Transferees Out		151,231	2,747	0
* Probation Computer system & Jail Transport						

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Trial Court Security
Public Protection
Public Protection
813
8132000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (7)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5140 Maintenance Equipment	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5177 Treasurers Fees	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
5187 Special Dept Expense	0	0	0			
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
memo:		Transferees Out		24,300	24,300	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Realignment D.A. & P.D.
Public Protection
Public Protection
813
8133000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5177 Treasurers Fees	0	0	0			
5155 Office Expense	0	0	0	1,287	1,287	
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
5187 Special Dept Expense	296	0	0			
Other	0	0	0			
Total Services & Supplies	296	0	0	1,287	1,287	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	296	0	0	1,287	1,287	0
memo:		Transferees Out		7,000	7,000	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Juvinial Probation Camp Funding
Public Protection
Detention & Corrections
813
8134000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5240 Maintenance Equipment	0	0	0	0	0	0
5245 Maintenance Building	0	0	0	0	0	0
5177 Treasurers Fees	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	10,200	10,200	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
5502 Travel	0	0	0	0	0	0
5187 Special Dept Expense	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	10,200	10,200	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	10,200	10,200	0
memo:		Transferees Out				

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

YOBG Grant
Public Protection
Detention & Corrections
813
8134100

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FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5140 Maintenance Equipment	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5177 Treasurers Fees	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
	0	0	0			
5187 Special Dept Expense	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
memo:		Transferees Out		117,000	122,132	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Mental Health Realignment
Health & Sanitation
Health
Human Services
8150000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5140 Maintenance Equipment	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5177 Treasurers Fees	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
5187 Restroom Maintenance	0	0	0	0	0	0
5187 Special Dept Expense	0	0	0	0	0	0
Other	0	25,782	0	0	0	0
Total Services & Supplies	0	25,782	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	25,782	0	0	0	0
	memo: Transeres Out			511,167	600,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Social Services Realignment
Public Assistance
Public Assistance
Human Services
8160000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5177 Memberships	0	0	0		0	
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
Other	0	0	0			
Total Services & Supplies	0	0	0	0	0	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL

* Membership: CMSP	0	0	0	0	0	0
memo: Transfers Out				1,112,282	1,204,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Health Realignment
Health & Sanitation
Health
Human Services
8170000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5177 Treasures Fees	0	0	0		0	
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
Other	0	25,782	0		0	
Total Services & Supplies	0	25,782	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	25,782	0	0	0	0
				memo: Transerres Out	475,000	582,388

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

DNA
Public Protection
Police Protection
Law Enforcement
8180000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0	0	0	
5140 Maintenance Equipment	0	0	0	0	0	
5145 Maintenance Building	0	0	0	0	0	
5150 Memberships	0	0	0	0	0	
5160 Office Expense	0	0	0	0	0	
5165 Professional & Specialized	0	0	0	0	0	
5166 A87 Costs	0	0	0	0	0	
Other	0	0	0	1,650	1,650	
Total Services & Supplies	0	0	0	1,650	1,650	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	1,650	1,650	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Security Measures
General
Judicial/Other
Special Revenue
8211001

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0	0	0	
5140 Maintenance Equipment	0	0	0	0	0	
5145 Maintenance Building	0	0	0	0	0	
5150 Memberships	0	0	0	0	0	
5160 Office Expense	0	0	0	0	0	
5165 Professional & Specialized	0	0	0	0	0	
5166 A87 Costs	0	0	0	0	0	
Other	0	0	0	0	0	
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Micrographics Trust
General
Judicial/Other
Special Revenue
8211003

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0	0	0	
5140 Maintenance Equipment	0	0	0	0	0	
5145 Maintenance Building	0	0	0	0	0	
5150 Memberships	0	0	0	0	0	
5160 Office Expense	0	0	0	5,306	5,306	
5165 Professional & Specialized	0	0	0	0	0	
5166 A87 Costs	0	0	0	0	0	
Other	0	1,232	0	9,547	9,547	
Total Services & Supplies	0	1,232	0	14,853	14,853	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	1,232	0	14,852	14,853	0
	Transfers Out			0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Peace Officers Training
Police/Protection
Police/Protection
Special Revenue
8211004

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0	0	0	0
5140 Maintenance Equipment	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0				
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Recorder's Modernization Fund
General
Judicial/Other
Special Revenue
8211005

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0	0	0	
5140 Maintenance Equipment	0	0	0	0	0	
5145 Maintenance Building	0	0	0	0	0	
5150 Memberships	0	0	0	0	0	
5160 Office Expense	0	0	0	454	454	
5165 Professional & Specialized	10,048	0	0	0	0	
5166 A87 Costs	0	0	0	0	0	
Other	1,630	0	0	33,676	33,676	
Total Services & Supplies	11,678	0	0	34,130	34,130	0
Fixed Assets						
6228 Equipment	0	0				
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	11,678	0	0	34,130	34,130	0
		Transfers		0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

VITAL STATISTICS
General
Judicial/Other
Special Revenues
8211006

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5140 Maintenance Equipment	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0		0	
5165 Professional & Specialized	0	0	0		0	
5166 A87 Costs	0	0	0		0	
5180 Rents Building	0	0	0		0	
Other	0		875	0		0
Total Services & Supplies	0	0	875	0	0	0
Fixed Assets						
6228 Equipment	0	0				
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	875	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

LABRITORY FEES - DRUG TESTING
Public Protection
Police Protection
Special Revenue
8267650

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5140 Maintenance Equipment	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5155 Misc.	1,050	1,129	1,807	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	2,000	2,000	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	1,050	1,129	1,807	2,000	2,000	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	1,050	1,129	1,807	2,000	2,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Alcohol Program Fines Trust
Health
Health
Special Revenue
8277670

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL 0 0 0 0 0 0

STATE CONTROLLER COUNTY BUDGET ACT BUDGET UNIT DETAIL SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Automated Warrant System
Public Protection
Police Protection
Special Revenue
8277680

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0

Total Services & Supplies 0 0 0 0 0 0

7600 Transfers Out 0 0 0 0 0 0

Fixed Assets

6228 Equipment	0	0				
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL 0 0 0 0 0 0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Alcohol Education and Prevention Tru:
Health
Health
Special Revenue
8277690

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
7600 Transfers Out	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Automated Fingerprinting Identificatio
Public Protection
Police Protection
Special Revenue
8277700

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
7600 Transfers Out	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

COPS Program County
Public Protection
Police Protection
Special Revenue
8300000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0		0	
5120 Communications	0	0	0		0	
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0		0	
5150 Memberships	0	0	0		0	
5160 Office Expense	0	0	0		0	
5165 Professional & Specialized	0	0	0		0	
5166 A87 Costs	0	0	0		0	
5180 Rents Building	0	0	0		0	
Other	0	0	0	0	0	
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0		0	
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transfers Out			150,000	220,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

COPS Program City
Public Protection
Police Protection
Special Revenue
8307840

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transfers Out			120,000	108,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Rural Law Enforcement
Public Protection
Police Protection
Special Revenue
8340000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
memo: Transfers Out		500,000	500,000	550,000	500,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

K-9 Unit
Public Protection
Police Protection
Special Revenue
8371000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0		0	
5120 Communications	0	0	0		0	
5177 Treasure's Fees	0	0	0		0	
5145 Maintenance Building	0	0	0		0	
5150 Memberships	0	0	0		0	
5160 Office Expense	0	0	0		0	
5165 Professional & Specialized	0	20,835	13,035	36,666	36,666	
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0		0	
Other	11,150	90,779	0		0	
Total Services & Supplies	11,150	111,614	13,035	36,666	36,666	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	11,150	111,614	13,035	36,666	36,666	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Juvenile Probation Camps
Public Protection
Detention & Corrections
849
8491002

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	21	0			
5165 Professional & Specialized	21,775	3,000	6,875			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	28	564	0	9,000	9,000	
Total Services & Supplies	21,803	3,585	6,875	9,000	9,000	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	21,803	3,585	6,875	9,000	9,000	0
	memo: Transferees Out			0	0	0

Gov Code 30061

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Juvenile Realignment Block Grant
Public Protection
Detention & Corrections
849
8492000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	1,250	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	0	0	0	0	0	0
Total Services & Supplies	1,250	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	1,250	0	0	0	0	0
	memo: Transferees Out			10,000	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

DA's Consumers Protection Fund
Public Protection
Other
Special Revenue
8641002

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	34,000	34,000	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0		0	0
Total Services & Supplies	0	0	0	34,000	34,000	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	34,000	34,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

New Title III
Public Protection
Other
Special Revenue
8509811

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			*
5165 Professional & Specialized	0	16,098	9,594	224,481	224,481	
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	9,457	35,336	0			
Total Services & Supplies	9,457	51,434	9,594	224,481	224,481	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
* Map Printer, Fire Safe Counsel, Fire Safe Plan						
BUDGET UNIT TOTAL	9,457	51,434	9,594	224,481	224,481	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Office of Emergency Services
Public Protection
Other
Special Revenue
851VARIOUS

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			*
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	85,641	145,024	549	116,788	116,788	
Total Services & Supplies	85,641	145,024	549	116,788	116,788	0
7600 Transfers Out	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	85,641	145,024	549	116,788	116,788	0
* \$11k for Generator Courthouse						

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

OES Grant 15
Public Protection
Other
Special Revenue
8511010

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0	3,907	3,907	
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Emergency Planning	0	0	0			
Training						
Total Services & Supplies	0	0	0	3,907	3,907	0
7600 Transfers Out	0	0	0		0	
Fixed Assets						
6228 Equipment	0	0	0	0		
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	3,907	3,907	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

OES Grant 16
Public Protection
Other
Special Revenue
8511011

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	
5120 Communications	0	0	0	2,389	2,389	
5177 Treasure's Fees	0	0	0	0	0	
5145 Maintenance Building	0	0	0	0	0	
5150 Memberships	0	0	0	0	0	
5160 Office Expense	0	0	0	0	0	
5165 Professional & Specialized	4,799	0	0	0	0	
5166 A87 Costs	0	0	0	0	0	
5180 Rents Building	0	0	0	0	0	
Other	0	0	0	0	0	
Total Services & Supplies	4,799	0	0	2,389	2,389	0
7600 Transfers Out	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	4,799	0	0	2,389	2,389	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

OES Grant 17
Public Protection
Other
Special Revenue
8513012

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
7600 Transfers Out	0	0	0		0	
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL 0 0 0 0 0 0

STATE CONTROLLER COUNTY BUDGET ACT BUDGET UNIT DETAIL SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Surch & Rescue
Public Protection
Other
Special Revenue
8520000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	0	0	0			

Total Services & Supplies 0 0 0 0 0 0

7600 Transfers Out 0 0 0 0 0 0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL 0 0 0 0 0 0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Transportation Planning
Public Ways & Facilities
Transportation
Special Revenue
8530000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	250	280	0			
5166 Overhead	1,869	0	0	9,364	0	
5177 Treasure's Fees	0	0	0	0	0	
9201 Work Element 1	19,027	8,701	13,977	29,000	29,000	
9202 Work Element 2	26,079	9,549	7,329	62,000	62,000	
9203 Work Element 3	0	13,040	3,274	15,000	15,000	
9204 Work Element 4	629	14,039	34,225	5,000	5,000	
9205 Work Element 5	0	5,817	0	1,000	1,000	
9206 Work Element 6	0	564	230	5,000	5,000	
9207 Work Element 7	34,884	0	0	35,500	35,500	
9208 Work Element 8	0	22,670	11,636	0	0	
9209 Work Element 9	19,672	19,319	8,354			
Other	128,797	42,016	3,563			
Total Services & Supplies	231,207	135,995	82,587	161,864	152,500	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	231,207	135,995	82,587	161,864	152,500	0
	memo: Transfers Out			0	0	

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

State Transit
Public Ways & Facilities
Transportation
Special Revenue
8540000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
9201 Work Element 1	0	0	0			
9202 Work Element 2	0	0	0			
9203 Work Element 3	0	0	0			
9204 Work Element 4	0	0	0			
	0	0	0			
9205 Work Element 5	0	0	0			
9206 Work Element 6	0	0	0	0	0	0
9207 Work Element 7	0	0	0	0	0	0
9208 Work Element 8	0	0	0	0	0	0
9209 Work Element 9	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transfers Out			130,000	130,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Local Transportation
Public Ways & Facilities
Transportation
Special Revenue
8550000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0		
5120 Communications	0	0	0	0		
5177 Treasure's Fees	0	0	0			
9201 Work Element 1	0	0	0	1,000	1,000	
9202 Work Element 2	0	0	0	1,000	1,000	
9203 Work Element 3	0	0	0			
9204 Work Element 4	0	0	0			
9205 Work Element 5	0	0	0	500	500	
9206 Work Element 6	0	0	0	75,000	75,000	
9207 Work Element 7	0	0	0	1,000	1,000	
9208 Work Element 8	0	0	0			
9209 Work Element 9	0	0	0			
Other	1,143	43	0			
Total Services & Supplies	1,143	43	0	78,500	78,500	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	1,143	43	0	78,500	78,500	0
	memo: Transfers Out			20,000	20,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Standards and Training for Corrections
Public Protection
Policing
Special Revenue
8628750

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	5,000	0	34,000	34,000	
Total Services & Supplies	0	5,000	0	34,000	34,000	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	5,000	0	34,000	34,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Standards and Training for Probation
Public Protection
Policing
Special Revenue
8628760

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	161	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	59			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	7,783	7,123	7,191	95,670	95,670	
Total Services & Supplies	7,783	7,284	7,250	95,670	95,670	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	7,783	7,284	7,250	95,670	95,670	0
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COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Standards and Training for Probation
Public Protection
Policing
Special Revenue
8628800

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	772	135	1,509			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	1,748			
5160 Office Expense	689	64	128			
5165 Professional & Specialized	7,243	37,208	61,045			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	675	810			
Other	0	0	0	26,547	26,547	
	0	0	0			
Total Services & Supplies	8,705	38,081	65,241	26,547	26,547	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	8,705	38,081	65,241	26,547	26,547	0
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COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Criminal Justice Facilities
Public Protection
Other
Special Revenue
8630000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0	164	164	
5165 Professional & Specialized	78,889	18,678	4,358	90,000	90,000	
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	2,132	25,770	636	5,000	5,000	
Total Services & Supplies	81,021	44,448	4,994	95,164	95,164	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	81,021	44,448	4,994	95,164	95,164	0
Paint Sheriff's Sun Station \$10k, Courthouse Drainage \$60k						

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Tax Collection Cost Trust
General
Finance
Special Revenue
8670000

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FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	0	0	0	20,000	20,000	
Total Services & Supplies	0	0	0	20,000	20,000	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	20,000	20,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Supplemental Roll Admin. Tax Collector
General
Finance
Special Revenue
8698850

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
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Services & Supplies

5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	0	0	0	10,000	10,000	
Total Services & Supplies	0	0	0	10,000	10,000	0

Fixed Assets

6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0

BUDGET UNIT TOTAL	0	0	0	10,000	10,000	0
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COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Supplemental Roll Admin. Assessor
General
Finance
Special Revenue
8698860

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	663	1,516			
5160 Office Expense	0	602	86			
5165 Professional & Specialized	0	0	350			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	0	3,018	4,919	29,000	29,000	
* Services & Supplies, Wages transfer to GF						
Total Services & Supplies	0	4,282	6,870	29,000	29,000	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	4,282	6,870	29,000	29,000	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Supplemental Roll Admin. Auditor
General
Finance
Special Revenue
8698870

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0		0	
5120 Communications	0	0	0		0	
5177 Treasure's Fees	0	0	0		0	
5145 Maintenance Building	0	0	0		0	
5150 Memberships	0	0	0		0	
5160 Office Expense	0	0	0		0	
5165 Professional & Specialized	0	0	0		0	
5166 A87 Costs	0	0	0		0	
5180 Rents Building	0	0	0		0	
Other	0	0	0	6,500	6,500	
Total Services & Supplies	0	0	0	6,500	6,500	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	6,500	6,500	0

STATE CONTROLLER
COUNTY BUDGET ACT

BUDGET UNIT DETAIL

SCHEDULE 9

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Assessor's Reproduction Costs Trust
General
Finance
Special Revenue
8760000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0		
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0	0		
5150 Memberships	1,085	325	0	0		
5160 Office Expense	1,120	902	0			
5165 Professional & Specialized	43	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	4,821	4,255	0	20,000	20,000	
* Services & Supplies						
Total Services & Supplies	7,068	5,482	0	20,000	20,000	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	7,068	5,482	0	20,000	20,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

GIS
General
Other
Special Revenue
8761000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0	12,000	12,000	
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	0	0	0			
Total Services & Supplies	0	0	0	12,000	12,000	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	12,000	12,000	0
	memo: Transfers Out					

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

LEA
Health & Sanitation
Health
Special Revenue
8915615

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0		0	
5120 Communications	0	0	0		0	
5177 Treasure's Fees	0	0	0		0	
5145 Maintenance Building	0	0	0		0	
5150 Memberships	0	0	0		0	
5160 Office Expense	0	0	0		0	
5165 Professional & Specialized	0	0	0		0	
5166 A87 Costs	0	0	0		0	
5180 Rents Building	0	0	0		0	
Other	0	0	0		0	
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment		0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transfers Out			21,000	21,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Hospital Preparedness
Health & Sanitation
Health
Special Revenue
8915618

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment		0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transfers Out			35,000	35,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

California Endowment
Health & Sanitation
Health
Special Revenue
8915619

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment		0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transeres Out			0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Workforce Ed & Training MHSA
Health & Sanitation
Health
Special Revenue
8915672

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment		0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transfers Out			1,100,000	1,100,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

Prevention Early Intervention MHSA
Health & Sanitation
Health
Special Revenue
8915675

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	97	0	0	0	0	0
Total Services & Supplies	97	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	97	0	0	0	0	0
	memo: Transerres Out			250,000	250,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

MHSA PLANNING
Health & Sanitation
Health
Special Revenue
8915671

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0	1,656	0	0
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	133	0	0			
Total Services & Supplies	133	0	0	1,656	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	133	0	0	1,656	0	0
	memo: Transfers Out			0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

SAMHSA
Health & Sanitation
Health
Special Revenue
8915674

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0		0	
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transfers Out			0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

ALCOHOL PRG, NNA, SGF
Health & Sanitation
Health
Special Revenue
8915681

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0
	memo: Transferees Out			0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

DFS
Health & Sanitation
Health
Special Revenue
8915682

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0	0	0	0
5177 Treasure's Fees	0	0	0	0	0	0
5145 Maintenance Building	0	0	0	0	0	0
5150 Memberships	0	0	0	0	0	0
5160 Office Expense	0	0	0	0	0	0
5165 Professional & Specialized	0	0	0	0	0	0
5166 A87 Costs	0	0	0	0	0	0
5180 Rents Building	0	0	0	0	0	0
Other	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
7600 Transfers Out	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

MHSA CAP FACILITIES & TECH
Health & Sanitation
Health
Special Revenue
8915676

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0			
5120 Communications	0	0	0			
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	0	0	0			
5166 A87 Costs	0	0	0			
5180 Rents Building	0	0	0			
Other	0	0	0	(1,667)	0	0
Total Services & Supplies	0	0	0	(1,667)	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	(1,667)	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

SAPT DIS, PRE, FLN, CL, HIV
Health & Sanitation
Health
Special Revenue
8915685

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0	0	0	0
5120 Communications	0	0	0		0	
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0		0	
5150 Memberships	0	0	0		0	
5160 Office Expense	0	0	0		0	
5165 Professional & Specialized	0	0	0		0	
5166 A87 Costs	0	0	0		0	
5180 Rents Building	0	0	0		0	
Other	0	0	0		0	
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

PROP 36 SUB ABUSE TRUST
Health & Sanitation
Health
Special Revenue
8915820

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0		0	
5120 Communications	0	0	0		0	
5177 Treasure's Fees	0	0	0			
5145 Maintenance Building	0	0	0		0	
5150 Memberships	0	0	0		0	
5160 Office Expense	0	0	0		0	
5165 Professional & Specialized	0	0	0		0	
5166 A87 Costs	0	0	0		0	
5180 Rents Building	0	0	0		0	
Other	0	0	0			
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

ABOVE GROUND TANKS
Public Protection
Police Protection
Special Revenue
8915821

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Services & Supplies						
5106 Insurance	0	0	0		0	
5120 Communications	0	0	0		0	
5177 Treasure's Fees	0	0	0		0	
5145 Maintenance Building	0	0	0		0	
5150 Memberships	0	0	0		0	
5160 Office Expense	0	0	0		0	
5165 Professional & Specialized	0	0	0		0	
5166 A87 Costs	0	0	0		0	
5180 Rents Building	0	0	0		0	
Other	0	0	0		0	
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	0	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Fund Title
Activity
Fund
Budget Unit

AVIATION
Transportation Terminal
033 Aviation
0333010

Adopted

Preliminary

OPERATION OF ENTERPRISE FUND

CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Financing Source by Revenue Category						
Use Of Money	0	0	0			
Inter Government	10,000	10,000	10,000	15,000	15,000	
Charges For Services	0	0	0		0	
Miscellaneous	15,000	15,000	15,000		0	
Operating Revenues	25,000	25,000	25,000	15,000	15,000	0
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0
Operating Expenses						
5240 Maintenance	0	0	0			
5177 Treasurers Fees	0	0	0			
5155 Misc.	0	0	0			
5165 Professional & Specialized	0	0	0			
5187 Special Dept Expense	163	532	201	13,961	7,007	
7003 Administration	0	0	0	768	768	
5195 Utilities	1,823	2,047	1,703	1,500	1,500	
Total Services & Supplies	1,986	2,579	1,904	16,229	9,275	0
Fixed Assets						
Total Fixed Assets	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	1,986	2,579	1,904	16,229	9,275	0
Net Operating Income	23,014	22,421	23,096	(1,229)	5,725	0
Non-Operating Revenue (Expenses)						
5106 Insurance	(8,234)	(9,232)	(1,911)	(1,911)	(1,948)	
5166 Cost Allocation	5,829	0	(13,961)	(13,961)	(7,007)	
Taxes	0	0	0	0	0	0
Use of Money	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0
Non-Operating	(2,405)	(9,232)	(15,872)	(15,872)	(8,955)	0
Income Before Transfers	20,609	13,189	7,224	(17,101)	(3,230)	0
Transfers In (out)	15,000	15,000	15,000	15,000	16,471	15,000
Change In Net Assets	35,609	28,189	22,224	(2,101)	13,241	15,000
Net Assets Beginning	0	0	0	(17,899)	0	(17,899)
Net Assets End	35,609	28,189	22,224	(20,000)	13,241	(2,899)

COST ALLOCATION

FUND/DEPT	DEPARTMENT NAME	Proposed	
		2025-26	2024/25
0015010	BOARD OF SUPERVISORS		
0015020	ASSESSOR		
Adopted	CONTRIBUTIONS TO OTHERS	(243)	(3,306)
0015160	ECON. DEVELOPMENT.		
0015200	ELECTIONS	(4,200)	
0015290	ENGINEER		(141)
0015360	COURTS		
0015370	DISTRICT ATTORNEY		
0015380	PUBLIC DEFENDER		
0015390	LAW LIBRARY		
0015400	GRAND JURY		
0015430	CLERK/RECORDER		
0015450	SHERIFF-CORONER		
0015460	MARINE PATROL		
0015470	OCJP DRUG GRANT	(26)	
0015480	JAIL		
0015490	PROBATION		
0015510	VICTIM WITNESS		
0015520	BUILDING		
0015530	AG COMMISSIONER		
0015550	OES		
0015560	PLANNING		
0015570	LAFCO		
0015650	ANIMAL CONTROL	(56)	
0015900	LIBRARY		
0015910	FARM ADVISOR	(81)	
0015920	MISC REBATES REFUNDS		
0015930	TRAN		
0015940	AB8 EQUALIZATION		
0015950	PUBLIC WORKS		(75)
0310000	ROAD		
0330000	AVIATION		
0416050	SOLID WASTE		
0515610	HEALTH		
0515670	MENTAL HEALTH		
0515800	WELFARE ADMIN..		
055	CO TRANSPORTATION		
071	FISH & GAME COMMISSION		
077	PREDATOR CONTROL		
201	CSA #1		
202	CSA #2		
203	CSA #3		
204	CSA #4		
205	CSA #5		
207	CSA 4A5A		
208	PARKS		
415	CALPINE WATER		
422	CEMETERY 2		
423	CEMETERY 3		
425	CEMETERY 5		
823	Families First		
853	TRANSPORTATION PLANNING		
	TOTAL	2263,167	

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Fund Title
Activity
Fund
Budget Unit

SOLID WASTE OPERATIONS
Sanitation
041 Solid Waste Enterprise
0416040
0416040

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Financing Source by Revenue Category						
4515 Solid Waste Fees	909,107	1,410,524	901,652	938,699	938,699	
4515 Less: write off of bad debt				0	(41,026)	
4523 Building Permits	0	0	0	10,000	10,000	
4529 Recyclables	38,911	7,094	631	10,000	10,000	
4530 Miscellaneous	19,665	18,789	10,120	10,000	10,000	
4370 Grant Revenues	0	0	0			
Operating Revenues	967,683	1,436,408	912,403	968,699	927,673	0
Salaries & Employee Benefits						
5000 Regular Salaries	60,078	109,593	120,993	202,498	80,616	
5001 Transfer Stations	84,799	60,789	54,686	208,132	164,892	
5001 Land Fill	0	0	0			
5002 Overtime	1,712	1,185	623	11,199		
5004 Retirement	7,834	8,517	12,101			
5007 Benefits	73,923	40,049	42,619	0	105,448	
Total Salaries & Benefits	228,346	220,134	231,021	421,829	350,956	0
Services & Supplies						
5177 Miscellaneous	283	720	0	7,000	7,000	
8910 Communications	287	329	994	2,000	2,000	
8911 Memberships	2,400	2,400	2,400	2,500	2,500	
8912 Office Expense	2,248	2,360	2,077	2,500	2,500	
8915 Utilities/Landfill	2,698	391	346	3,000	3,000	
8916 Utilities/Transfer Sites	399	2,172	1,789	500	500	
8920 Clothing	2,303	1,386	1,864	1,500	1,500	
8921 Household Expenses	2,468	2,612	1,078	1,000	1,000	
8940 Maintenance. Equipments	7,652	9,204	12,380	10,000	10,000	
8941 Maintenance. Signs/Fence	2,519	1,252	242	4,000	4,000	
8942 Maintenance. Buildings	0	471	184	2,000	2,000	
8943 Oil Recycling/Freon Fluid	16,225	634	11,707	15,000	15,000	
8960 Mall Tools and Equipment	928	109	72	1,000	1,000	
8952 Road - Brush Chipper	8,713	4,881	1,807	50,000	50,000	
8953 Road - Burning	37,925	36,093	33,987	30,000	30,000	
8954 Litter Control	301	611	33	1,000	1,000	
8955 Road - Director Mgt.	8,157	19,193	11,950	15,000	15,000	
8956 Road - Superintendent Mgt.	20,966	30,404	23,360	25,000	25,000	
8957 Road - Administration	28,087	50,458	22,138	35,500	35,500	
8958 Road - Accounting	143	0	0	5,000	5,000	
8959 Road - Miscellaneous	58,974	75,932	45,635	75,000	75,000	
8949 Road Snow Removal	6,923	3,261	631	10,000	10,000	
8994 Publications/Legal Notices	646	467	228	500	500	
8995 Special Dept. Expenses	7,910	13,258	5,245	15,000	15,000	
8996 Transportation	0	5	0	1,000	1,000	
8997 Porta-Pots	6,602	9,491	6,914	6,500	6,500	
Total Services & Supplies	225,755	268,093	187,060	321,500	321,500	0

Continued on next page

COUNTY OF SIERRA
STATE OF CALIFORNIA

Fund Title
Activity
Fund
Budget Unit

SOLID WASTE OPERATIONS
Sanitation
041 Solid Waste Enterprise
6040

Preliminary

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Continued from previous page						
Professional Services						
8970 County Counsel	0	0	0	1,000	1,000	
8972 Consultant Mgt	34,739	48,374	6,604	70,000	70,000	
8973 Water Testing	0	0	0	10,000	10,000	
8975 SRRE-HWWE	460	396	0	6,000	6,000	
8976 SRRE-NDFE	0	0	0			
8977 SRRE Siting Element	0	0	0			
8978 SRRE Miscellaneous	0	0	0			
8979 RWQCB Annual Report	29,413	25,526	23,341	5,000	5,000	
8980 Haul Contract	307,144	356,930	292,786	375,000	375,000	
8981 Tire Removal	223	0	417	500	500	
5165 Professional & Spec Svcs	11,353	19,180	11,160			
8985 IWWB/SBE	0	0	0			
8986 Waste Discharge Req	0	0	0	1,000	1,000	
8990 Fees - IWWB/SBE	0	8	0	2,500	2,500	
8987 Household Hazardous Waste	31,006	20,818	15,691	20,000	20,000	
8992 Fees - Air Quality	0	0	0			
8993 Fees - RWQCB	28,496	28,560	50,728	28,000	28,000	
Total Professional Services	442,833	499,792	400,727	519,000	519,000	0
Other Charges						
8983 Oil Recycling Grants	0	0	0	8,000	8,000	
8984 Recycling Grants	0	0	0			
Total Other Charges	0	0	0	8,000	8,000	0
Fixed Assets						
8961 Building & Improvements	0	0	0			
8962 Equipment	15,721	0	0			
Total Fixed Assets	15,721	0	0	0	0	0
TOTAL OPERATING EXPENSE	912,655	988,019	818,808	1,270,329	1,199,456	0
Net Operating Income	55,027	448,389	93,595	(301,629)	(271,783)	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Fund Title
Activity
Fund
Budget Unit

SOLID WASTE FEE ADMIN
Sanitation
041 Solid Waste Enterprise
0416050

Preliminary

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Non-Operating Expenses						
Salaries & Employee Benefits						
5000 Regular Salaries	3,313	1,899	0	5,185		
5001 Extra Help	0	0	0			
5002 Overtime	0	0	0			
5004 Retirement	11,176	17,301	13,750	3,065		
5007 Benefits	1,208	543	0	2,065		
Total Salaries & Benefits	15,697	19,743	13,750	10,315	0	0
Services & Supplies						
8930 Insurance	50,809	0	0	21,422	46,464	
5120 Communications	0	0	0			
5140 Maintenance Equipment	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0	264	264	
5165 Professional & Specialized	0	0	0	2,500	2,500	
8971 A87 Costs	0	0	0	21,590	58,792	
5174 Publications & Legal Notices	0	0	0			
5187 Special Dept Expense	(1,609)	(0)	58,795			
8998 Closure/Post-Closure Fund	0	0	0			
8999 RWQCB Trust Fund	0	0	0			
5191 Transportation & Travel	0	0	0			
Total Services & Supplies	49,200	(0)	58,795	45,776	108,019	0
Fixed Assets						
6228 Equipment	0	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0	0
TOTAL NON-OPERATING EXPENSE	64,897	19,743	72,545	56,091	108,019	0
NON-OPERATING REVENUES(EXPENSES)						
Taxes	3,752	4,345	3,039			
Use of Money	9,680	12,141	11,684			
Intergovernmental	0	0	0		0	
Non-Operating	13,432	16,486	14,723	0	0	0
NON-OPERATING NET REVENUES(EXPENSES)	(51,465)	(3,257)	(57,822)	(36,958)	(108,019)	0
Income Before Transfers	3,563	445,132	35,774	(36,958)	(379,802)	0
* Transfers In (out)	8,744	0	0	(30,000)		
Change In Net Assets	12,306	445,132	35,774	(66,958)	(379,802)	0
Net Assets Beginning		363,538		500,000	500,000	
Net Assets End	12,306	808,670	399,312	433,042	120,198	0
Number of Personnel Budgeted	3.0	4.7	4.7	4.7	4.7	4.7
* RWQCB Trust Fund				0		0
* Closure/Post-Closure Fund						
* RWQCB Trust Fund						

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

OPERATION OF ENTERPRISE FUND

Fund Title
Activity
Fund
Budget Unit

SOLID WASTE FUNDS
Sanitation
042 SW Closure Post Closer
0420000
Closure Post Closer

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Financing Source by Revenue Category						
Licenses Permits & Franchises	0	0	0	0	0	0
Fines, Forfeitures & Penalties	0	0	0	0	0	0
Interest	13,632	16,710	17,926			
Transfers In	0	0	0	0	0	0
Operating Revenues	13,632	16,710	17,926	0	0	0
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5165 Professional & Specialized	0	0	0			
5168 Publications & Legal Notices	0	0	0			
8974 Closure/Post Closure	0	4,725	0			
8957 Road Administration	0	0	0			
7600	566,771	0	0			
Total Services & Supplies	566,771	4,725	0	0	0	0
Fixed Assets						
8963 Equipment	13,508	0	0			
Total Fixed Assets	13,508	0	0		0	0
BUDGET UNIT TOTAL	580,279	4,725	0	0	0	0
Net Operating Income	(566,647)	11,985	17,926	0	0	0
Non-Operating Revenue (Expenses)						
5106 Insurance						
5166 Cost Allocation						
Taxes						
Use of Money						
Intergovernmental						
Non-Operating	0	0	0	0	0	0
Income	(566,647)	11,985	17,926	0	0	0
Change In Net Assets	(566,647)	11,985	17,926	0	0	0
Net Assets Beginning	1,559,729	115,617	115,617	1,149,305	1,187,918	0
Net Assets End	993,082	127,602	133,543	1,149,305	1,187,918	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

OPERATION OF ENTERPRISE FUND

Fund Title
Activity
Fund
Budget Unit

SOLID WASTE FUNDS
Sanitation
042 SW Post Closer
0421000
Post Closer Reserve Fund

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Financing Source by Revenue Category						
Licenses Permits & Franchises	0	0	0	0	0	0
Fines, Forfeitures & Penalties	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Transfers In	80,273	0	0	0	0	0
Operating Revenues	80,273	0	0	0	0	0
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5165 Professional & Specialized	0	0	0			
5168 Publications & Legal Notices	0	0	0			
8957 Road Administration	0	0	0			
	0	0	0			
Total Services & Supplies	0	0	0		0	0
Fixed Assets						
8963 Equipment	13,508	0	0			
Total Fixed Assets	13,508	0	0		0	0
BUDGET UNIT TOTAL	13,508	0	0		0	0
Net Operating Income	66,765	0	0		0	0
Non-Operating Revenue (Expenses)						
5106 Insurance						
5166 Cost Allocation						
Taxes						
Use of Money						
Intergovernmental						
Non-Operating	0	0	0	0	0	0
Income	66,765	0	0			0
Change In Net Assets	66,765	0	0	0	0	0
Net Assets Beginning	0	0	0			
Net Assets End	66,765	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

OPERATION OF ENTERPRISE FUND

Fund Title
Activity
Fund
Budget Unit

SOLID WASTE GRANT FUNDS
Sanitation
042 SW Post Closure
0422000
Cost for Closure/Monitoring

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Financing Source by Revenue Category						
Licenses Permits & Franchises	0	0	0	0	0	0
Fines, Forfeitures & Penalties	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Transfers In	486,499	0	0	0	0	0
Operating Revenues	486,499	0	0	0	0	0
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5165 Professional & Specialized	0	0	0	0	0	0
5168 Publications & Legal Notices	0	0	0	0	0	0
8957 Road Administration	0	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0	0
Fixed Assets						
8963 Equipment	13,508	0	0	0	0	0
Total Fixed Assets	13,508	0	0	0	0	0
BUDGET UNIT TOTAL	13,508	0	0	0	0	0
Net Operating Income	472,991	0	0	0	0	0
Non-Operating Revenue (Expenses)						
5106 Insurance						
5166 Cost Allocation						
Taxes						
Use of Money						
Intergovernmental						
Non-Operating	0	0	0	0	0	0
Income	472,991	0	0	0	0	0
Change In Net Assets	472,991	0	0	0	0	0
Net Assets Beginning	0	0	0	0	0	0
Net Assets End	472,991	0	0	0	0	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

OPERATION OF ENTERPRISE FUND

Fund Title
Activity
Fund
Budget Unit

SOLID WASTE GRANT FUNDS
Sanitation
043 Solid Waste Enterprise
043
Grants

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5155 Memberships	0	0	0			
5165 Professional & Specialized	2,148	1,655	1,809			
5168 Publications & Legal Notices	1,163	1,815	0			
5177 Treasurer's Fees	0	0	0			
8914 Publications	0	0	0			
8957 Road Administration	0	0	0	0	0	0
5131 Supplies	0	0	0	0	0	0
8975 SRRE HWWE	0	0	0			
8983 Oil Recycle	0	0	0			
8986 Waste Discharge	0	0	0			
8995 Special Department Exp	15,779	2,714	0	45,000	45,000	
8996 Travel	0	0	0			
8997 Porta-Pots	0	0	0			
Total Services & Supplies	19,090	6,185	1,809	45,000	45,000	0
Fixed Assets						
8963 Equipment	13,508	0	0			
Total Fixed Assets	13,508	0	0	0	0	0
BUDGET UNIT TOTAL	32,598	6,185	1,809	45,000	45,000	0
Non-Operating Revenue (Expenses)						
5106 Insurance	0	0	0			
5166 Cost Allocation	0	0	0			
Taxes	0	0	0	0	0	0
Use of Money	632	(922)	(1,511)			
Intergovernmental	15,000	15,000	7,500	45,000	45,000	
Non-Operating	15,632	14,078	5,989	45,000	45,000	0
Income Before Transfers	(16,966)	7,893	4,180	(45,000)	0	0
Transfers In (out)	0	0	0		(3,000)	
Change In Net Assets	(16,966)	7,893	4,180	(45,000)	(3,000)	0
Net Assets Beginning	0	0	0		40,000	
Net Assets End	(16,966)	7,893	4,180	(45,000)	37,000	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Fund Title
Activity
Fund
Budget Unit

SOLID WASTE GRANT FUNDS
Sanitation
044 WQCB
044

Preliminary

OPERATION OF ENTERPRISE FUND

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5106 Insurance						
5168 Publications & Legal Notices						
5177 Treasurer's Fees						
8914 Publications						
8957 Road Administration						
5131 Supplies	35,417	6,185	26,636			
8975 SRRE HWWE						
8983 Oil Recycle						
8986 Waste Discharge						
8995 Special Department Exp						
8996 Travel						
5165 Professional & Specialized						
5191 Transportation & Travel						
Total Services & Supplies	35,417	6,185	26,636	0	0	0
Fixed Assets						
6228 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	35,417	6,185	26,636	0	0	0
Non-Operating Revenue (Expenses)						
5106 Insurance	0	0	0			
5166 Cost Allocation	0	0	0			
Taxes	0	0	0	0	0	0
Use of Money	632	(922)	(1,511)		600	
Intergovernmental	15,000	15,000	7,500			
Non-Operating	15,632	14,078	5,989	0	600	0
Income Before Transfers	(19,785)	7,893	(20,647)	0	600	0
Transfers In (out)	0	0	0	0	0	0
Change In Net Assets	(19,785)	7,893	(20,647)	0	600	0
Net Assets Beginning	9,031	0	0	42,374	42,374	
Net Assets End	(10,754)	7,893	(20,647)	42,374	42,974	0

COUNTY OF SIERRA
STATE OF CALIFORNIA

Preliminary

Budget Name
Function
Activity
Fund
Budget Unit

COUNTY TRANSPORTATION
Public Ways and Facilities
Senior Van Transportation
055 County Transportation
0550000

FINANCING USES CLASSIFICATION (1)	2022-23 ACTUAL (2)	2023-24 ACTUAL (3)	2024-25 ESTIMATED (4)	2024-25 ADOPTED (5)	2025-26 PRELIMINARY (6)	2025-26 Final (7)
Financing Source by Revenue Category						
Licenses Permits & Franchises	0	0	0	0	0	0
Inter Government	(41,832)	34,995	0	139,931	139,931	
Charges For Services	0	0	0			
Miscellaneous	154,168	161,722	(73,717)			
Operating Revenues	112,336	196,717	-73,717	139,931	139,931	0
Salaries & Employee Benefits						
5000 Regular Salaries						
5001 Extra Help						
5002 Overtime						
5007 Benefits						
Total Salaries & Benefits	0	0	0	0	0	0
Services & Supplies						
5106 Insurance	0	0	3,589	3,589	3,589	
5140 Maintenance Equipment	0	0	0			
5145 Maintenance Building	0	0	0			
5150 Memberships	0	0	0			
5160 Office Expense	0	0	0			
5165 Professional & Specialized	4,287	16,226	6,970			
5166 A87 Costs				4,572	12,125	
6200 Depreciation	24,313	38,029	0			
5175 Rents & Leases Equipment	0	0	0			
5180 Rents Building	0	0	0			
5187 Special Dept Expense	0	1,096	0			
6080 Golden Ray	80,000	75,000	107,225	80,000	80,000	
6081 Inc Seniors	80,000	75,000	142,519	80,000	80,000	
7600 Transfer to Other Funds	0	0	0			
Total Services & Supplies	188,600	205,351	260,303	168,161	175,714	0
Fixed Assets						
6232 Equipment	0	0	0			
Total Fixed Assets	0	0	0	0	0	0
BUDGET UNIT TOTAL	188,600	205,351	260,303	168,161	175,714	0
Net Operating Income	(76,264)	(8,634)	(334,020)	(28,230)	(35,783)	0
Non-Operating Revenue (Expenses)						
5106 Insurance	0	0	0			
5166 Cost Allocation	(14,301)	(16,200)	(4,572)	(4,572)	(12,125)	
Taxes	0	0	0	0	0	0
Use of Money	(2,560)	0	0			
Other	0	0	0			
Non-Operating	(16,861)	(16,200)	(4,572)	(4,572)	(12,125)	0
Income Before Transfers	(93,124)	(24,834)	(338,592)	(32,802)	(47,908)	0
Transfers In (out)	89,845	161,722	324,476	142,000	142,000	0
Change In Net Assets	(3,279)	136,888	(14,116)	113,769	94,092	0
Net Assets Beginning	0	0	0	0	0	0
Net Assets End	(3,279)	136,888	(14,116)	113,769	94,092	0

COST ALLOCATION

FUND/DEPT	DEPARTMENT NAME	Proposed	
		2025-26	2024/25
0015010	BOARD OF SUPERVISORS		
0015020	ASSESSOR		
Adopted	CONTRIBUTIONS TO OTHERS	(243)	(3,306)
0015160	ECON. DEVELOPMENT.		
0015200	ELECTIONS	(4,200)	
0015290	ENGINEER		(141)
0015360	COURTS		
0015370	DISTRICT ATTORNEY		
0015380	PUBLIC DEFENDER		
0015390	LAW LIBRARY		
0015400	GRAND JURY		
0015430	CLERK/RECORDER		
0015450	SHERIFF-CORONER		
0015460	MARINE PATROL		
0015470	OCJP DRUG GRANT	(26)	
0015480	JAIL		
0015490	PROBATION		
0015510	VICTIM WITNESS		
0015520	BUILDING		
0015530	AG COMMISSIONER		
0015550	OES		
0015560	PLANNING		
0015570	LAFCO		
0015650	ANIMAL CONTROL	(56)	
0015900	LIBRARY		
0015910	FARM ADVISOR	(81)	
0015920	MISC REBATES REFUNDS		
0015930	TRAN		
0015940	AB8 EQUALIZATION		
0015950	PUBLIC WORKS		(75)
0310000	ROAD		
0330000	AVIATION		
0416050	SOLID WASTE		
0515610	HEALTH		
0515670	MENTAL HEALTH		
0515800	WELFARE ADMIN..		
055	CO TRANSPORTATION		
071	FISH & GAME COMMISSION		
077	PREDATOR CONTROL		
201	CSA #1		
202	CSA #2		
203	CSA #3		
204	CSA #4		
205	CSA #5		
207	CSA 4A5A		
208	PARKS		
415	CALPINE WATER		
422	CEMETERY 2		
423	CEMETERY 3		
425	CEMETERY 5		
823	Families First		
853	TRANSPORTATION PLANNING		
	TOTAL	2263,167	