

COUNTY OF AMADOR
PROPOSED
ADOPTED BUDGET



FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025

PREFACE

TO THE TAXPAYERS OF AMADOR COUNTY:

The Board of Supervisors of the County of Amador presents herewith to the taxpayers of Amador County the Adopted County budget for the year beginning July 1, 2024 and ending June 30, 2025.

This budget has been compiled in accordance with the provisions of the Government Code sections 29000 to 29144 inclusive, and Sections 30200 and 53065, known as the "County Budget Act", and covers the requests and allowances for the various departments of County Government, and those special districts whose affairs and funds are under the supervision and control of the Board of Supervisors.

The requirements of the Special Districts within the County, whose affairs and funds are under the supervision and control of their own governing bodies, have been added as a matter of information to the taxpayers.

Respectfully submitted,

*Brian Oneto, Chairman
Supervisor District 5*

*Patrick Crew
Supervisor District 1*

*Richard M Forster
Supervisor District 2*

*Jeff Brown
Supervisor District 3*

*Frank Axe
Supervisor District 4*

*Charles T. Iley
County Administrative Officer*



AMADOR COUNTY OFFICIALS

BOARD OF SUPERVISORS

PATRICK CREW, Jackson	Supervisor, District 1
RICHARD M. FORSTER, Ione	Supervisor, District 2
JEFF BROWN, Pioneer	Supervisor, District 3
FRANK AXE, Sutter Creek	Supervisor, District 4
BRIAN ONETO, Drytown	Supervisor, District 5

ELECTED COUNTY OFFICIALS

JAMES B. ROONEY	Assessor
TACY ONETO ROUEN	Auditor-Controller
KIMBERLY L. GRADY	Clerk-Recorder
TODD RIEBE	District Attorney
GARY W. REDMAN	Sheriff-Coroner
RENEE C. DAY	Superior Court Judge, Assistant Presiding Judge
J.S. HERMANSON	Superior Court Judge, Presiding Judge
ELIZABETH NELSON	Treasurer-Tax Collector

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COUNTY OF AMADOR
 State of California
 Assessed Valuations, Tax Rates
 and Total Budget Requirements
 Fiscal Years 1947-1948 through 2024-2025

YEAR	FULL CASH ASSESSED VALUATIONS	TAX RATES		TOTAL BUDGET REQUIREMENTS
		INSIDE	OUTSIDE	
1947-48	70,167,980	1.78	1.96	1,116,631
1948-49	80,933,380	1.78	1.96	1,449,156
1949-50	100,742,240	1.59	1.73	1,057,757
1950-51	100,988,740	1.58	1.72	1,801,502
1951-52	107,971,080	1.54	1.66	1,629,341
1952-53	111,512,080	1.50	1.60	1,457,642
1953-54	119,204,080	1.50	1.82	1,616,270
1954-55	133,705,640	1.49	1.59	1,685,291
1955-56	140,015,900	1.45	1.55	1,804,542
1956-57	145,131,000	1.67	1.92	2,053,910
1957-58	146,748,720	1.65	1.90	2,321,910
1958-59	148,987,900	1.55	1.80	2,790,269
1959-60	153,348,020	1.55	1.80	4,588,359
1960-61	167,927,380	1.22	1.22	4,521,461
1961-62	196,293,920	1.74	1.92	4,936,078
1962-63	193,360,060	1.75	1.90	5,107,819
1963-64	199,138,800	1.73	1.88	4,932,834
1964-65	207,173,020	1.83	1.98	5,168,849
1965-66	208,487,760	1.72	1.87	5,229,582
1966-67	202,171,900	1.87	2.02	5,202,867
1967-68	210,112,580	1.82	1.82	5,279,989
1968-69	214,024,936	1.79	1.93	6,075,119
1969-70	224,507,852	1.93	1.98	6,087,411
1970-71	233,817,288	2.20	2.20	4,794,284
1971-72	246,021,336	2.34	2.34	4,175,300
1972-73	280,311,260	1.94	1.94	4,052,500
1973-74	304,174,052	1.87	1.87	4,860,418
1974-75	337,119,144	2.42	2.42	6,389,948
1975-76	369,695,152	2.42	2.42	7,160,202
1976-77	414,152,676	2.35	2.35	7,671,726
1977-78	471,036,568	2.54	2.54	10,190,046
1978-79	511,408,904		1.00	9,115,188
1979-80	618,497,084		1.00	11,548,219
1980-81	681,447,920		1.00	12,255,893
1981-82	747,581,500		1.00	14,248,746
1982-83	849,218,905		1.00	13,184,505
1983-84	903,850,000		1.00	12,690,678
1984-85	966,046,735		1.00	15,757,116
1985-86	1,011,977,577		1.00	16,925,810
1986-87	1,161,205,159		1.00	17,873,116
1987-88	1,281,486,595		1.00	19,723,008
1988-89	1,390,694,003		1.00	22,111,147
1989-90	1,459,093,606		1.00	24,385,826
1990-91	1,545,093,619		1.00	26,648,259
1991-92	1,741,339,799		1.00	29,301,017

COUNTY OF AMADOR
 State of California
 Assessed Valuations, Tax Rates
 and Total Budget Requirements
 Fiscal Years 1947-1948 through 2024-2025

YEAR	FULL CASH ASSESSED VALUATIONS	TAX RATES		TOTAL BUDGET REQUIREMENTS
		INSIDE	OUTSIDE	
1992-93	1,858,789,937		1.00	33,634,193
1993-94	2,022,929,790		1.00	29,679,021
1994-95	2,118,179,076		1.00	29,752,635
1995-96	2,131,296,808		1.00	30,199,915
1996-97	2,148,701,214		1.00	36,528,794
1997-98	2,200,527,001		1.00	40,370,674
1998-99	2,244,622,078		1.00	42,407,811
1999-00	2,323,215,517		1.00	40,297,930
2000-01	2,527,807,279		1.00	44,253,888
2001-02	2,534,626,211		1.00	54,871,691
2002-03	2,708,998,756		1.00	50,220,455
2003-04	2,909,054,075		1.0182	53,299,474
2004-05	3,181,854,779		1.0118	60,336,013
2005-06	3,624,371,497		1.0160	79,395,174
2006-07	3,806,467,526		1.0130	76,358,079
2007-08	4,277,877,731		1.0130	76,080,296
2008-09	4,572,743,030		1.0130	72,181,350
2009-10	4,463,575,532		1.0140	71,858,937
2010-11	4,410,251,551		1.0160	70,304,421
2011-12	4,129,446,978		1.0160	65,892,611
2012-13	4,057,585,463		1.0160	62,582,778
2013-14	4,107,830,661		1.0160	66,883,734
2014-15	4,218,995,633		1.0155	68,493,461
2015-16	4,368,886,967		1.0160	76,621,554
2016-17	4,558,500,582		1.0150	80,644,360
2017-18	4,748,453,161		1.0150	82,417,786
2018-19	4,979,306,214		1.0145	92,530,954
2019-20	5,205,161,197		1.0140	93,504,412
2020-21	5,425,439,851		1.0140	104,879,649
2021-22	5,632,115,497		1.0135	105,742,584
2022-23	6,024,805,236		1.0130	116,310,556
2023-24	6,402,255,390		1.0120	118,495,853
2024-25	6,643,127,579		1.0120	151,612,429

COUNTY OF AMADOR
State of California
Tax Rates
Fiscal Year 2024-2025

RATES PER \$100.00 FULL CASH VALUATION

GENERAL TAX RATE - COUNTY WIDE \$ 1.00000

SCHOOL BONDS

AMADOR COUNTY UNIFIED SCHOOL DISTRICT - COUNTY WIDE \$ 0.01200

TOTAL TAX RATE - COUNTY WIDE \$ 1.01200

COUNTY OF AMADOR
State of California
Allocation of Positions by Department
Fiscal Year 2024-2025
Adopted Budget

CLASSIFICATION	PAY RANGE					2022-2023	2023-2024	2024-2025
	STEP A	STEP B	STEP C	STEP D	STEP E	ADOPTED	ADOPTED	ADOPTED
<u>BOARD OF SUPERVISORS (1100)</u>								
SUPERVISORS (ELECTED)	\$34.91/hr					5.0	5.0	5.0
CLERK OF THE BOARD	31.56	33.14	34.79	36.53	38.36	1.0	1.0	1.0
DEPUTY BOARD CLERK III	24.77	26.01	27.31	28.67	30.11	1.0	1.0	1.0
TOTAL BOARD OF SUPERVISORS (1100)						7.00	7.00	7.00
<u>ADMINISTRATIVE OFFICER (1105)</u>								
ADMINISTRATIVE OFFICER	\$108.72/hr					1.0	1.0	1.0
BUDGET ANALYST	43.30	45.47	47.74	50.13	52.63	1.0	1.0	1.0
BUDGET DIRECTOR	\$60.25/hr					0.0	0.0	0.0
TOTAL ADMINISTRATIVE OFFICER (1105)						2.00	2.00	2.00
<u>ECONOMIC DEVELOPMENT (1120)</u>								
GSA DIRECTOR	\$85.82/hr					0.10	0.10	0.10
SENIOR ADMINISTRATIVE ANALYST	34.92	36.67	38.50	40.42	42.45	0.10	0.10	0.10
TOTAL ECONOMIC DEVELOPMENT (1120)						0.20	0.20	0.20
<u>AUDITOR-CONTROLLER (1200)</u>								
COUNTY AUDITOR (ELECTED)	\$73.71/hr					1.00	1.00	1.00
ASSISTANT AUDITOR-CONTROLLER	\$54.05/hr					1.00	1.00	1.00
<i>Change</i> ACCOUNTANT I	28.76	30.20	31.71	33.29	34.96	2.00	2.00	1.00
ACCOUNTANT I (CONFIDENTIAL UNIT)	30.19	31.70	33.28	34.95	36.70	1.00	1.00	1.00
FINANCE TECHNICIAN	23.99	25.19	26.45	27.77	29.16	1.00	1.00	1.00
PAYROLL MANAGER	36.88	38.72	40.66	42.69	44.83	1.00	1.00	1.00
<i>Change</i> PROPERTY TAX & ACCTG ANALYST	34.79	36.53	38.36	40.27	42.29	0.03	0.00	1.00
TOTAL AUDITOR-CONTROLLER (1200)						7.03	7.00	7.00
<u>TREASURER (1210)</u>								
COUNTY TREAS/TAX COLLECTOR (ELECTED)	\$73.71/hr					0.50	0.50	0.50
CHIEF DEPUTY TREAS/TAX COLLECTOR	\$41.76/hr					0.20	0.50	0.50
TREASURY TECHNICIAN	25.86	27.14	28.50	29.92	31.42	0.60	1.00	1.00
TOTAL TREASURER (1210)						1.30	2.00	2.00
<u>ASSESSOR (1220)</u>								
COUNTY ASSESSOR (ELECTED)	\$73.71/hr					1.00	1.00	1.00
ASSISTANT ASSESSOR	\$47.74/hr					1.00	1.00	1.00
<i>Change</i> ADMINISTRATIVE ASSISTANT I	16.44	17.26	18.13	19.03	19.98	0.00	0.00	1.00
<i>Change</i> ADMINISTRATIVE ASSISTANT II	18.06	18.96	19.91	20.91	21.95	1.00	1.00	0.00
ADMINISTRATIVE TECHNICIAN	25.99	27.29	28.65	30.09	31.59	2.00	2.00	2.00
APPRAISER I	26.52	27.85	29.24	30.70	32.24	1.00	1.00	1.00
APPRAISER II	31.96	33.56	35.24	37.00	38.85	3.00	3.00	3.00
<i>Change</i> AUDITOR APPRAISER I	26.25	27.56	28.94	30.39	31.91	1.00	1.00	0.00
<i>Change</i> AUDITOR APPRAISER II	31.96	33.56	35.24	37.00	38.85	0.00	0.00	1.00

COUNTY OF AMADOR
State of California
Allocation of Positions by Department
Fiscal Year 2024-2025
Adopted Budget

CLASSIFICATION	PAY RANGE					2022-2023	2023-2024	2024-2025
	STEP A	STEP B	STEP C	STEP D	STEP E	ADOPTED	ADOPTED	ADOPTED
FINANCE & ADMINISTRATIVE SUPERVISOR	31.35	32.92	34.56	36.29	38.11	1.00	1.00	1.00
TOTAL ASSESSOR (1220)						11.00	11.00	11.00
TAX COLLECTOR (1230)								
COUNTY TREASURY/TAX COLLECTOR	\$73.71/hr					0.50	0.50	0.50
CHIEF DEPUTY TREASURY/TAX COLLECTOR	\$41.76/hr					0.80	0.50	0.50
FINANCE ASSISTANT II	19.82	20.81	21.85	22.94	24.09	2.00	2.00	2.00
TREASURY TECHNICIAN	25.86	27.14	28.50	29.92	31.42	0.40	0.00	0.00
TOTAL TAX COLLECTOR (1230)						3.70	3.00	3.00
COUNTY COUNSEL (1300)								
COUNTY COUNSEL	\$90.00/hr					1.00	1.00	1.00
DEPUTY COUNTY COUNSEL III	57.04	59.89	62.89	66.03	69.33	2.00	2.00	2.00
EXECUTIVE LEGAL ASSISTANT	34.92	36.67	38.50	40.42	42.45	1.00	1.00	1.00
TOTAL COUNTY COUNSEL (1300)						4.00	4.00	4.00
PERSONNEL (1400)								
DIRECTOR OF HUMAN RESOURCES	\$61.94/hr					1.00	1.00	1.00
HR RISK ANALYST	37.36	39.23	41.19	43.25	45.41	0.25	0.25	0.25
HUMAN RESOURCES TECHNICIAN	26.75	28.09	29.49	30.97	32.51	2.00	2.00	2.00
TOTAL PERSONNEL (1400)						3.25	3.25	3.25
ELECTIONS (1510)								
CLERK RECORDER	\$73.71/hr					0.50	0.50	0.50
CHIEF DEPUTY REGISTRAR OF VOTERS	\$46.25/hr					1.00	1.00	1.00
ELECTIONS TECHNICIAN	21.56	22.64	23.77	24.96	26.21	1.00	1.00	1.00
VOTE CENTER/ELECTION SUPPORT WORKERS	16.44	17.26	18.13	19.03	19.98	0.99	0.99	0.99
TOTAL ELECTIONS (1510)						3.49	3.49	3.49
FACILITIES (1700)								
GSA DIRECTOR	\$85.82/hr					0.20	0.20	0.20
<i>Change</i> ADMINISTRATIVE ASSISTANT II	18.06	18.96	19.91	20.91	21.95	0.15	0.15	0.00
<i>Change</i> ADMINISTRATIVE TECHNICIAN	25.99	27.29	28.65	30.09	31.59	0.00	0.00	0.50
BUILDING MAINTENANCE WORKER II	24.26	25.47	26.75	28.08	29.49	0.00	1.00	1.00
BUILDING MAINTENANCE WORKER III	26.69	28.02	29.43	30.90	32.44	4.00	3.00	3.00
<i>Change</i> CUSTODIAN II	17.85	18.74	19.68	20.66	21.70	5.00	5.00	6.00
<i>Change</i> CUSTODIAN II (PART-TIME)	17.85	18.74	19.68	20.66	21.70	PT 1.14	1.14	0.45
FACILITIES PROJECT MANAGER	41.83	43.92	46.12	48.42	50.84	1.00	1.00	1.00
FACILITIES SUPERVISOR	32.45	34.07	35.78	37.56	39.44	1.00	1.00	1.00
SENIOR ADMINISTRATIVE ANALYST	34.92	36.67	38.50	40.42	42.45	0.20	0.20	0.20
TOTAL FACILITIES (1700)						12.69	12.69	13.35

COUNTY OF AMADOR
State of California
Allocation of Positions by Department
Fiscal Year 2024-2025
Adopted Budget

CLASSIFICATION	PAY RANGE					2022-2023	2023-2024	2024-2025
	STEP A	STEP B	STEP C	STEP D	STEP E	ADOPTED	ADOPTED	ADOPTED
<u>RECORDS MANAGEMENT (1710)</u>								
RECORDS & VOLUNTEER ADMINISTRATOR	27.66	29.04	30.50	32.02	33.62	0.60	0.60	0.60
RECORDS MANAGEMENT ASSISTANT	18.95	19.90	20.89			XH 0.25	0.25	0.25
TOTAL RECORDS MANAGEMENT (1710)						0.85	0.85	0.85
<u>SURVEYING & ENGINEERING (1940)</u>								
DIRECTOR OF TRANSP. & PUBLIC WORKS	\$72.94/hr					0.05	0.05	0.05
ADMINISTRATIVE TECHNICIAN	25.99	27.29	28.65	30.09	31.59	1.00	1.00	1.00
COUNTY SURVEYOR (2 PT)	\$50.90/hr					PT 1.00	1.00	1.00
TOTAL SURVEYING & ENGINEERING (1940)						2.05	2.05	2.05
<u>INFORMATION TECHNOLOGY (1970)</u>								
INFORMATION TECHNOLOGY DIRECTOR	\$64.07/hr					1.00	1.00	1.00
INFORMATION SYSTEMS ANALYSTS	36.23	38.04	39.94	41.94	44.04	3.00	3.00	3.00
INFORMATION SYSTEMS SPECIALIST	30.14	31.65	33.23	34.89	36.64	1.00	2.00	2.00
INFORMATION SYSTEMS TECHNICIANS II	27.41	28.78	30.22	31.73	33.32	1.00	1.00	1.00
TOTAL INFORMATION TECHNOLOGY (1970)						6.00	7.00	7.00
<u>DISTRICT ATTORNEY (2120)</u>								
DISTRICT ATTORNEY (ELECTED)	\$85.04/hr					1.00	1.00	1.00
CHIEF ASSISTANT DISTRICT ATTORNEY	\$80.04/hr					1.00	1.00	1.00
PROGRAM MGR SPECIAL PROSECUTION UNIT	\$74.26/hr.					1.00	1.00	1.00
<i>Change</i> DEPUTY DISTRICT ATTORNEYS II	47.28	49.64	52.13	54.73	57.47	2.00	3.00	1.00
DEPUTY DISTRICT ATTORNEYS III	52.08	54.68	57.42	60.29	63.30	2.00	2.00	2.00
<i>Change</i> DEPUTY DISTRICT ATTORNEY IV	57.20	60.06	63.06	66.22	69.53	2.00	1.00	3.00
CHIEF DA INVESTIGATOR	64.57	67.80	71.19	74.75	78.49	1.00	1.00	1.00
SUPERVISOR DA INVESTIGATOR	61.47	64.54	67.77	71.16	74.72	1.00	1.00	1.00
<i>Change</i> DA INVESTIGATOR II (Intermediate)	46.17	48.48	50.90	53.45	56.12	1.00	1.00	0.00
<i>Change</i> DA INVESTIGATOR II (Advanced)	48.52	50.95	53.49	56.17	58.98	5.00	5.00	6.00
DA INVEST II (Advanced) - (3) POS 2913 HRS	48.52	50.95	53.49	56.17	58.98	XH 1.38	1.38	1.38
EXECUTIVE LEGAL ASSISTANT	34.92	36.67	38.50	40.42	42.45	1.00	1.00	1.00
LEGAL ASSISTANT	31.35	32.92	34.56	36.29	38.11	2.00	2.00	2.00
LEGAL SECRETARY, SR.	27.26	28.62	30.05	31.56	33.13	1.00	1.00	1.00
LEGAL SECRETARY II	24.79	26.03	27.33	28.70	30.13	3.00	2.00	2.00
LEGAL SECRETARY II P/T	24.79	26.03	27.33	28.70	30.13	PT 0.48	0.00	0.00
LEGAL SECRETARY I	22.55	23.68	24.86	26.10	27.41	0.00	2.00	2.00
SENIOR ADMINISTRATIVE ANALYST	34.92	36.67	38.50	40.42	42.45	1.00	1.00	1.00
<i>Change</i> LAW CLERK INTERN	17.00						0.48	1.18
TOTAL DISTRICT ATTORNEY (2120)						26.86	27.86	28.56
<u>PUBLIC DEFENDER (2180)</u>								
<i>Change</i> ADMIN ASST II	18.06	18.96	19.91	20.91	21.95	0.15	0.15	0.00
SENIOR ADMINISTRATIVE ANALYST	34.92	36.67	38.50	40.42	42.45	0.30	0.30	0.30
TOTAL PUBLIC DEFENDER (2180)						0.30	0.30	0.30

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	STEP A	STEP B	STEP C	STEP D	STEP E	ADOPTED	ADOPTED	ADOPTED
<u>VICTIM/WITNESS ASSISTANCE PROGRAM (2190)</u>								
DIRECTOR VICTIM/WITNESS ASST BUREAU	34.80	36.54	38.37	40.29	42.30	1.00	1.00	1.00
<i>Change</i> ADMINISTRATIVE ASSISTANT, SR	19.87	20.86	21.91			XH 0.25	0.25	0.00
VICTIM/WITNESS ADVOCATE	22.27	23.38	24.55	25.78	27.07	1.50	2.00	2.00
TOTAL VICTIM/WITNESS ASSISTANCE PROGRAM (2190)						2.75	3.25	3.00
<u>SHERIFF (2210)</u>								
SHERIFF-CORONER (ELECTED)	\$88.15/hr					1.00	1.00	1.00
UNDERSHERIFF	\$84.04/hr					1.00	1.00	1.00
CAPTAIN	64.57	67.80	71.19	74.75	78.49	0.75	1.50	1.50
SHERIFF LIEUTENANT	61.48	64.55	67.78	71.17	74.73	2.63	2.63	2.63
SHERIFF SERGEANTS (ADVANCED)	48.52	50.95	53.49	56.17	58.98	8.00	8.00	8.00
<i>Change</i> DEPUTY SHERIFF (Basic)	34.36	36.08	37.88	39.78	41.76	12.00	20.00	21.00
<i>Change</i> DEPUTY SHERIFF (Intermediate)	36.07	37.87	39.77	41.76	43.84	12.50	1.50	3.50
<i>Change</i> DEPUTY SHERIFF (Advanced)	37.85	39.74	41.73	43.82	46.01	8.00	9.00	6.00
DEPUTY SHERIFF (Trainee)	30.93	32.48	34.10	35.81	37.60	3.00	2.00	2.00
ADMINISTRATIVE SUPERVISOR - SO	26.99	28.34	29.76	31.24	32.81	1.00	1.00	1.00
PROPERTY/EVIDENCE TECHNICIAN	27.27	28.63	30.07	31.57	33.15	2.00	2.00	2.00
SHERIFF'S EXECUTIVE SECRETARY	23.62	24.80	26.04	27.34	28.71	1.00	1.00	1.00
SHERIFF SERVICES TECHNICIANS	22.90	24.05	25.25	26.51	27.84	4.00	4.00	4.00
<i>Change</i> SHERIFF SERVICES TECHNICIANS	22.90	24.05	25.25			XH 0.50	0.50	0.00
TOTAL SHERIFF (2210)						57.38	55.13	54.63
<u>SHERIFF COURT BAILIFFS (2211)</u>								
<i>Change</i> CAPTAIN	64.57	67.80	71.19	74.75	78.49	0.00	0.00	0.25
SHERIFF SERGEANTS (ADVANCED)	48.52	50.95	53.49	56.17	58.98	1.00	1.00	1.00
<i>Change</i> DEPUTY SHERIFF (Basic)	34.36	36.08	37.88	39.78	41.76	PT 0.00	0.00	0.50
<i>Change</i> DEPUTY SHERIFF (Intermediate)	36.07	37.87	39.77	41.76	43.84	0.00	1.00	0.50
DEPUTY SHERIFF (Advanced)	37.85	39.74	41.73	43.82	46.01	2.00	1.00	1.00
<i>Change</i> SHERIFF DEPUTIES 8 POS-4600 HRS TOTAL	34.36	36.08	37.88			XH 2.50	2.52	2.49
<i>Change</i> SHERIFF'S SECURITY OFFICER	29.69	31.17	32.73			XH 0.26	0.28	0.00
TOTAL SHERIFF COURT BAILIFFS (2211)						5.76	5.80	5.74
<u>SHERIFF DISPATCH (2212)</u>								
CAPTAIN	64.57	67.80	71.19	74.75	78.49	0.25	0.25	0.25
SHERIFF LIEUTENANT	61.48	64.55	67.78	71.17	74.73	0.37	0.37	0.37
DISPATCHER-LEAD	30.09	31.59	33.17	34.83	36.57	2.00	4.00	4.00
<i>Change</i> DISPATCHER-EMD	27.27	28.63	30.07	31.57	33.15	8.00	6.00	3.00
<i>Change</i> DISPATCHER-EMD	27.27	28.63	30.07	31.57	33.15	PT 0.00	0.00	0.90
DISPATCHER-EMD (EXTRA HELP) 3 POS	27.27	28.63	30.07			XH 0.35	0.33	0.33
<i>Change</i> DISPATCHER-TRAINEE	25.04	26.29	27.61	28.99	30.44	1.00	1.00	3.00
TOTAL SHERIFF DISPATCH (2212)						11.97	11.95	11.85

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<u>SHERIFF NARCOTICS TASK FORCE (2213)</u>									
	DEPUTY SHERIFF (Intermediate)	36.07	37.87	39.77	41.76	43.84	0.50	0.50	0.50
<i>Change</i>	SHERIFF SERVICES ASSISTANT 687 HOURS	20.12	21.13	22.18	23.29	24.46	PT 0.33	0.33	0.00
TOTAL SHERIFF NARCOTICS TASK FORCE (2213)							0.83	0.83	0.50
<u>JAIL (2310)</u>									
<i>Change</i>	CAPTAIN	64.57	67.80	71.19	74.75	78.49	1.00	1.00	0.00
	CORRECTIONS CAPTAIN	61.49	64.56	67.79	71.18	74.74	0.00	1.00	1.00
<i>Change</i>	CORRECTIONS LIEUTENANT	46.92	49.27	51.73	54.32	57.03	1.00	0.00	1.00
	CORRECTIONS SERGEANTS	34.59	36.32	38.14	40.04	42.04	7.00	7.00	7.00
<i>Change</i>	CORRECTIONAL OFFICERS I	26.76	28.10	29.50	30.98	32.53	13.00	14.00	17.00
<i>Change</i>	CORRECTIONAL OFFICERS II	29.69	31.17	32.73	34.37	36.09	7.00	6.00	7.00
TOTAL JAIL (2310)							29.00	29.00	33.00
<u>PROBATION (2350)</u>									
	CHIEF PROBATION OFFICER	\$80.04/hr					1.00	1.00	1.00
	CHIEF DEPUTY PROBATION OFFICER	55.57	58.35	61.27	64.33	67.55	1.00	1.00	1.00
	PROBATION UNIT SUPERVISOR	40.02	42.02	44.12	46.33	48.64	2.00	2.00	2.00
	DEPUTY PROBATION OFFICERS I	26.30	27.62	29.00	30.45	31.97	1.00	2.00	2.00
	DEPUTY PROBATION OFFICERS II	31.82	33.41	35.08	36.84	38.68	2.00	2.00	2.00
	DEPUTY PROBATION OFFICERS III	36.40	38.22	40.13	42.14	44.24	4.00	4.00	4.00
	FISCAL OFFICER	34.79	36.53	38.36	40.27	42.29	1.21	1.00	1.00
<i>Change</i>	LEGAL SECRETARY I	22.55	23.68	24.86	26.10	27.41	2.00	2.00	1.00
<i>Change</i>	LEGAL SECRETARY II	24.79	26.03	27.33	28.70	30.13	1.00	1.00	2.00
	PROBATION AIDE	21.05	22.10	23.21	24.37	25.59	1.00	0.00	0.00
TOTAL PROBATION (2350)							16.21	16.00	16.00
<u>LOCAL COMMUNITY CORRECTIONS (2390)</u>									
	BEHAVIORAL HEALTH REHAB SPECIALIST	32.45	34.07	35.78	37.56	39.44	1.00	1.00	1.00
<i>Change</i>	CORRECTIONAL OFFICER I	26.76	28.10	29.50	30.98	32.53	1.00	1.00	0.00
<i>Change</i>	CORRECTIONAL OFFICER II	29.69	31.17	32.73	34.37	36.09	1.00	1.00	2.00
	DEPUTY PROBATION OFFICER II	31.82	33.41	35.08	36.84	38.68	1.00	1.00	1.00
	DEPUTY PROBATION OFFICER III	36.40	38.22	40.13	42.14	44.24	1.00	1.00	1.00
	DEPUTY SHERIFF (Intermediate)	36.07	37.87	39.77	41.76	43.84	0.00	1.00	1.00
	DEPUTY SHERIFF (Advanced)	37.85	39.74	41.73	43.82	46.01	1.00	0.00	0.00
	FISCAL OFFICER	34.79	36.53	38.36	40.27	42.29	1.00	1.00	1.00
	PROBATION UNIT SUPERVISOR	40.02	42.02	44.12	46.33	48.64	1.00	1.00	1.00
TOTAL LOCAL COMMUNITY CORRECTIONS (2390)							8.00	8.00	8.00
<u>AG COMMISSIONER/SEALER OF WTS & MEAS (2610)</u>									
	AG COMMISSIONER/SEALER/WTS&MEAS	\$56.65/hr					1.00	1.00	1.00
	DEPUTY AGRICULTURE COMMISSIONER	\$45.03/hr					1.00	1.00	1.00
<i>Change</i>	AGRICULTURE & STANDARDS INSP I	23.90	25.10	26.35	27.67	29.05	0.00	0.00	1.00
	AGRICULTURE & STANDARDS INSP II	27.19	28.55	29.98	31.48	33.05	2.00	0.00	0.00

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<i>Change</i> AGRICULTURE & STANDARDS INSP III	31.28	32.84	34.49	36.21	38.02	0.00	2.00	1.00
AGRICULTURE TECHNICIAN (EXTRA HELP)	17.42	18.29	19.21			XH 0.00	0.48	0.48
ADMINISTRATIVE ASSISTANT II	18.06	18.96	19.91	20.91	21.95	1.00	1.00	1.00
TOTAL AG COMMISSIONER/SEALER OF WTS & MEAS (2610)						5.00	5.48	5.48

BUILDING DEPARTMENT (2620)

CHIEF BUILDING OFFICIAL	\$62.74/hr					1.00	1.00	1.00
<i>Change</i> ADMINISTRATIVE ASSISTANT II	18.06	18.96	19.91	20.91	21.95	1.00	1.00	0.00
BUILDING INSPECTOR I	27.60	28.98	30.43	31.95	33.55	0.00	1.00	1.00
BUILDING INSPECTOR II	30.39	31.91	33.50	35.18	36.94	1.50	0.50	0.50
BUILDING INSPECTOR III	33.42	35.09	36.85	38.69	40.62	1.00	1.00	1.00
<i>Change</i> BUILDING PERMIT TECH I	25.00	26.25	27.56	28.94	30.39	0.00	0.00	1.00
<i>Change</i> BUILDING PERMIT TECH II	27.50	28.88	30.32	31.83	33.43	0.00	0.00	1.00
<i>Change</i> COMMUNITY DEVELOPMENT TECH II	27.50	28.88	30.32	31.83	33.43	1.00	1.00	0.00
PLANS EXAMINER I	30.39	31.91	33.50	35.18	36.94	1.00	1.00	1.00
TOTAL BUILDING DEPARTMENT (2620)						6.50	6.50	6.50

RECORDER (2710)

CLERK/RECORDER (ELECTED)	\$73.71/hr					0.50	0.50	0.50
CHIEF DEP CLERK/RECORDER	\$46.25/hr					1.00	1.00	1.00
<i>Change</i> RECORDER CLERK II	20.63	21.66	22.74	23.88	25.08	2.00	2.00	0.00
<i>Change</i> RECORDER CLERK, SENIOR	22.71	23.85	25.04	26.29	27.60	1.00	1.00	2.00
<i>Change</i> RECORDER CLERK, SUPERVISOR	31.35	32.92	34.56	36.29	38.11	0.00	0.00	1.00
TOTAL RECORDER (2710)						4.50	4.50	4.50

CORONER (2720)

SHERIFF SERGEANT (Advanced)	48.52	50.95	53.49	56.17	58.98	1.00	1.00	1.00
TOTAL CORONER (2720)						1.00	1.00	1.00

PUBLIC CONSERVATOR/GUARDIAN (2730)

SOCIAL SERVICES DIRECTOR	\$68.69/hr					0.05	0.05	0.05
SOCIAL SERVICES PROGRAM MANAGER I	49.64	52.12	54.73	57.46	60.34	0.00	0.25	0.25
PUB CONS/GUARD/ADMIN	38.00	39.90	41.90	43.99	46.19	1.00	1.00	1.00
<i>Change</i> DEP. PUB. CON/GUARD/ADMIN I	26.28	27.59	28.97	30.42	31.94	2.00	2.00	0.00
<i>Change</i> DEP. PUB. CON/GUARD/ADMIN II	30.22	31.73	33.32	34.98	36.73	0.00	0.00	2.00
TOTAL PUBLIC CONSERVATOR/GUARDIAN (2730)						3.05	3.30	3.30

CODE ENFORCEMENT (2740)

CODE ENFORCEMENT OFFICER	32.07	33.67	35.36	37.13	38.98	1.00	1.00	1.00
TOTAL CODE ENFORCEMENT (2740)						1.00	1.00	1.00

EMERGENCY SERVICES (2750)

SHERIFF SERGEANT (Advanced)	48.52	50.95	53.49	56.17	58.98	1.00	1.00	1.00
<i>Change</i> EMERGENCY SERVICES PROGRAM MANAGER	47.88	50.27	52.79	55.43	58.20	0.00	0.00	1.00

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<i>Change</i> SHERIFF'S OFFICE PROGRAM MANAGER	47.88	50.27	52.79	55.43	58.20	0.00	0.00	1.00
TOTAL EMERGENCY SERVICES (2750)						1.00	1.00	3.00
<u>PLANNING DEPARTMENT (2780)</u>								
PLANNING DIRECTOR	\$62.73/hr					1.00	1.00	1.00
ADMINISTRATIVE TECHNICIAN	25.99	27.29	28.65	30.09	31.59	1.00	1.00	1.00
PLANNER I	28.15	29.56	31.04	32.59	34.22	1.00	0.00	0.00
PLANNER II	31.29	32.85	34.50	36.22	38.03	2.00	3.00	3.00
TOTAL PLANNING DEPARTMENT (2780)						5.00	5.00	5.00
<u>ANIMAL CONTROL (2790)</u>								
GSA DIRECTOR	\$85.82/hr					0.20	0.20	0.20
ANIMAL CONTROL DIRECTOR	\$47.95/hr					1.00	1.00	1.00
ANIMAL CARE TECHNICIAN I	18.10	19.01	19.96	20.95	22.00	1.00	1.00	1.00
<i>Change</i> ANIMAL CARE TECHNICIAN I	18.10	19.01	19.96			XH	0.45	0.45
<i>Change</i> ANIMAL CARE TECHNICIAN II	21.34	22.41	23.53	24.70	25.94		1.00	1.00
<i>Change</i> ANIMAL CONTROL OFFICER I	19.38	20.35	21.37	22.43	23.56		1.00	1.00
ANIMAL CONTROL OFFICER I (PART-TIME)	19.38	20.35	21.37	22.43	23.56	PT	0.40	0.40
<i>Change</i> ANIMAL CONTROL OFFICER II	21.34	22.41	23.53	24.70	25.94		1.00	1.00
<i>Change</i> ANIMAL CONTROL OFFICE COORDINATOR	19.38	20.35	21.37	22.43	23.56		1.00	1.00
TOTAL ANIMAL CONTROL (2790)							7.05	7.05
<u>DEPARTMENT OF PUBLIC WORKS (3000)</u>								
DIRECTOR OF TRANSP. & PUBLIC WORKS	\$72.94/hr						0.95	0.95
PW MAINTENANCE SUPERINTENDENT	\$50.73/hr						1.00	1.00
ADMINISTRATIVE ASST II	18.06	18.96	19.91	20.91	21.95		1.00	1.00
ASST IN CIVIL ENGIN II	36.52	38.35	40.26	42.28	44.39		1.00	1.00
BRIDGE & SIGN SPECIALIST	27.38	28.75	30.19	31.70	33.28		1.00	1.00
FISCAL OFFICER	34.79	36.53	38.36	40.27	42.29		1.00	1.00
<i>Change</i> FISCAL OFFICER	34.79	36.53	38.36	40.27	42.29	XH	0.00	0.00
MAINTENANCE LEAD WORKERS	27.38	28.75	30.19	31.70	33.28		2.00	2.00
MAINTENANCE SUPERVISOR	33.28	34.94	36.69	38.53	40.45		1.00	1.00
MAINTENANCE WORKERS II	22.63	23.76	24.95	26.20	27.51		5.00	4.00
MAINTENANCE WORKERS II (EH) 2265 HOURS	22.63	23.76	24.95			XH	1.08	1.08
MAINTENANCE WORKERS III	24.88	26.12	27.43	28.80	30.24		6.00	6.00
POWER EQUIPMENT MECHANIC II	29.57	31.05	32.60	34.23	35.94		1.00	0.00
POWER EQUIPMENT MECHANIC II - FAB	32.52	34.15	35.85	37.65	39.53		1.00	1.00
POWER EQUIPMENT MECHANIC III (Lead)	34.14	35.85	37.64	39.52	41.50		0.00	1.00
PUBLIC WORKS INSPECTOR	27.50	28.88	30.32	31.83	33.43		0.00	1.00
PUBLIC WORKS SENIOR PROJECT MANAGER	40.17	42.18	44.29	46.50	48.83		1.00	1.00
TOTAL DEPARTMENT OF PUBLIC WORKS (3000)							24.03	24.03
<u>HEALTH DEPARTMENT (4000)</u>								
HEALTH OFFICER	\$82.74/hr						1.00	1.00

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HEALTH OFFICER	\$82.74/hr					PT	0.00	0.10	0.10
PUBLIC HEALTH DIRECTOR	\$68.69/hr						1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT II	18.06	18.96	19.91	20.91	21.95		1.00	0.00	0.00
<i>Change</i> ADMINISTRATIVE ASSISTANT, SENIOR 416 HRS	19.87	20.86	21.91	23.00	24.15	PT	0.20	0.20	0.00
ADMINISTRATIVE TECHNICIAN	25.99	27.29	28.65	30.09	31.59		2.00	1.00	1.00
COMPLIANCE OFFICER	31.35	32.92	34.56	36.29	38.11		0.00	1.00	1.00
<i>Change</i> FINANCE ASSISTANT I	18.02	18.92	19.87	20.86	21.90		0.00	1.00	0.00
FISCAL OFFICER	34.79	36.53	38.36	40.27	42.29		1.00	0.00	0.00
HEALTH EDUCATOR I	34.80	36.54	38.37	40.29	42.30		6.00	2.00	2.00
HEALTH EDUCATOR I (1 POS PART-TIME)	34.80	36.54	38.37	40.29	42.30	PT	0.60	0.60	0.60
HEALTH EDUCATOR II	36.54	38.37	40.29	42.30	44.41		1.00	0.00	0.00
LICENSED VOCATIONAL NURSE	33.77	35.46	37.23	39.09	41.05		1.00	0.00	0.00
<i>Change</i> MEDICAL CASE MANAGEMENT	40.86	42.90	45.05	47.30	49.67		0.00	0.00	1.00
OUTREACH SPECIALIST	25.84	27.13	28.49	29.91	31.41		0.00	2.00	2.00
OUTREACH TECHNICIAN	23.50	24.68	25.91	27.20	28.56		0.00	1.00	1.00
<i>Change</i> OUTREACH TECHNICIAN	23.50	24.68	25.91	27.20	28.56	PT	0.20	0.20	0.60
PUBLIC HEALTH NURSE I	40.86	42.90	45.05	47.30	49.67		0.00	1.00	1.00
<i>Change</i> PUBLIC HEALTH NURSE I (EXTRA HELP)	40.86	42.90	45.05	47.30	49.67	XH	0.00	0.92	0.46
<i>Change</i> PUBLIC HEALTH NURSE II	44.95	47.20	49.56	52.04	54.64		1.00	0.60	1.20
PUBLIC HEALTH NURSE SUPERVISOR	51.68	54.26	56.98	59.83	62.82		0.00	1.00	1.00
<i>Change</i> PUBLIC HEALTH PROGRAM COORDINATOR	33.02	34.67	36.40	38.22	40.14		0.00	1.00	4.00
PUBLIC HEALTH PROGRAM MANAGER	43.85	46.04	48.34	50.76	53.30		0.00	4.00	4.00
<i>Change</i> PUBLIC HEALTH ROTATIONAL INTERN	15.50					XH	0.00	0.48	0.00
<i>Change</i> REGISTERED NURSE	35.33	37.10	38.95	40.90	42.94		0.00	1.00	0.00
TOTAL HEALTH DEPARTMENT (4000)							16.00	21.10	22.96
<u>ELC ENHANCED DETECTION GRANT (4008)</u>									
DEPUTY PUBLIC HEALTH OFFICER (PART TIME)	\$82.74/hr					PT	0.10	0.00	0.00
ADMINISTRATIVE ASST. II	18.06	18.96	19.91	20.91	21.95		1.00	0.00	0.00
ADMINISTRATIVE ASST. SR	19.87	20.86	21.91	23.00	24.15		0.00	0.00	0.00
HEALTH EDUCATOR I	34.80	36.54	38.37	40.29	42.30		1.00	0.00	0.00
PUBLIC HEALTH NURSE I (2 EXTRA HELP)	40.86	42.90	45.05	47.30	49.67	XH	0.92	0.00	0.00
PUBLIC HEALTH NURSE I (PERM PT)	40.86	42.90	45.05	47.30	49.67	PT	0.00	0.00	0.00
PUBLIC HEALTH NURSE II (PERM PT)	44.95	47.20	49.56	52.04	54.64	PT	0.60	0.00	0.00
TOTAL ELC ENHANCED DETECTION GRANT (4008)							3.62	0.00	0.00
<u>ENVIRONMENTAL HEALTH (4030)</u>									
DIRECTOR OF ENVIRONMENTAL HEALTH	\$62.73/hr						1.00	1.00	1.00
COMMUNITY DEVELOPMENT TECHNICIAN I	25.00	26.25	27.56	28.94	30.39		1.00	1.00	1.00
COMMUNITY DEVELOPMENT TECH SENIOR	30.23	31.74	33.33	35.00	36.74		2.00	2.00	2.00
ENVIRONMENTAL HEALTH SPECIALIST I	28.61	30.04	31.54	33.12	34.78		1.00	1.00	1.00
ENVIRONMENTAL HEALTH SPECIALIST III	36.23	38.04	39.94	41.94	44.04		1.00	1.00	1.00
TOTAL ENVIRONMENTAL HEALTH (4030)							6.00	6.00	6.00

COUNTY OF AMADOR
State of California
Allocation of Positions by Department
Fiscal Year 2024-2025
Adopted Budget

CLASSIFICATION	PAY RANGE					2022-2023	2023-2024	2024-2025
	STEP A	STEP B	STEP C	STEP D	STEP E	ADOPTED	ADOPTED	ADOPTED
<u>BEHAVIORAL HEALTH (4112)</u>								
BEHAVIORAL HEALTH CARE DIRECTOR	\$68.69/hr					0.95	0.95	0.95
DEPUTY DIRECTOR OF BEHAVIORAL HEALTH	\$51.92/hr					0.95	0.95	0.95
PSYCHIATRIST	\$195.08/hr					1.00	1.00	1.00
PSYCHIATRIST-MEDICAL STIPEND	\$220.65/hr					0.13	0.13	0.13
ADMIN ASSISTANT SR.	19.87	20.86	21.91	23.00	24.15	0.95	0.95	0.95
ADMIN TECHNICIAN	25.99	27.29	28.65	30.09	31.59	0.80	0.80	0.80
ADMINISTRATIVE ASST II	18.06	18.96	19.91	20.91	21.95	1.90	1.90	1.90
<i>Change</i> BHC CLINICIAN III	40.88	42.92	45.07	47.32	49.69	1.00	2.00	1.00
<i>Change</i> BHC CLINICIANS I	33.77	35.46	37.23	39.09	41.05	4.00	3.00	0.00
<i>Change</i> BHC CLINICIANS II	37.15	39.01	40.96	43.01	45.16	1.00	1.00	5.00
COMPLIANCE OFFICER	31.35	32.92	34.56	36.29	38.11	0.95	0.95	0.95
<i>Change</i> CRISIS SERV COUNS	32.14	33.75	35.43	37.21	39.07	1.00	2.00	2.00
<i>Change</i> CRISIS SERV COUNS (EXTRA HELP -1,560 HRS)	32.14	33.75	35.43	37.21	39.07	XH 0.75	0.50	0.50
CRISIS SERV COUNS (PT .5 FTE)	32.14	33.75	35.43	37.21	39.07	PT 0.50	0.00	0.00
CRISIS SERVICES COORDINATOR	33.77	35.46	37.23	39.09	41.05	1.00	1.00	1.00
<i>Change</i> FINANCE ASSISTANT I	18.02	18.92	19.87	20.86	21.90	0.00	0.95	0.95
FINANCE TECHNICIAN	23.99	25.19	26.45	27.77	29.16	0.95	0.95	0.95
<i>Change</i> MEDICAL ASSISTANT	19.86	20.85	21.90	22.99	24.14	1.00	0.00	1.00
<i>Change</i> MEDICAL ASSISTANT (EXTRA HELP)	19.86	20.85	21.90			XH 0.00	0.48	0.10
MHSA PROGRAM COORDINATOR	34.81	36.55	38.38	40.30	42.31	1.00	1.00	1.00
<i>Change</i> PEER SUPPORT SPECIALIST I	24.26	25.47	26.75	28.08	29.49	0.00	0.00	2.00
<i>Change</i> PERSONAL SERVICES COORDINATORS	24.26	25.47	26.75	28.08	29.49	4.00	5.00	3.00
<i>Change</i> PERSONAL SERVICES COORDINATORS (XH)	24.26	25.47	26.75			XH 1.45	1.45	0.00
SENIOR FINANCE ASSISTANT	21.80	22.89	24.03	25.24	26.50	0.95	0.00	0.00
UA & QA COORDINATOR I	37.15	39.01	40.96	43.01	45.16	0.95	0.95	0.95
TOTAL BEHAVIORAL HEALTH (4112)						27.18	27.91	27.08

DRUG / ALCOHOL (4113)

BEHAVIORAL HEALTH CARE DIRECTOR	\$68.69/hr					0.05	0.05	0.05
DEPUTY DIRECTOR OF BEHAVIORAL HEALTH	\$51.92/hr					0.05	0.05	0.05
PSYCHIATRIST-MEDICAL STIPEND	\$220.65/hr					0.13	0.13	0.13
ADMIN TECHNICIAN	25.99	27.29	28.65	30.09	31.59	0.20	0.20	0.20
ADMINISTRATIVE ASSISTANT SR.	19.87	20.86	21.91	23.00	24.15	0.05	0.05	0.05
ADMINISTRATIVE ASST. II	18.06	18.96	19.91	20.91	21.95	0.10	0.10	0.10
BHC COUNSELOR I	25.48	26.75	28.09	29.50	30.97	1.00	1.00	1.00
BHC COUNSELOR II	28.01	29.41	30.88	32.43	34.05	1.00	1.00	1.00
BHC PRGM MGR-COMM SERV	43.93	46.13	48.43	50.85	53.40	1.00	1.00	1.00
COMPLIANCE OFFICER	31.35	32.92	34.56	36.29	38.11	0.05	0.05	0.05
<i>Change</i> FINANCE ASSISTANT I	18.02	18.92	19.87	20.86	21.90	0.00	0.00	0.05
FINANCE TECHNICIAN	23.99	25.19	26.45	27.77	29.16	0.05	0.05	0.05
PERSONAL SERV COORDINATOR	24.26	25.47	26.75	28.08	29.49	0.00	1.00	1.00
<i>Change</i> SENIOR FINANCE ASSISTANT	21.80	22.89	24.03	25.24	26.50	0.05	0.05	0.00

COUNTY OF AMADOR
State of California
Allocation of Positions by Department
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Adopted Budget

CLASSIFICATION	PAY RANGE					2022-2023	2023-2024	2024-2025
	STEP A	STEP B	STEP C	STEP D	STEP E	ADOPTED	ADOPTED	ADOPTED
<i>Change</i> UA & QA COORDINATOR I	37.15	39.01	40.96	43.01	45.16	0.05	0.20	0.05
TOTAL DRUG / ALCOHOL (4113)						3.78	4.93	4.78

WASTE MANAGEMENT (4400)

<i>Change</i> DIR. WASTE PROG/CNTY SAFETY OFFICER	\$62.73/hr					0.75	0.75	1.00
TOTAL WASTE MANAGEMENT (4400)						0.75	0.75	1.00

DEPARTMENT OF SOCIAL SERVICES (5106)

SOCIAL SERVICES DIRECTOR	\$68.69/hr					0.95	0.95	0.95
<i>Change</i> ACCOUNT CLERK I (IMS)	18.47	19.39	20.36	21.38	22.45	0.00	1.00	2.00
<i>Change</i> ACCOUNTING TECHNICIAN (IMS)	24.59	25.82	27.11	28.47	29.89	1.00	0.00	1.00
CHIEF FISCAL SUPERVISOR (IMS)	34.55	36.28	38.09	40.00	42.00	1.00	1.00	1.00
ELIGIBILITY PROGRAM MANAGER (IMS)	40.04	42.04	44.14	46.35	48.67	1.00	1.00	1.00
<i>Change</i> ELIGIBILITY SPECIALIST I (IMS)	19.31	20.28	21.29	22.35	23.47	7.00	2.00	6.00
<i>Change</i> ELIGIBILITY SPECIALIST II (IMS)	21.23	22.29	23.41	24.58	25.81	4.00	9.00	7.00
ELIGIBILITY SPECIALIST III (IMS)	23.40	24.57	25.80	27.09	28.44	3.00	3.00	3.00
<i>Change</i> ELIGIBILITY SUPERVISOR (IMS)	30.64	32.17	33.78	35.47	37.24	2.00	2.00	3.00
EMPLOYMENT AND TRAINING WORKER I (IMS)	23.85	25.04	26.29	27.61	28.99	0.00	1.00	1.00
EMPLOYMENT AND TRAINING WORKER II (IMS)	26.23	27.54	28.92	30.36	31.88	1.00	1.00	1.00
EMPLOYMENT AND TRAINING WORKER III (IMS)	28.84	30.28	31.80	33.39	35.06	1.00	0.00	0.00
HOUSING SERVICES PROGRAM MANAGER (IMS)	38.14	40.05	42.05	44.15	46.36	0.00	1.00	1.00
<i>Change</i> OFFICE ASSISTANT I (IMS)	16.85	17.69	18.58	19.51	20.48	2.00	1.00	2.00
<i>Change</i> OFFICE ASSISTANT II (IMS)	18.51	19.44	20.41	21.43	22.50	3.00	4.00	3.00
OFFICE ASSISTANT SUPERVISOR I (IMS)	27.05	28.40	29.82	31.31	32.88	1.00	1.00	1.00
SCREENER (IMS)	17.56	18.44	19.36	20.33	21.34	1.00	1.00	1.00
SERVICES SUPPORT ASSISTANT III (IMS)	21.76	22.85	23.99	25.19	26.45	1.00	1.00	1.00
SOCIAL SERVICES AIDE (IMS)	22.30	23.42	24.59	25.82	27.11	2.00	3.00	3.00
SOCIAL SERVICES PROGRAM MANAGER (IMS)	49.64	52.12	54.73	57.46	60.34	1.00	1.75	1.75
SOCIAL WORKER I (IMS)	26.22	27.53	28.91	30.35	31.87	5.00	4.00	4.00
<i>Change</i> SOCIAL WORKER II (IMS)	29.89	31.38	32.95	34.60	36.33	0.00	2.00	5.00
<i>Change</i> SOCIAL WORKER III (IMS)	33.71	35.40	37.17	39.02	40.97	7.00	6.00	5.00
SOCIAL WORKER SUPERVISOR (IMS)	36.30	38.12	40.02	42.02	44.12	3.00	3.00	3.00
STAFF SERVICES ANALYST I (IMS)	29.16	30.62	32.15	33.76	35.44	1.00	0.00	0.00
STAFF SERVICES ANALYST II (IMS)	32.88	34.52	36.25	38.06	39.97	2.00	3.00	3.00
SYSTEM SUPPORT ANALYST (IMS)	30.68	32.21	33.82	35.52	37.29	1.00	0.00	0.00
TOTAL DEPARTMENT OF SOCIAL SERVICES (5106)						51.95	53.70	60.70

VETERANS SERVICE OFFICER (5500)

VETERANS SERVICE OFFICER	\$40.28/hr					1.00	1.00	1.00
TOTAL VETERANS SERVICE OFFICER (5500)						1.00	1.00	1.00

COUNTY LIBRARY (6200)

LIBRARIAN	\$54.14/hr					1.00	1.00	1.00
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COUNTY OF AMADOR
State of California
Allocation of Positions by Department
Fiscal Year 2024-2025
Adopted Budget

CLASSIFICATION	PAY RANGE						2022-2023	2023-2024	2024-2025
	STEP A	STEP B	STEP C	STEP D	STEP E		ADOPTED	ADOPTED	ADOPTED
<i>Change</i> LIBRARY ASSISTANTS (3 PART-TIME .46 HRS)	18.44	19.36	20.33	21.35	22.41	PT	1.38	1.38	1.84
<i>Change</i> LIBRARY ASSISTANT (EXTRA HELP) - 652.5 HRS	18.44	19.36	20.33			XH	0.31	0.81	0.62
LIBRARY LITERACY PROGRAM COORDINATOR	21.21	22.27	23.38	24.55	25.78	PT	0.75	0.50	0.50
<i>Change</i> LIBRARY SUPERVISOR	29.55	31.03	32.58	34.21	35.92		0.00	0.00	1.00
<i>Change</i> LIBRARY TECHNICIANS	20.28	21.29	22.36	23.48	24.65		3.00	3.00	2.00
TOTAL COUNTY LIBRARY (6200)							6.44	6.69	6.96
ARCHIVES (7210)									
RECORDS & VOLUNTEER ADMINISTRATOR	27.66	29.04	30.50	32.02	33.62		0.40	0.40	0.40
TOTAL ARCHIVES (7210)							0.40	0.40	0.40
GENERAL SERVICES ADMIN - MOTOR POOL (7800)									
GSA DIRECTOR	\$85.82/hr						0.10	0.10	0.10
POWER EQUIPMENT MECHANIC II	29.57	31.05	32.60	34.23	35.94		1.00	1.00	1.00
POWER EQUIPMENT MECHANIC III	32.52	34.15	35.85	37.65	39.53		1.00	0.00	0.00
POWER EQUIPMENT MECHANIC - LEAD	34.14	35.85	37.64	39.52	41.50		0.00	1.00	1.00
<i>Change</i> PURCHASING MANAGER	37.22	39.08	41.04	43.09	45.24		0.63	0.63	0.00
<i>Change</i> SUPPORT SERVICES DIRECTOR	\$55.94/hr						0.00	0.00	0.63
TOTAL GENERAL SERVICES ADMIN - MOTOR POOL (7800)							2.73	2.73	2.73
GENERAL SERVICES ADMIN - SUPPORT SVS (7820)									
GSA DIRECTOR (MOVED FROM 1810 AND 1815)	\$85.82/hr						0.40	0.40	0.40
<i>Change</i> ADMINISTRATIVE ASSISTANT II	18.06	18.96	19.91	20.91	21.95		0.50	0.70	1.00
<i>Change</i> ADMINISTRATIVE TECHNICIAN	25.99	27.29	28.65	30.09	31.59		0.00	0.00	0.50
MAIL CLERK & WAREHOUSE SPECIALIST	17.26	18.12	19.03	19.98	20.98		1.00	1.00	1.00
PURCHASING ASSISTANT III	26.38	27.70	29.08	30.54	32.07		1.00	1.00	1.00
<i>Change</i> PURCHASING MANAGER	37.22	39.08	41.04	43.09	45.24		0.37	0.37	0.00
SENIOR ADMIN ANALYST (MOVED FROM 1810)	34.92	36.67	38.50	40.42	42.45		0.40	0.40	0.40
<i>Change</i> SUPPORT SERVICES DIRECTOR	\$55.94/hr						0.00	0.00	0.37
TOTAL GENERAL SERVICES ADMIN - SUPPORT SVS (7820)							3.67	3.87	4.67
AIRPORT (7900)									
AIRPORT MANAGER	39.16	41.12	43.17	45.33	47.60		1.00	1.00	1.00
TOTAL AIRPORT (7900)							1.00	1.00	1.00
INSURANCE (7961)									
<i>Change</i> DIR. SOLID WASTE PROG/CNTY SAFETY OFFICE	\$62.73/hr						0.25	0.25	0.00
HR/RISK ADMINISTRATOR	37.36	39.23	41.19	43.25	45.41		0.75	0.75	0.75
TOTAL INSURANCE (7961)							1.00	1.00	0.75
GRAND TOTAL							407.26	413.59	432.13

COUNTY OF AMADOR
Summary of Capital (Fixed) Assets
Fiscal Year 2024-2025

ELECTIONS - 1510

(5) Ballot on Demand Printers with Laptops	\$32,975
Total - Elections	\$32,975

ACO COUNTY IMPROVEMENT-1810

Capital Improvements (Minor - Unanticipated) County Administration Center IT Leak Unanticipated	\$100,000
Capital Improvements (Major)	\$0
Total - Capital Improvements	\$100,000

ACO COUNTY IMPROVEMENT (JAIL) - 1815

Project Costs - State Reimbursed	\$15,243,200
Total - Capital Improvements (Jail)	\$15,243,200

INFORMATION TECHNOLOGY - 1970

Hardware & Software - Server-Core-VSphere1 Replacement	\$14,500
Total - Information Technology	\$14,500

DISTRICT ATTORNEY - 2120

(5) Trunk Vaults	\$17,000
Surveillance System	\$98,570
Total - District Attorney	\$115,570

SHERIFF - 2210

Hangar	\$2,000,000
Total - Sheriff	\$2,000,000

PLANNING - 2780

Wide Format Printer	\$6,000
Total - Planning	\$6,000

PUBLIC WORKS - 3000

Crew Quarters	\$171,957
Oil Kettle Trailer	\$225,000
Lift/Work Bay for Truck Shop	\$200,000
Total - Public Works	\$596,957

PUBLIC HEALTH - 4000

Health Education Mobile Unit	\$125,000
Total - Public Health	\$125,000

MENTAL HEALTH - 4112

Replacement Vehicles	\$101,000
Total - Mental Health	\$101,000

SOCIAL SERVICES - 5106

Server Replacement	\$9,000
Total - Social Services	\$9,000

GENERAL SERVICES ADMINISTRATION MOTOR POOL-7800

EQUIPMENT REPLACEMENT FUND

Vehicle Build Up for (6) F150	\$300,000
New Mail Van	\$45,000
Total - Motor Pool Equipment Replacement Fund	\$345,000

BUENA VISTA LANDFILL PROJECT - 7880

Landfill - Ongoing Project	
Total - Buena Vista Landfill Project	\$4,500,000

TOTAL	\$23,189,202
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COUNTY OF AMADOR
State of California
All Funds Summary
Fiscal Year 2024-2025
Adopted Budget

FUND NAME	TOTAL FINANCING SOURCES				TOTAL FINANCING USES			
	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2024	DECREASES TO RESERVES/ DESIGNATIONS/ NET ASSETS	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO RESERVES/ DESIGNATIONS/ NET ASSETS	TOTAL FINANCING USES	
<u>GOVERNMENTAL FUNDS:</u>								
MEMORIAL HALL	10500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL	11000	4,687,931.00	0.00	53,354,088.00	58,042,019.00	58,042,019.00	0.00	58,042,019.00
SOCIAL SERVICES	11600	36,381.00	0.00	19,242,578.00	19,278,959.00	19,278,959.00	0.00	19,278,959.00
BEHAVIORAL HEALTH	11700	2,914,377.00	0.00	12,178,327.00	15,092,704.00	15,092,704.00	0.00	15,092,704.00
HEALTH	11800	(33,932.00)	0.00	6,749,783.00	6,715,851.00	6,715,851.00	0.00	6,715,851.00
ROAD	12000	5,936,469.00	0.00	18,692,670.00	24,629,139.00	21,973,684.00	2,655,455.00	24,629,139.00
WATER DEVELOPMENT	15000	(40,733.00)	35,328.00	0.00	(5,405.00)	(5,405.00)	0.00	(5,405.00)
COUNTY IMPROVEMENT	18100	8,078,773.00	0.00	7,658,205.00	15,736,978.00	15,736,978.00	0.00	15,736,978.00
FISH AND GAME	20000	1,494.00	0.00	600.00	2,094.00	1,384.00	710.00	2,094.00
LOCAL REVENUE	20500	(869,093.00)	869,093.00	8,253,751.00	8,253,751.00	8,253,751.00	0.00	8,253,751.00
ELC ENHANCING DETECTION	30800	(24,604.00)	0.00	654,654.00	630,050.00	630,050.00	0.00	630,050.00
AMERICAN RESCUE PLAN ACT	30900	(94,594.00)	0.00	3,330,883.00	3,236,289.00	3,236,289.00	0.00	3,236,289.00
TOTAL GOVERNMENTAL FUNDS		20,592,469.00	904,421.00	130,115,539.00	151,612,429.00	148,956,264.00	2,656,165.00	151,612,429.00
<u>INTERNAL SERVICE FUNDS:</u>								
GSA - MOTOR POOL	28000	488,454.00	310,000.00	939,200.00	1,737,654.00	1,564,122.00	173,532.00	1,737,654.00
GSA - SUPPORT SERVICES	28200	33,031.00	0.00	1,054,450.00	1,087,481.00	1,079,643.00	7,838.00	1,087,481.00
COMMUNICATIONS	25200	31,762.00	0.00	119,023.00	150,785.00	119,023.00	31,762.00	150,785.00
INSURANCE	26000	1,694,723.00	0.00	2,975,714.00	4,670,437.00	3,277,817.00	1,392,620.00	4,670,437.00
TOTAL INTERNAL SERVICE FUNDS		2,247,970.00	310,000.00	5,088,387.00	7,646,357.00	6,040,605.00	1,605,752.00	7,646,357.00
<u>ENTERPRISE FUNDS:</u>								
BV LANDFILL	28800	271,305.00	0.00	4,740,000.00	5,011,305.00	4,903,150.00	108,155.00	5,011,305.00
AIRPORT	29000	102,198.00	0.00	721,075.00	823,273.00	746,043.00	77,230.00	823,273.00
TOTAL ENTERPRISE FUNDS		373,503.00	0.00	5,461,075.00	5,834,578.00	5,649,193.00	185,385.00	5,834,578.00
<u>SPECIAL DISTRICTS:</u>								
VICTORY LIGHTING, CSA 4;5;6;8		(59,332.00)	65,787.00	168,000.00	174,455.00	50,400.00	124,055.00	174,455.00
TOTAL SPECIAL DISTRICTS		(59,332.00)	65,787.00	168,000.00	174,455.00	50,400.00	124,055.00	174,455.00
TOTAL OTHER FUNDS		2,562,141.00	375,787.00	10,717,462.00	13,655,390.00	11,740,198.00	1,915,192.00	13,655,390.00
TOTAL ALL FUNDS		23,154,610.00	1,280,208.00	140,833,001.00	165,267,819.00	160,696,462.00	4,571,357.00	165,267,819.00

COUNTY OF AMADOR
State of California
Governmental Funds Summary
Fiscal Year 2024-2025
Adopted Budget

FUND NAME		TOTAL FINANCING SOURCES			TOTAL FINANCING USES			
		ESTIMATED BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2024	DECREASES TO RESERVES/ DESIGNATIONS	ADDITIONAL FINANCING SOURCES	TOTAL FINANCING SOURCES	FINANCING USES	INCREASES TO RESERVES/ DESIGNATIONS	TOTAL FINANCING USES
MEMORIAL HALL	10500	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL	11000	4,687,931.00	0.00	53,354,088.00	58,042,019.00	58,042,019.00	0.00	58,042,019.00
SOCIAL SERVICES	11600	36,381.00	0.00	19,242,578.00	19,278,959.00	19,278,959.00	0.00	19,278,959.00
BEHAVIORAL HEALTH	11700	2,914,377.00	0.00	12,178,327.00	15,092,704.00	15,092,704.00	0.00	15,092,704.00
HEALTH	11800	(33,932.00)	0.00	6,749,783.00	6,715,851.00	6,715,851.00	0.00	6,715,851.00
ROAD	12000	5,936,469.00	0.00	18,692,670.00	24,629,139.00	21,973,684.00	2,655,455.00	24,629,139.00
WATER DEVELOPMENT	15000	(40,733.00)	35,328.00	0.00	(5,405.00)	(5,405.00)	0.00	(5,405.00)
COUNTY IMPROVEMENT	18100	8,078,773.00	0.00	7,658,205.00	15,736,978.00	15,736,978.00	0.00	15,736,978.00
FISH AND GAME	20000	1,494.00	0.00	600.00	2,094.00	1,384.00	710.00	2,094.00
LOCAL REVENUE	20500	(869,093.00)	869,093.00	8,253,751.00	8,253,751.00	8,253,751.00	0.00	8,253,751.00
ELC ENHANCING DETECTION	30800	(24,604.00)	0.00	654,654.00	630,050.00	630,050.00	0.00	630,050.00
AMERICAN RESCUE PLAN ACT	30900	(94,594.00)	0.00	3,330,883.00	3,236,289.00	3,236,289.00	0.00	3,236,289.00
GRAND TOTAL		20,592,469.00	904,421.00	130,115,539.00	151,612,429.00	148,956,264.00	2,656,165.00	151,612,429.00

Appropriations Limit

Appropriations Subject to Limit

COUNTY OF AMADOR
State of California
Fund Balance - Governmental Funds
Fiscal Year 2024-2025
Adopted Budget

Actual	X
Estimated	

OPERATING FUNDS		LESS: FUND BALANCE-RESERVED/DESIGNATED				FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2024
FUND NAME		FUND BALANCE JUNE 30, 2024	ENCUMBRANCES	GENERAL & OTHER RESERVES	DESIGNATIONS	
MEMORIAL HALL #5	10500	0.00	0.00	0.00	0.00	0.00
GENERAL	11000	18,864,128.00	1,255,000.00	12,844,352.00	76,845.00	4,687,931.00
SOCIAL SERVICES	11600	240,515.00	4,134.00	200,000.00	0.00	36,381.00
BEHAVIORAL HEALTH	11700	2,943,780.00	104.00	29,299.00	0.00	2,914,377.00
HEALTH	11800	85,713.00	34,498.00	85,147.00	0.00	(33,932.00)
ROAD	12000	7,553,780.00	579,883.00	1,037,428.00	0.00	5,936,469.00
WATER DEVELOPMENT	15000	3,600,887.00	0.00	3,641,620.00	0.00	(40,733.00)
COUNTY IMPROVEMENT	18100	8,513,379.00	12,831.00	421,775.00	0.00	8,078,773.00
FISH AND GAME	20000	22,839.00	0.00	21,345.00	0.00	1,494.00
LOCAL REVENUE	20500	9,428,174.00	0.00	10,297,267.00	0.00	(869,093.00)
ELC ENHANCING DETECTION	30800	0.00	24,604.00	0.00	0.00	(24,604.00)
AMERICAN RESCUE PLAN ACT	30900	0.00	94,594.00	0.00	0.00	(94,594.00)
GRAND TOTAL		51,253,195.00	2,005,648.00	28,578,233.00	76,845.00	20,592,469.00
NON-OPERATING FUNDS		FUND BALANCE JUNE 30, 2024	ENCUMBRANCES	GENERAL & OTHER RESERVES	DESIGNATIONS	UNDESIGNATED JUNE 30, 2024
COUNTY TRUST	31100	17,760,073.00	10,510.00	0.00	17,749,563.00	0.00
SPECIAL REVENUE TRUST	31101	1,160,442.00	0.00	0.00	1,160,442.00	0.00
TOTAL NON-OPERATING FUNDS		18,920,515.00	10,510.00	0.00	18,910,005.00	0.00

COUNTY OF AMADOR
State of California
Obligated Fund Balances
Fiscal Year 2024-2025
Adopted Budget

	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION			INCREASES OR NEW RESERVE DESIGNATION			TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR
	RESERVES/ DESIGNATIONS BALANCE AS OF JUNE 30, 2024	RECOMMENDED	APPROVED/ ADOPTED BY THE BOARD OF SUPERVISORS	RECOMMENDED	APPROVED/ ADOPTED BY THE BOARD OF SUPERVISORS		
OPERATING FUNDS							
MEMORIAL HALL DESIGNATED FOR TRUST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GENERAL							
GENERAL RESERVE	7,663,097.00	0.00	0.00	0.00	0.00	0.00	7,663,097.00
PAYROLL RESERVE	3,081,255.00	0.00	0.00	0.00	0.00	0.00	3,081,255.00
JAIL RESERVE	2,100,000.00	0.00	0.00	0.00	0.00	0.00	2,100,000.00
SERVICE AREA DESIGNATION	76,845.00	0.00	0.00	0.00	0.00	0.00	76,845.00
SOCIAL SERVICES	200,000.00	0.00	0.00	0.00	0.00	0.00	200,000.00
BEHAVIORAL HEALTH	29,299.00	0.00	0.00	0.00	0.00	0.00	29,299.00
HEALTH	85,147.00	0.00	0.00	0.00	0.00	0.00	85,147.00
ROAD	1,037,428.00	0.00	0.00	0.00	2,655,455.00	0.00	3,692,883.00
WATER DEVELOPMENT	3,641,620.00	0.00	35,328.00	0.00	0.00	0.00	3,606,292.00
COUNTY IMPROVEMENT	421,775.00	0.00	0.00	0.00	0.00	0.00	421,775.00
FISH AND GAME	21,345.00	0.00	0.00	0.00	710.00	0.00	22,055.00
LOCAL REVENUE	10,297,267.00	0.00	869,093.00	0.00	0.00	0.00	9,428,174.00
ELC ENHANCING DETECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AMERICAN RESCUE PLAN ACT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	28,655,078.00	0.00	904,421.00	0.00	2,656,165.00	0.00	30,406,822.00

COUNTY OF AMADOR
State of California
Summary of Additional Financing
Sources by Source and Fund
Fiscal Year 2024-2025
Adopted Budget

DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
SUMMARIZATION BY SOURCE:				
TAXES	32,684,822.98	33,665,184.50	34,682,137.00	34,563,792.00
LICENSES, PERMITS AND FRANCHISES	970,668.69	1,032,181.10	911,530.00	911,530.00
FINES, FORFEITURES AND PENALTIES	620,160.23	590,489.93	799,782.00	799,782.00
INTEREST AND RENTALS	705,952.21	1,558,096.18	366,354.00	379,354.00
INTERGOVERNMENTAL REVENUE	49,775,078.84	58,153,268.53	68,844,499.00	76,279,427.00
CHARGES FOR SERVICES	13,092,494.75	10,656,079.84	10,773,473.00	10,905,990.00
OTHER REVENUE	1,855,013.35	4,490,672.36	2,251,912.00	5,900,172.00
INTERFUND REVENUES	1,442,818.27	11,059,954.80	375,492.00	375,492.00
TOTAL FINANCING SOURCES	101,147,009.32	121,205,927.24	119,005,179.00	130,115,539.00

SUMMARIZATION BY FUND:

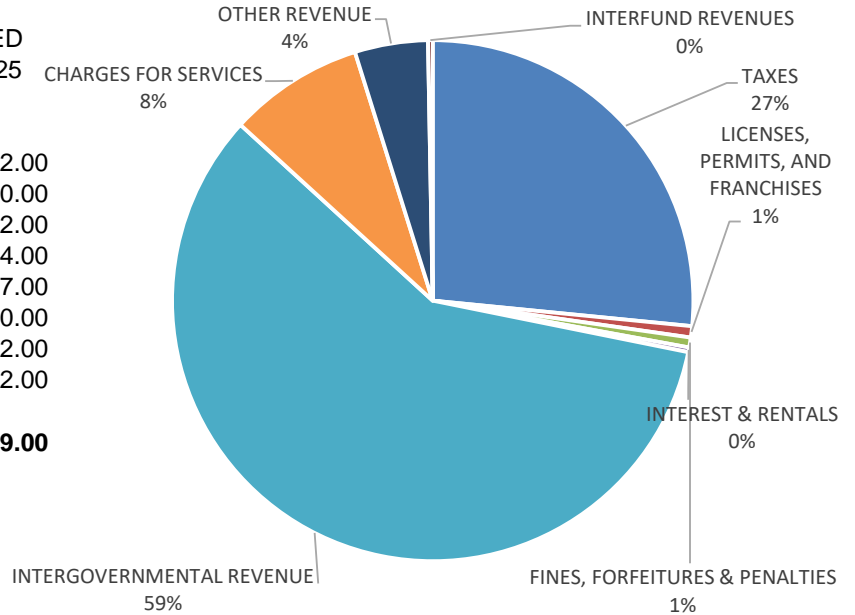
MEMORIAL HALL #5	10500	2,189.62	1,248.57	0.00	0.00
GENERAL	11000	49,901,565.37	51,526,635.92	50,797,298.00	53,354,088.00
SOCIAL SERVICES	11600	14,302,146.79	17,949,261.30	18,455,860.00	19,242,578.00
BEHAVIORAL HEALTH	11700	10,504,577.25	11,380,241.85	14,134,704.00	12,178,327.00
HEALTH	11800	4,716,793.19	6,200,120.40	6,733,218.00	6,749,783.00
ROAD	12000	6,203,139.29	11,962,141.71	15,924,010.00	18,692,670.00
WATER DEVELOPMENT	15000	69,411.91	127,453.19	0.00	0.00
COUNTY IMPROVEMENT	18100	2,361,890.52	11,256,767.69	871,888.00	7,658,205.00
FISH AND GAME	20000	407.36	1,094.05	600.00	600.00
LOCAL REVENUE	20500	9,191,878.30	9,777,933.99	8,126,668.00	8,253,751.00
ELC ENHANCING DETECTION	30800	685,023.76	198,012.40	630,050.00	654,654.00
AMERICAN RESCUE PLAN ACT	30900	3,207,985.96	825,016.17	3,330,883.00	3,330,883.00
TOTAL FINANCING SOURCES	101,147,009.32	121,205,927.24	119,005,179.00	130,115,539.00	

COUNTY OF AMADOR
State of California
Summary of Financing Sources - Charts
Fiscal Year 2024-2025
Adopted Budget

SUMMARIZATION BY TYPE

ADOPTED 2024-2025	
TAXES	34,563,792.00
LICENSES, PERMITS, AND FRANCHISE:	911,530.00
FINES, FORFEITURES & PENALTIES	799,782.00
INTEREST & RENTALS	379,354.00
INTERGOVERNMENTAL REVENUE	76,279,427.00
CHARGES FOR SERVICES	10,905,990.00
OTHER REVENUE	5,900,172.00
INTERFUND REVENUES	375,492.00
TOTAL FINANCING REQUIREMENTS	130,115,539.00

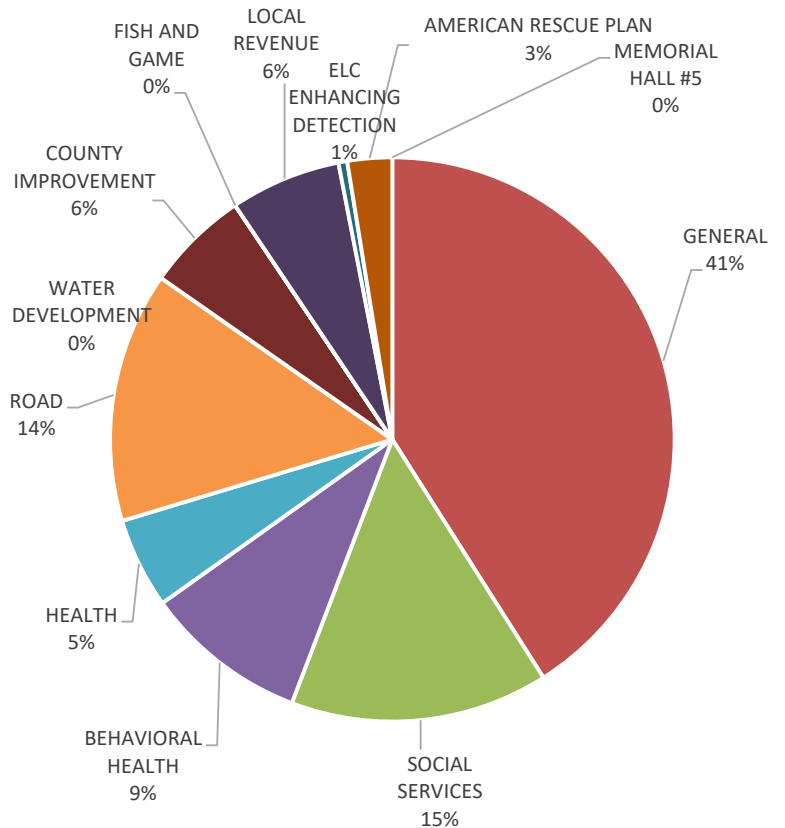
Sources by Type



SUMMARIZATION BY FUND

ADOPTED 2024-2025	
MEMORIAL HALL #5	0.00
GENERAL	53,354,088.00
SOCIAL SERVICES	19,242,578.00
BEHAVIORAL HEALTH	12,178,327.00
HEALTH	6,749,783.00
ROAD	18,692,670.00
WATER DEVELOPMENT	0.00
COUNTY IMPROVEMENT	7,658,205.00
FISH AND GAME	600.00
LOCAL REVENUE	8,253,751.00
ELC ENHANCING DETECTION	654,654.00
AMERICAN RESCUE PLAN	3,330,883.00
TOTAL FINANCING REQUIREMENTS	130,115,539.00

Sources by Fund



SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
10500 MEMORIAL HALL FUND						
INTEREST AND RENTALS						
10500	44100	INTEREST 101150	2,189.62	1,248.57	0.00	0.00
TOTAL-INTEREST AND RENTALS			\$2,189.62	\$1,248.57	\$0.00	\$0.00
10500 MEMORIAL HALL FUND			\$2,189.62	\$1,248.57	\$0.00	\$0.00
TOTAL FINANCING SOURCES			\$2,189.62	\$1,248.57	\$0.00	\$0.00
11000 GENERAL FUND						
TAXES						
11000	41010	CURRENT SECURED	20,367,400.43	21,380,705.65	22,537,751.00	22,444,566.00
11000	41020	CURRENT UNSECURED	401,712.64	505,528.98	200,000.00	200,000.00
11000	41100	PRIOR UNSECURED	7,571.26	12,733.13	3,500.00	3,500.00
11000	41120	SUPPLEMENTAL ROLL	643,136.91	289,813.94	250,000.00	250,000.00
11000	41121	PRIOR SUPPLEMENTAL	42,112.95	62,739.08	10,000.00	10,000.00
11000	41125	TAX NEUTRALITY	31,484.40	0.00	0.00	0.00
11000	41130	PROP TAX IN LIEU VLF	5,664,908.00	6,043,224.00	6,085,193.00	6,060,033.00
11000	41160	SALES AND USE TAXES	4,043,232.96	3,961,897.87	4,165,578.00	4,165,578.00
11000	41180	FRANCHISE TAXES	639,253.21	624,435.98	590,115.00	590,115.00
11000	41200	ROOM OCCUPANCY TAXES	488,432.92	450,473.59	390,000.00	390,000.00
11000	41210	TRANSFER TAXES	355,577.30	333,632.28	450,000.00	450,000.00
TOTAL-TAXES			\$32,684,822.98	\$33,665,184.50	\$34,682,137.00	\$34,563,792.00
LICENSES AND PERMITS						
11000	42100	ANIMAL LICENSES	27,866.00	41,170.00	30,000.00	30,000.00
11000	42120	CONSTRUCTION PERMITS	618,515.16	633,863.87	575,000.00	575,000.00
11000	42130	GRADING PERMITS	0.00	0.00	0.00	0.00
11000	42140	ZONING PERMITS	76,522.12	60,913.75	70,000.00	70,000.00
11000	42160	OTHER LICENSES AND PERMITS	16,241.00	14,773.00	11,530.00	11,530.00
TOTAL-LICENSES AND PERMITS			\$739,144.28	\$750,720.62	\$686,530.00	\$686,530.00
FINES, FORFEITS AND PENALTIES						
11000	43190	JUSTICE COURT-GENERAL FINES	6,021.71	5,525.32	10,000.00	10,000.00
11000	43192	ADMINISTRATIVE FINES	0.00	0.00	0.00	0.00
11000	43193	EXPUNGEMENT	586.00	598.00	0.00	0.00
11000	43195	FINES AND FEES AB233	255,955.74	236,266.35	360,000.00	360,000.00
11000	43210	OTHER COURT FINES (GENERAL)	8,254.62	2,431.37	3,000.00	3,000.00
11000	43221	PROBATION FEES	0.00	0.00	0.00	0.00
11000	43225	GENERAL FUND RESTITUTION	0.00	0.00	0.00	0.00
11000	43233	EXCESS TAX LOSS RESERVE	0.00	0.00	0.00	0.00
11000	43240	FORFEITURE OF DEPOSITS	12,618.00	7,569.10	0.00	0.00
11000	43300	TOBACCO SETTLEMENT	322,990.00	322,990.00	322,990.00	322,990.00
TOTAL-FINES, FORFEITS AND PENALTIES			\$606,426.07	\$575,380.14	\$695,990.00	\$695,990.00
INTEREST AND RENTALS						
11000	44100	INTEREST 101110	315,855.54	600,445.66	270,000.00	283,000.00
11000	44200	RENTALS	52,470.24	66,669.76	52,560.00	52,560.00
TOTAL-INTEREST AND RENTALS			\$368,325.78	\$667,115.42	\$322,560.00	\$335,560.00

SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
INTERGOVERNMENTAL REVENUE						
11000	45070	STATE MOTOR VEHICLE IN-LIEU TAX	34,675.47	41,824.69	14,500.00	14,500.00
11000	45220	STATE AID FOR AGRICULTURE	308,020.90	332,862.44	335,509.00	335,509.00
11000	45230	STATE AID FOR CIVIL DEFENSE	309,780.16	11,071.50	0.00	0.00
11000	45240	STATE AID - OTHER	1,620,206.84	1,875,824.39	2,125,016.00	2,195,097.00
11000	45242	STATE AID - PUBLIC SAFETY	3,268,829.38	3,086,767.89	2,836,110.00	2,836,110.00
11000	45243	REALIGNMENT BACKFILL COVID	0.00	0.00	0.00	0.00
11000	45245	STATE HOSPITAL GRANT	0.00	0.00	100,000.00	100,000.00
11000	45246	DRIP GRANT	0.00	0.00	60,000.00	60,000.00
11000	45247	CHP CANNABIS GRANT	0.00	0.00	0.00	50,000.00
11000	45250	STATE AID FOR VETERANS AFFAIRS	56,469.00	54,079.00	38,000.00	38,000.00
11000	45260	STATE HOMEOWNERS PROPERTY TAX I	192,183.16	189,657.38	190,000.00	190,000.00
11000	45330	STATE TIMBER TAX LOSS	928.69	14,800.56	22,000.00	22,000.00
11000	45440	STATE AID FOR PATROL BOAT	147,592.13	263,295.77	210,574.00	210,574.00
11000	45465	STATE ENERGY COMMISSION	0.00	0.00	0.00	0.00
11000	45470	STATE VICTIM WITNESS PROGRAM	281,486.00	351,746.00	268,896.00	268,896.00
11000	45479	AB 1869 CRIMINAL FEES	15,000.00	60,670.64	64,600.00	64,600.00
11000	45481	STC TRAINING REIMBURSEMENT	9,480.00	9,855.00	9,480.00	9,480.00
11000	45485	STATE-RURAL CRIME AB443	134,295.12	33,345.00	140,000.00	2,140,000.00
11000	45490	STATE MANDATE COST	25,153.00	23,160.00	10,515.00	10,515.00
11000	45491	STATE COURT COST 4750 PC	706,471.00	953,056.00	848,189.00	1,223,835.00
11000	45502	P.O.S.T.	0.00	29,341.02	24,000.00	24,000.00
11000	45520	FEDERAL PUBLIC ASSISTANCE ADMINIS	0.00	0.00	0.00	0.00
11000	45525	FEDERAL CORONAVIRUS RELIEF	228,589.27	0.00	0.00	0.00
11000	45540	FEDERAL PUBLIC ASSISTANCE	5,424.33	5,294.16	7,000.00	7,000.00
11000	45565	ARPA	0.00	0.00	0.00	103,600.00
11000	45580	FEDERAL FOREST RESERVE	0.00	0.00	0.00	0.00
11000	45590	FEDERAL P.I.L.T.	127,359.76	130,357.00	40,000.00	40,000.00
11000	45595	FED FMAG REIMBURSE	0.00	0.00	0.00	0.00
11000	45630	FEDERAL OTHER	87,430.10	296,818.64	347,609.00	277,900.00
11000	45636	FEDERAL - COSSUP	0.00	87,771.17	200,000.00	200,000.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$7,559,374.31	\$7,851,598.25	\$7,891,998.00	\$10,421,616.00
11000 GENERAL FUND						
CHARGES FOR SERVICES						
11000	46009	CHARGES FOR SERVICES	302,680.59	532,135.62	482,493.00	487,168.00
11000	460099	CHARGES CO LOCAL REVENUE	1,489,191.93	1,727,143.24	1,692,212.00	1,816,310.00
11000	46015	ARPA SERVICES	2,100,000.00	0.00	0.00	0.00
11000	46106	APPEAL FEES	0.00	0.00	600.00	600.00
11000	46170	SURVEY MONUMENT FUND	0.00	0.00	2,500.00	2,500.00
11000	46640	ASSESSMENT AND TAX COLLECTION FE	350,600.07	303,291.01	162,150.00	162,150.00
11000	46641	TAX COLLECTOR'S FEES	25,000.00	25,000.00	25,000.00	25,000.00
11000	46650	TAX COLLECTOR PUBLICATIONS	0.00	0.00	150.00	150.00
11000	46671	RECORDER MODERNIZATION	21,200.00	0.00	2,000.00	5,744.00
11000	46672	SOCIAL SECURITY TRUNCATION TRUST	0.00	0.00	3,900.00	3,900.00
11000	46675	VITAL RECORDS	0.00	91,761.20	7,500.00	7,500.00
11000	46691	PUBLIC CONSERVATORS FEES	7,504.14	25,527.29	13,130.00	13,130.00
11000	46693	COUNTY COUNSEL FEES	1,512.32	2,250.00	5,000.00	5,000.00
11000	46694	SUPERIOR CT ATTY FEES REIMB.	0.00	0.00	1,000.00	1,000.00
11000	46710	PLANNING AND SURVEYING SERVICES	27,849.53	16,607.54	25,000.00	25,000.00
11000	46711	PLAN/ENGINEER BLDG. DEPT.	141,397.84	150,639.57	160,000.00	160,000.00
11000	46712	PLANNING INSPECTION MINING	0.00	0.00	7,866.00	7,866.00
11000	46713	TECH FEES FOR SOFTWARE	0.00	0.00	42,720.00	42,720.00
11000	46750	CLERK FEES AND COSTS	4,141.50	4,083.00	3,600.00	3,600.00
11000	46770	HUMANE SERVICES	39,015.10	41,243.68	21,000.00	21,000.00

SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
11000	46780	LAW ENFORCEMENT SERVICES	1,020,483.70	1,365,548.85	1,158,445.00	1,158,445.00
11000	46781	LAW ENFORCEMENT SERVICES - INDIAN	1,212,018.00	1,239,040.00	1,239,040.00	1,239,040.00
11000	46782	INDIAN GAMING - PUBLIC SAFETY	290,506.24	47,333.50	370,000.00	370,000.00
11000	46788	LOCAL DETENTION FACILITY	21,403.00	21,403.00	21,657.00	21,657.00
11000	46790	RECORDING FEES	172,080.60	154,816.95	180,000.00	180,000.00
11000	46791	BURIAL PERMIT FEES	1,040.00	924.00	1,000.00	1,000.00
11000	46792	CLERK FEES - FBN	13,423.00	12,573.00	15,000.00	15,000.00
11000	46795	SB2 ADMIN FEES	44,500.00	40,000.00	40,000.00	40,000.00
11000	46796	BV CASINO CHARGES	0.00	0.00	0.00	0.00
11000	46800	SHERIFF CIVIL FEES	13,931.00	16,570.38	18,000.00	18,000.00
11000	46850	ELECTION SERVICES	32,800.27	24,875.74	12,000.00	12,000.00
11000	46870	LIBRARY SERVICES	4,437.65	4,538.05	10,000.00	10,000.00
11000	46890	AG SALES	51,696.99	46,080.99	49,000.00	49,000.00
11000	46940	ARB - GRANT REVENUE	0.00	0.00	0.00	0.00
11000	46960	LANDFILL FEES	295,188.93	300,301.14	315,000.00	315,000.00
11000	46962	ACES SURCHARGE FEES	124,661.49	128,359.47	130,000.00	130,000.00
TOTAL-CHARGES FOR CURRENT SERVICES			\$7,808,263.89	\$6,322,047.22	\$6,216,963.00	\$6,349,480.00
OTHER REVENUE						
11000	47010	ASSESSMENTS	0.00	820,000.00	0.00	0.00
11000	47810	WELFARE REPAYMENT	0.00	10,850.00	5,000.00	5,000.00
11000	47880	OTHER SALES	25.00	24.00	0.00	0.00
11000	47885	CCP DISTRIBUTION	45,283.23	0.00	0.00	0.00
11000	47890	MISCELLANEOUS REVENUES	84,028.81	863,615.77	296,120.00	296,120.00
11000	47893	SPECIAL DONATIONS	0.00	100.00	0.00	0.00
TOTAL-OTHER REVENUES			\$129,337.04	\$1,694,589.77	\$301,120.00	\$301,120.00
INTERFUND REVENUES						
11000	48080	COUNTY BUILDING MAINTENANCE	5,871.02	0.00	0.00	0.00
11000	48823	PG&E RULE 20A CREDITS	0.00	0.00	0.00	0.00
TOTAL-INTERFUND REVENUES			\$5,871.02	\$0.00	\$0.00	\$0.00
11000 GENERAL FUND						
TOTAL FINANCING SOURCES			\$49,901,565.37	\$51,526,635.92	\$50,797,298.00	\$53,354,088.00
11600 SOCIAL SERVICES FUND						
INTEREST AND RENTALS						
11600	44100	INTEREST 101160	5,075.38	13,722.38	0.00	0.00
TOTAL-INTEREST AND RENTALS			\$5,075.38	\$13,722.38	\$0.00	\$0.00
INTERGOVERNMENTAL REVENUE						
11600	45130	STATE WELFARE ADMINISTRATION	2,408,632.00	3,248,563.67	4,201,025.00	4,651,025.00
11600	45160	STATE PUBLIC ASSISTANCE	821,362.73	1,072,395.36	500,000.00	500,000.00
11600	45165	STATE REALIGNMENT SS	3,081,728.96	5,252,501.32	4,685,585.00	5,022,303.00
11600	45240	STATE AID OTHER	172,892.95	56,831.34	0.00	0.00
11600	45243	REALIGNMENT BACKFILL COVID	0.00	0.00	0.00	0.00
11600	45300	STATE MEDICALLY INDIGENT ADULT	689.00	0.00	1,000.00	1,000.00
11600	45520	FEDERAL PUBLIC ASSISTANCE ADMINIS	2,944,381.00	3,272,980.00	3,719,250.00	3,719,250.00
11600	45525	FED CORONAVIRUS RELIEF	0.00	0.00	0.00	0.00
11600	45540	FEDERAL PUBLIC ASSISTANCE	2,664,328.32	2,510,369.13	2,900,000.00	2,900,000.00
11600	45630	FEDERAL OTHER	12,157.00	11,646.80	63,000.00	63,000.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$12,106,171.96	\$15,425,287.62	\$16,069,860.00	\$16,856,578.00

SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
CHARGES FOR SERVICES						
11600	460099	LOCAL REVENUE	2,163,503.74	2,422,150.59	2,265,000.00	2,265,000.00
TOTAL-CHARGES FOR CURRENT SERVICES			\$2,163,503.74	\$2,422,150.59	\$2,265,000.00	\$2,265,000.00
OTHER REVENUE						
11600	47810	WELFARE REPAYMENT	26,456.46	88,070.71	120,000.00	120,000.00
11600	47890	MISCELLANEOUS REVENUES	939.25	30.00	1,000.00	1,000.00
TOTAL-OTHER REVENUES			\$27,395.71	\$88,100.71	\$121,000.00	\$121,000.00
11600 SOCIAL SERVICES FUND TOTAL FINANCING SOURCES			\$14,302,146.79	\$17,949,261.30	\$18,455,860.00	\$19,242,578.00
11700 BEHAVIORAL HEALTH FUND						
INTEREST AND RENTALS						
11700	44100	INTEREST 101170	10,102.77	43,172.19	6,000.00	6,000.00
TOTAL-INTEREST AND RENTALS			\$10,102.77	\$43,172.19	\$6,000.00	\$6,000.00
FINES, FORFEITS AND PENALTIES						
11700	43210	GENERAL COURT FINES	0.00	0.00	83,392.00	83,392.00
TOTAL-FINES, FORFEITS AND PENALTIES			\$0.00	\$0.00	\$83,392.00	\$83,392.00
INTERGOVERNMENTAL REVENUE						
11700	45164	STATE REALIGNMENT MENTAL HEALTH	1,508,321.21	524,028.54	1,200,000.00	215,205.00
11700	45180	FEDERAL AID FOR DRUG PREVENTION	745,699.57	572,740.97	594,802.00	594,802.00
11700	45200	STATE AID FOR MENTAL HEALTH	2,505,232.02	2,062,675.14	2,294,000.00	2,294,000.00
11700	45201	MHSA PROP 63	2,560,306.26	5,335,025.91	4,971,582.00	4,000,000.00
11700	45240	STATE AID OTHER	613,016.65	968,675.82	2,621,035.00	2,621,035.00
11700	45243	REALIGNMENT BACKFILL COVID	0.00	0.00	0.00	0.00
11700	45525	FEDERAL CORONAVIRUS RELIEF	0.00	0.00	0.00	0.00
11700	45630	FEDERAL OTHER	45,255.78	17,849.46	47,500.00	47,500.00
11700	45640	AID FROM OTHER AGENCIES	180,447.67	256,276.91	79,301.00	79,301.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$8,158,279.16	\$9,737,272.75	\$11,808,220.00	\$9,851,843.00
CHARGES FOR SERVICES						
11700	460099	CHARGES COUNTY LOCAL REVENUE	1,790,386.97	1,370,694.26	1,400,000.00	1,400,000.00
11700	46015	ARPA SERVICES	83,297.94	10,517.31	0.00	0.00
11700	46820	MENTAL HEALTH SERVICES	109,307.40	56,792.81	95,000.00	95,000.00
11700	46900	DRUG ALCOHOL FEES	226.91	220.00	2,900.00	2,900.00
TOTAL-CHARGES FOR CURRENT SERVICES			\$1,983,219.22	\$1,438,224.38	\$1,497,900.00	\$1,497,900.00
OTHER REVENUE						
11700	47890	MISCELLANEOUS REVENUES	352,976.10	103,570.78	739,192.00	739,192.00
11700	47896	OPIOID SETTLEMENT	0.00	58,001.75	0.00	0.00
TOTAL-OTHER REVENUES			\$352,976.10	\$161,572.53	\$739,192.00	\$739,192.00
11700 BEHAVIORAL HEALTH FUND TOTAL FINANCING SOURCES			\$10,504,577.25	\$11,380,241.85	\$14,134,704.00	\$12,178,327.00

SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
11800 HEALTH FUND						
INTEREST AND RENTALS						
11800	44100	INTEREST 101180	7,710.23	21,185.09	0.00	0.00
TOTAL-INTEREST AND RENTALS			\$7,710.23	\$21,185.09	\$0.00	\$0.00
INTERGOVERNMENTAL REVENUE						
11800	45163	STATE REALIGNMENT HEALTH	2,061,468.31	2,877,533.48	2,851,212.00	2,867,777.00
11800	45240	STATE AID - OTHER	641,707.61	886,770.73	1,443,739.00	1,443,739.00
11800	45243	REALIGNMENT BACKFILL COVID	0.00	0.00	0.00	0.00
11800	45435	STATE TOBACCO REDUCTION PROGRAI	203,328.14	135,391.13	338,680.00	338,680.00
11800	45525	FED CORONAVIRUS RELIEF	57,943.27	0.00	0.00	0.00
11800	45535	FED AMERICAN RESCUE PLAN	0.00	0.00	331,928.00	331,928.00
11800	45630	FEDERAL OTHER	820,061.37	1,785,978.73	964,449.00	964,449.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$3,784,508.70	\$5,685,674.07	\$5,930,008.00	\$5,946,573.00
CHARGES FOR SERVICES						
11800	46009	CHARGES FOR SERVICES	360,273.17	138,216.78	485,293.00	485,293.00
11800	460099	CHARGES CO LOCAL R	202,240.00	0.00	0.00	0.00
11800	46015	ARPA SERVICES	3,889.99	0.00	0.00	0.00
11800	46392	MADDY REVENUE	6,431.32	6,939.21	7,000.00	7,000.00
11800	46830	HEALTH SERVICES	5,575.25	8,702.11	6,000.00	6,000.00
11800	46840	SANITATION SERVICES	311,442.10	319,799.55	295,317.00	295,317.00
TOTAL-CHARGES FOR CURRENT SERVICES			\$889,851.83	\$473,657.65	\$793,610.00	\$793,610.00
OTHER REVENUE						
11800	47890	MISCELLANEOUS REVENUES	34,722.43	19,603.59	9,600.00	9,600.00
11800	47940	OPERATING TRANSFERS	0.00	0.00	0.00	0.00
TOTAL-OTHER REVENUES			\$34,722.43	\$19,603.59	\$9,600.00	\$9,600.00
INTERFUND REVENUES						
11800	48801	CERG COVID EMERGENCY RESPONSE	0.00	0.00	0.00	0.00
TOTAL-INTERFUND REVENUES			\$0.00	\$0.00	\$0.00	\$0.00
11800 HEALTH FUND						
TOTAL FINANCING SOURCES			\$4,716,793.19	\$6,200,120.40	\$6,733,218.00	\$6,749,783.00
12000 ROAD FUND						
TAXES						
12000	41190	SALES TAX LTC	0.00	0.00	0.00	0.00
TOTAL-TAXES			\$0.00	\$0.00	\$0.00	\$0.00
LICENSES AND PERMITS						
12000	42135	ROAD PERMITS	23,781.00	31,742.00	25,000.00	25,000.00
TOTAL-LICENSES AND PERMITS			\$23,781.00	\$31,742.00	\$25,000.00	\$25,000.00
FINES, FORFEITS AND PENALTIES						
12000	43170	VEHICLE CODE FINES	13,594.43	14,731.61	20,000.00	20,000.00
TOTAL-FINES, FORFEITS AND PENALTIES			\$13,594.43	\$14,731.61	\$20,000.00	\$20,000.00

SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
INTEREST AND RENTALS						
12000	44100	INTEREST 101120	49,753.17	141,793.67	7,500.00	7,500.00
TOTAL-INTEREST AND RENTALS			\$49,753.17	\$141,793.67	\$7,500.00	\$7,500.00
INTERGOVERNMENTAL REVENUE						
12000	45050	STATE GAS TAX-SECTION 2104	686,323.27	721,599.40	675,233.00	675,233.00
12000	45060	STATE GAS TAX-SECTION 2106	180,888.83	192,827.67	182,505.00	182,505.00
12000	45061	STATE GAS TAX-SECTION 2105	499,912.95	535,422.31	495,042.00	495,042.00
12000	45062	STATE GAS TAX-SECTION 2103	757,988.57	870,308.66	768,045.00	768,045.00
12000	45063	STATE GAS TAX-SB1 RMRA	2,093,860.31	2,424,533.23	2,459,473.00	2,459,473.00
12000	45100	STATE PROPOSITION 42	0.00	0.00	0.00	0.00
12000	45240	STATE AID OTHER	0.00	2,300,000.00	0.00	0.00
12000	45340	STATE OTHER ROAD	89,701.50	0.00	2,500.00	2,500.00
12000	45525	FED CORONAVIRUS RELIEF	0.00	0.00	0.00	0.00
12000	45570	FEDERAL ROAD CONSTRUCTION FAS	171,512.09	19,888.46	2,725,000.00	2,725,000.00
12000	45575	STATE MATCH EXCHANGE PROGRAM	0.00	1,513,172.00	546,812.00	546,812.00
12000	45580	FEDERAL FOREST RESERVE REVENUE	126,459.65	130,110.84	125,000.00	125,000.00
12000	45630	FEMA STORM DAMAGE	1,341.91	187,512.94	0.00	620,400.00
12000	45642	RIP FUNDING	315,402.29	103,575.37	6,800,000.00	6,800,000.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$4,923,391.37	\$8,998,950.88	14,779,610.00	15,400,010.00
CHARGES FOR SERVICES						
12000	46025	IMPACT FEES	0.00	0.00	0.00	0.00
TOTAL-CHARGES FOR SERVICES			\$0.00	\$0.00	\$0.00	\$0.00
OTHER REVENUE						
12000	47890	MISCELLANEOUS REVENUES	591.74	1,227.68	0.00	0.00
12000	47900	MISCELLANEOUS ROAD REVENUES	3,520.21	3,351.95	4,000.00	4,000.00
12000	47940	OPERATING TRANSFERS	822,000.00	822,000.00	822,000.00	2,970,260.00
12000	47961	BUENA VIST CAS MIT CHARGES	222,118.12	0.00	255,000.00	255,000.00
TOTAL-OTHER REVENUES			\$1,048,230.07	\$826,579.63	\$1,081,000.00	\$3,229,260.00
INTERFUND REVENUES						
12000	48800	ROAD-OTHER COUNTY OFFICES	11,058.99	13,855.03	5,900.00	5,900.00
12000	48802	ROAD-P.M./SUBDIVISION	133,330.26	1,934,488.89	5,000.00	5,000.00
TOTAL-INTERFUND REVENUES			\$144,389.25	\$1,948,343.92	\$10,900.00	\$10,900.00
12000 ROAD FUND						
TOTAL FINANCING SOURCES			\$6,203,139.29	\$11,962,141.71	\$15,924,010.00	\$18,692,670.00
15000 WATER DEVELOPMENT FUND						
INTEREST AND RENTALS						
15000	44100	INTEREST 101150	69,411.91	127,453.19	0.00	0.00
TOTAL-INTEREST AND RENTALS			\$69,411.91	\$127,453.19	\$0.00	\$0.00
INTERGOVERNMENTAL REVENUE						
15000	453937	03JD LABOR STANDARDS CDBG	0.00	0.00	0.00	0.00
15000	453938	21A GEN PROGRAM ADMIN CDBG	0.00	0.00	0.00	0.00
15000	453939	03J PIONEER WATER - CDBG	0.00	0.00	0.00	0.00

SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$0.00	\$0.00	\$0.00	\$0.00
15000 WATER DEVELOPMENT FUND						
TOTAL FINANCING SOURCES			\$69,411.91	\$127,453.19	\$0.00	\$0.00
18100 COUNTY IMPROVEMENT FUND						
INTEREST AND RENTALS						
18100	44100	INTEREST	41,530.70	153,907.60	5,000.00	5,000.00
18100	44200	RENTALS	17,931.51	20,523.43	20,000.00	20,000.00
TOTAL-INTEREST AND RENTALS			\$59,462.21	\$174,431.03	\$25,000.00	\$25,000.00
INTERFUND REVENUES						
18100	48011	CFF CONTRIB - JAIL EXPAN	0.00	3,015,000.00	364,592.00	364,592.00
18100	48415	BV REIMBURSE ARREARS	292,558.00	0.00	0.00	0.00
18100	48416	CCP CONTRIBUTION-JAIL EXPANSION	1,000,000.00	6,096,610.88	0.00	0.00
TOTAL-INTERFUND REVENUES			\$1,292,558.00	\$9,111,610.88	\$364,592.00	\$364,592.00
INTERGOVERNMENTAL REVENUE						
18100	45240	STATE AID OTHER	0.00	0.00	282,296.00	5,568,613.00
18100	45630	FEDERAL OTHER	322,118.83	20,781.17	0.00	0.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$322,118.83	\$20,781.17	\$282,296.00	\$5,568,613.00
LICENSES AND PERMITS						
18100	42125	FACILITIES FEE	207,743.41	249,718.48	200,000.00	200,000.00
TOTAL-LICENSES AND PERMITS			\$207,743.41	\$249,718.48	\$200,000.00	\$200,000.00
CHARGES FOR SERVICES						
18100	46963	SELF HAUL FEE	247,656.07	0.00	0.00	0.00
TOTAL-CHARGES FOR SERVICES			\$247,656.07	\$0.00	\$0.00	\$0.00
OTHER REVENUE						
18100	47890	MISCELLANEOUS REVENUES	112,352.00	226.13	0.00	0.00
18100	47940	OPERATING TRANSFERS	120,000.00	1,700,000.00	0.00	1,500,000.00
TOTAL-OTHER REVENUES			\$232,352.00	\$1,700,226.13	\$0.00	\$1,500,000.00
18100 COUNTY IMPROVEMENT FUND						
TOTAL FINANCING SOURCES			\$2,361,890.52	\$11,256,767.69	\$871,888.00	\$7,658,205.00
20000 FISH AND GAME FUND						
FINES, FORFEITS AND PENALTIES						
20000	43200	OTHER COURT FINES (FISH & GAME)	139.73	378.18	400.00	400.00
TOTAL-FINES, FORFEITS AND PENALTIES			\$139.73	\$378.18	\$400.00	\$400.00
INTEREST AND RENTALS						
20000	44100	INTEREST	267.63	715.87	200.00	200.00

SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
TOTAL-INTEREST AND RENTALS			\$267.63	\$715.87	\$200.00	\$200.00
20000 FISH AND GAME FUND TOTAL FINANCING SOURCES			\$407.36	\$1,094.05	\$600.00	\$600.00
20500 LOCAL REVENUE FUND						
INTEREST AND RENTALS						
20500	44100	INTEREST 101205	132,541.98	366,931.24	5,094.00	5,094.00
TOTAL-INTEREST AND RENTALS			\$132,541.98	\$366,931.24	\$5,094.00	\$5,094.00
INTERGOVERNMENTAL REVENUE						
20500	4516710	TRIAL COURT SECURITY	681,927.15	725,288.17	636,816.00	700,000.00
20500	4516720	LOCAL COMMUNITY CORRECTION	2,464,021.51	2,681,184.70	2,263,313.00	2,327,212.00
20500	4516730	LOCAL LAW ENFORCEMENT	1,138,091.45	1,268,638.88	685,449.00	685,449.00
20500	4516735	LOCAL INNOVATION SUBACCOUNT	32,902.70	23,400.01	10,000.00	10,000.00
20500	4516751	DA	68,366.53	62,697.12	21,000.00	21,000.00
20500	4516752	PD	68,366.51	62,697.10	196,582.00	196,582.00
20500	4516761	JUVENILE JUSTICE YOBG	129,797.18	118,169.62	618,414.00	618,414.00
20500	4516762	JUVENILE JUSTICE BLOCK G	250,000.00	292,909.09	25,000.00	25,000.00
20500	4516763	JUVENILE PROBATION	149,827.56	168,765.72	0.00	0.00
20500	4516781	BEHAVIORAL HEALTH	1,637,602.42	1,519,689.05	0.00	0.00
20500	4516782	PROTECTIVE SERVICES	2,163,503.74	2,422,150.59	1,400,000.00	1,400,000.00
20500	4516784	PROTECTIVE SERVICES REMAIN 90%	247,728.76	58,940.20	2,265,000.00	2,265,000.00
20500	4516785	PROTECTIVE SERVICES REMAIN 10%	27,200.81	6,472.50	0.00	0.00
20500	45525	FED CORONAVIRUS RELIEF	0.00	0.00	0.00	0.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$9,059,336.32	\$9,411,002.75	\$8,121,574.00	\$8,248,657.00
20500 LOCAL REVENUE FUND TOTAL FINANCING SOURCES			\$9,191,878.30	\$9,777,933.99	\$8,126,668.00	\$8,253,751.00
30800 ELC ENHANCING DETECTION FUND						
INTEREST AND RENTALS						
30800	44100	INTEREST	1,171.42	182.05	0.00	0.00
TOTAL-INTEREST AND RENTALS			\$1,171.42	\$182.05	\$0.00	\$0.00
INTERGOVERNMENTAL REVENUE						
30800	45240	STATE AID - OTHER	0.00	0.00	0.00	0.00
30800	45525	FED CORONAVIRUS RELIEF	0.00	0.00	0.00	0.00
30800	45630	FEDERAL OTHER	683,852.34	197,830.35	630,050.00	654,654.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$683,852.34	\$197,830.35	\$630,050.00	\$654,654.00
CHARGES FOR SERVICES						
30800	46009	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
TOTAL-CHARGES FOR SERVICES			\$0.00	\$0.00	\$0.00	\$0.00
30800 ELC ENHANCING DETECTION FUND TOTAL FINANCING SOURCES			\$685,023.76	\$198,012.40	\$630,050.00	\$654,654.00
30900 AMERICAN RESCUE PLAN ACT FUND						
INTEREST AND RENTALS						
30900	44100	INTEREST	(59.89)	145.48	0.00	0.00

COUNTY OF AMADOR
State of California
Additional Financing
Sources by Fund Account
Fiscal Year 2024-25
Adopted Budget

SOURCE FINANCING			ACTUAL	ACTUAL	RECOMMENDED	ADOPTED
CATEGORY SOURCE ACCOUNT			2022-2023	2023-2024	2024-2025	2024-2025
TOTAL-INTEREST AND RENTALS			(\$59.89)	\$145.48	\$0.00	\$0.00
INTERGOVERNMENTAL REVENUE						
30900	45565	FEDERAL-CORONAVIRUS RELIEF	3,178,045.85	824,870.69	3,330,883.00	3,330,883.00
TOTAL-AID OTHER GOVERNMENTAL AGENCIES			\$3,178,045.85	\$824,870.69	\$3,330,883.00	\$3,330,883.00
OTHER REVENUE						
30900	47890	MISCELLANEOUS REVENUES	30,000.00	0.00	0.00	0.00
TOTAL-OTHER REVENUES			\$30,000.00	\$0.00	\$0.00	\$0.00
30900 AMERICAN RESCUE PLAN ACT						
FUND TOTAL FINANCING SOURCES			\$3,207,985.96	\$825,016.17	\$3,330,883.00	\$3,330,883.00
GRAND TOTAL ALL FUNDS			\$101,147,009.32	\$121,205,927.24	\$119,005,179.00	\$130,115,539.00

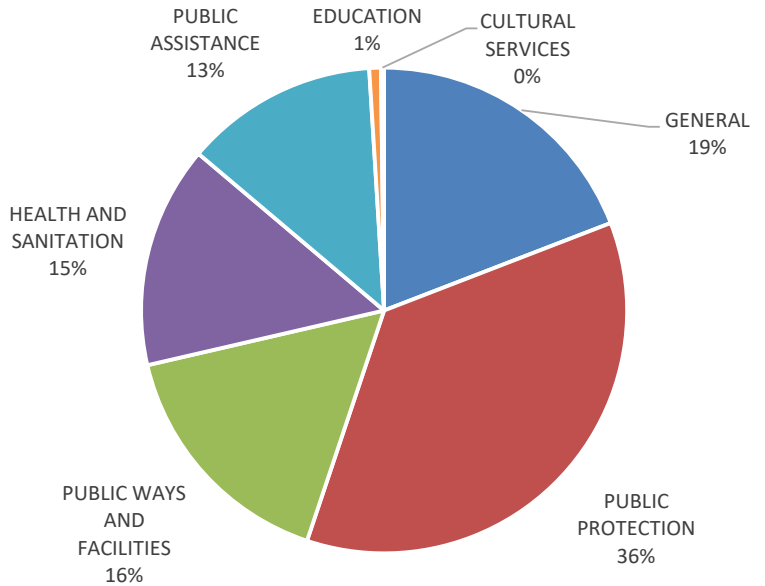
COUNTY OF AMADOR
State of California
Summary of Financing Uses by Function and Fund
Fiscal Year 2024-2025
Adopted Budget

SUMMARIZATION BY FUNCTION:	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
GENERAL	13,657,946.99	16,734,179.33	20,911,819.00	27,608,681.00
PUBLIC PROTECTION	48,013,984.77	50,761,531.96	52,025,860.00	54,585,680.00
PUBLIC WAYS AND FACILITIES	6,443,696.35	8,434,117.41	19,587,354.00	21,973,684.00
HEALTH AND SANITATION	13,858,700.07	16,401,273.57	21,462,238.00	22,417,111.00
PUBLIC ASSISTANCE	14,222,380.04	18,223,855.52	18,723,827.00	19,485,414.00
EDUCATION	1,087,355.63	1,110,694.07	1,125,843.00	1,172,673.00
CULTURAL SERVICES	457,850.71	276,546.20	313,317.00	313,021.00
TOTAL SPECIFIC FINANCING USES	97,741,914.56	111,942,198.06	134,150,258.00	147,556,264.00
APPROPRIATION FOR CONTINGENCIES				
GENERAL	0.00	0.00	1,300,000.00	1,400,000.00
SOCIAL SERVICES	0.00	0.00	0.00	0.00
BEHAVIORAL HEALTH	0.00	0.00	0.00	0.00
ROAD	0.00	0.00	0.00	0.00
CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
SUBTOTAL -EST. FINANCING USES	97,741,914.56	111,942,198.06	135,450,258.00	148,956,264.00
PROVISIONS FOR RESERVES/DESIGNATIONS	6,043,951.00	155.00	0.00	2,656,165.00
TOTAL FINANCING REQUIREMENTS	103,785,865.56	111,942,353.06	135,450,258.00	151,612,429.00
SUMMARIZATION BY FUND:				
MEMORIAL HALL #5	46,121.00	161,711.68	0.00	0.00
GENERAL	55,008,325.18	48,849,367.51	53,119,233.00	58,042,019.00
SOCIAL SERVICES	14,052,335.03	18,021,323.04	18,517,018.00	19,278,959.00
BEHAVIORAL HEALTH	8,628,017.92	10,598,594.21	14,133,892.00	15,092,704.00
HEALTH	5,021,321.08	6,046,236.50	6,718,995.00	6,715,851.00
ROAD	6,512,196.35	8,434,117.41	19,587,354.00	24,629,139.00
WATER DEVELOPMENT	1,954,303.00	701.00	(5,405.00)	(5,405.00)
COUNTY IMPROVEMENT	898,761.98	7,079,124.15	11,290,186.00	15,736,978.00
FISH AND GAME	825.00	407.00	1,384.00	2,094.00
LOCAL REVENUE	7,832,574.10	11,575,219.84	8,126,668.00	8,253,751.00
ELC ENHANCING DETECTION	623,120.06	350,513.45	630,050.00	630,050.00
AMERICAN RESCUE PLAN	3,207,964.86	825,037.27	3,330,883.00	3,236,289.00
TOTAL FINANCING REQUIREMENTS	103,785,865.56	111,942,353.06	135,450,258.00	151,612,429.00

COUNTY OF AMADOR
State of California
Summary of Financing Requirements
by Function and Fund - Charts Fiscal
Year 2024-2025
Adopted Budget

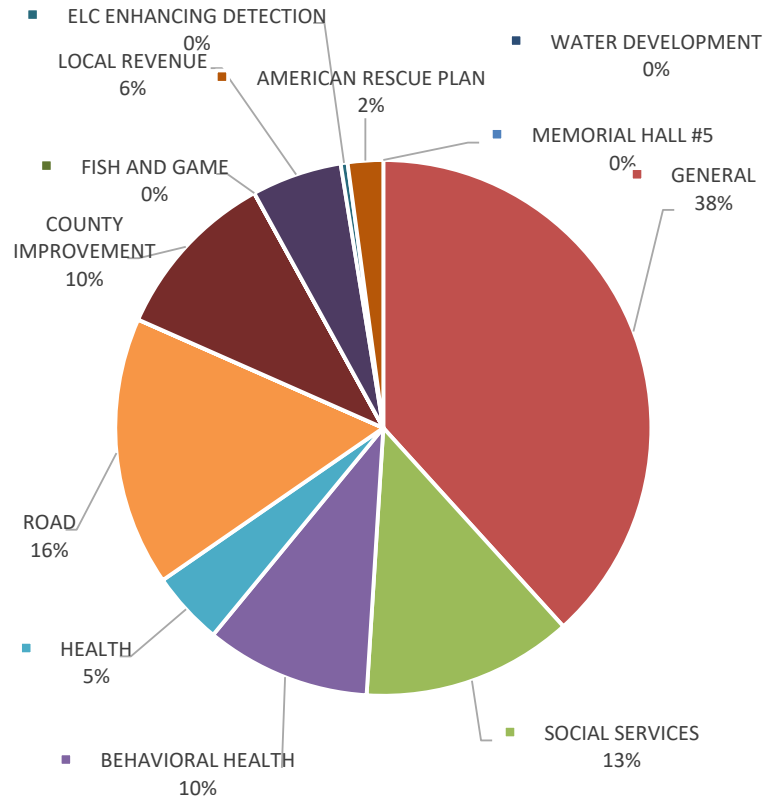
DESCRIPTION	ADOPTED 2024-2025
SUMMARIZATION BY FUNCTION:	
GENERAL	29,008,681.00
PUBLIC PROTECTION	54,586,390.00
PUBLIC WAYS AND FACILITIES	24,629,139.00
HEALTH AND SANITATION	22,417,111.00
PUBLIC ASSISTANCE	19,485,414.00
EDUCATION	1,172,673.00
CULTURAL SERVICES	313,021.00
TOTAL FINANCING REQUIREMENTS	151,612,429.00

Uses by Function



DESCRIPTION	ADOPTED 2024-2025
SUMMARIZATION BY FUND:	
MEMORIAL HALL #5	0.00
GENERAL	58,042,019.00
SOCIAL SERVICES	19,278,959.00
BEHAVIORAL HEALTH	15,092,704.00
HEALTH	6,715,851.00
ROAD	24,629,139.00
WATER DEVELOPMENT	(5,405.00)
COUNTY IMPROVEMENT	15,736,978.00
FISH AND GAME	2,094.00
LOCAL REVENUE	8,253,751.00
ELC ENHANCING DETECTION	630,050.00
AMERICAN RESCUE PLAN	3,236,289.00
TOTAL FINANCING REQUIREMENTS	151,612,429.00

Uses by Fund



COUNTY OF AMADOR
State of California
Detail of Financing Uses
by Function, Activity, and Budget Unit
Fiscal Year 2024-2025
Adopted Budget

DESCRIPTION	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
TOTAL SPECIFIC FINANCING USES	97,741,914.56	111,942,198.06	134,150,258.00	147,556,264.00
APPROPRIATION FOR CONTINGENCIES:				
GENERAL FUND	0.00	0.00	1,300,000.00	1,400,000.00
SOCIAL SERVICES	0.00	0.00	0.00	0.00
BEHAVIORAL HEALTH	0.00	0.00	0.00	0.00
ROAD	0.00	0.00	0.00	0.00
CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
SUBTOTAL - EST. FINANCING USES	97,741,914.56	111,942,198.06	135,450,258.00	148,956,264.00
PROVISIONS FOR RESERVES/DESIGNATIONS:				
MEMORIAL HALL #5	626.00	0.00	0.00	0.00
GENERAL	4,031,500.00	0.00	0.00	0.00
SOCIAL SERVICES	0.00	0.00	0.00	0.00
BEHAVIORAL HEALTH	0.00	0.00	0.00	0.00
HEALTH	0.00	0.00	0.00	0.00
ROAD	68,500.00	0.00	0.00	2,655,455.00
WATER DEVELOPMENT	1,942,612.00	0.00	0.00	0.00
COUNTY IMPROVEMENT	0.00	0.00	0.00	0.00
FISH AND GAME	713.00	155.00	0.00	710.00
LOCAL REVENUE	0.00	0.00	0.00	0.00
ELC ENHANCING DETECTION	0.00	0.00	0.00	0.00
AMERICAN RESCUE PLAN	0.00	0.00	0.00	0.00
TOTAL INCREASE/(DECREASE) RESERVE	6,043,951.00	155.00	0.00	2,656,165.00
TOTAL FINANCING REQUIREMENTS	103,785,865.56	111,942,353.06	135,450,258.00	151,612,429.00

COUNTY OF AMADOR
State of California
Detail of Financing Uses by Budget Unit
by Function and Activity
Fiscal Year 2024-2025
Adopted Budget

BUDGET UNITS		ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
<u>GENERAL</u>					
11000 BOARD OF SUPERVISORS	1100	2,033,237.67	2,601,151.89	1,892,204.00	1,888,295.00
11000 ADMINISTRATIVE OFFICER	1105	486,107.79	530,936.33	562,030.00	572,118.00
11000 ECONOMIC DEVELOPMENT	1120	77,136.50	55,153.49	76,852.00	148,169.00
11000 GENERAL	11000	0.00	820,000.00	0.00	0.00
TOTAL LEGISLATIVE AND ADMINISTRATION		2,596,481.96	4,007,241.71	2,531,086.00	2,608,582.00
11000 AUDITOR-CONTROLLER	1200	390,194.44	514,653.39	552,895.00	546,774.00
11000 TREASURER	1210	236,954.01	317,544.03	375,081.00	373,275.00
11000 ASSESSOR	1220	1,549,880.03	1,517,334.58	1,791,724.00	1,780,778.00
11000 TAX COLLECTOR	1230	539,465.26	525,876.01	556,342.00	554,609.00
TOTAL FINANCE		2,716,493.74	2,875,408.01	3,276,042.00	3,255,436.00
11000 COUNTY COUNSEL	1300	343,430.80	(29,698.95)	166,561.00	162,371.00
TOTAL COUNSEL		343,430.80	(29,698.95)	166,561.00	162,371.00
11000 HUMAN RESOURCES/PERSONNEL	1400	2,053.41	(33,825.42)	(18,375.00)	(7,257.00)
TOTAL HUMAN RESOURCES/PERSONNEL		2,053.41	(33,825.42)	(18,375.00)	(7,257.00)
11000 ELECTIONS	1510	704,511.72	830,306.25	891,364.00	889,338.00
TOTAL ELECTIONS		704,511.72	830,306.25	891,364.00	889,338.00
11000 FACILITIES MAINTENANCE	1700	548,926.22	567,970.57	852,090.00	861,366.00
11000 RECORDS MANAGEMENT	1710	144,152.85	158,266.76	97,395.00	96,949.00
TOTAL PROPERTY MANAGEMENT		693,079.07	726,237.33	949,485.00	958,315.00
11000 ACO GENERAL	1800	(777,247.00)	(2,054,076.00)	(2,324,702.00)	(2,324,702.00)
11000 ENERGY CONSERVATION PROGRAMS	1802	237,097.24	239,076.62	239,099.00	239,099.00
10500 ACO MEMORIAL HALL	1805	45,495.00	161,711.68	0.00	0.00
18100 ACO COUNTY IMPROVEMENT	1810	145,361.25	3,605,599.34	127,122.00	491,714.00
18100 ACO COUNTY IMPROVEMENT-JAIL	1815	504,363.20	3,473,524.81	11,163,064.00	15,245,264.00
18100 COUNTY IMPROVEMENT - LANDFILL	1820	249,037.53	0.00	0.00	0.00
TOTAL PLANT - ACQUISITION		404,107.22	5,425,836.45	9,204,583.00	13,651,375.00
11000 OPERATING TRANSFERS	1900	1,227,934.29	(1,979,251.59)	(1,952,033.00)	(2,015,033.00)
11000 OPERATING TRANSFERS-INTERFUND	1902	2,358,061.00	2,897,350.00	3,026,900.00	5,246,924.00
11000 PROMOTIONS	1910	236,494.30	192,314.00	201,339.00	207,159.00
11000 SURVEYOR/SURVEYING & ENGINEERING	1940	283,745.11	272,211.68	365,736.00	364,917.00
11000 INFORMATION TECHNOLOGY	1970	682,093.85	824,573.70	949,966.00	967,389.00
11000 GRANT PROJECTS	1990	1,409,460.52	725,476.16	1,319,165.00	1,319,165.00
TOTAL OTHER GENERAL		6,197,789.07	2,932,673.95	3,911,073.00	6,090,521.00
TOTAL GENERAL		13,657,946.99	16,734,179.33	20,911,819.00	27,608,681.00
<u>PUBLIC PROTECTION:</u>					
20500 LOCAL REVENUE	2050	5,920,878.31	5,992,532.51	5,863,355.00	5,926,539.00
11000 DISTRICT ATTORNEY	2120	5,141,810.94	5,508,325.48	5,915,892.00	6,115,420.00
11000 GRAND JURY	2150	24,688.03	73,715.91	94,093.00	94,093.00
11000 PUBLIC DEFENDER	2180	1,267,688.72	1,511,806.87	1,575,599.00	1,575,350.00
11000 VICTIM/WITNESS ASSIST. PROGRAM	2190	360,633.10	384,102.77	419,057.00	388,701.00
TOTAL JUDICIAL		12,715,699.10	13,470,483.54	13,867,996.00	14,100,103.00
11000 SHERIFF	2210	11,216,713.39	10,878,206.07	10,485,927.00	12,727,442.00
11000 SHERIFF (COURT BAILIFFS)	2211	852,509.61	898,086.14	942,210.00	966,891.00
11000 SHERIFF DISPATCH	2212	1,365,356.98	1,861,202.55	2,175,238.00	2,154,834.00

COUNTY OF AMADOR
State of California
Detail of Financing Uses by Budget Unit
by Function and Activity
Fiscal Year 2024-2025
Adopted Budget

BUDGET UNITS		ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
11000 NARCOTICS TASK FORCE	2213	331,487.71	315,378.43	221,572.00	224,113.00
TOTAL POLICE PROTECTION		13,766,067.69	13,952,873.19	13,824,947.00	16,073,280.00
11000 JAIL	2310	4,968,396.40	5,041,453.41	5,713,460.00	5,697,154.00
11800 JAIL MEDICAL SERVICES	2311	1,076,243.27	1,250,792.10	1,273,019.00	1,273,019.00
11000 PROBATION OFFICER	2350	3,095,079.73	3,109,191.55	3,382,489.00	3,437,472.00
20500 LOCAL COMMUNITY CORRECTIONS	2390	1,911,695.79	5,582,687.33	2,263,313.00	2,327,212.00
TOTAL DETENTION AND CORRECTION		11,051,415.19	14,984,124.39	12,632,281.00	12,734,857.00
11000 FIRE PROTECTION SERVICES	2440	435,043.61	614,226.39	596,909.00	596,909.00
TOTAL FIRE PROTECTION		435,043.61	614,226.39	596,909.00	596,909.00
15000 WATER DEVELOPMENT	2520	11,691.00	701.00	(5,405.00)	(5,405.00)
11000 GRADING DEPARTMENT	2550	(209.00)	(315.00)	270.00	270.00
TOTAL FLOOD CONTROL		11,482.00	386.00	(5,135.00)	(5,135.00)
11000 AG. COMMISSIONER/SEALER OF WGTS/MEAS.	2610	762,326.54	939,320.77	979,444.00	975,100.00
11000 BUILDING DEPARTMENT	2620	748,402.19	771,252.68	991,074.00	990,191.00
TOTAL PROTECTIVE INSPECTION		1,510,728.73	1,710,573.45	1,970,518.00	1,965,291.00
11000 SPECIAL SERVICES	2700	74,436.00	126,093.75	103,251.00	104,001.00
11000 RECORDER	2710	678,147.60	772,720.04	756,947.00	755,000.00
11000 CORONER	2720	408,011.90	474,263.94	493,393.00	501,624.00
11000 PUBLIC GUARDIAN-PUBLIC CONSERVATOR	2730	507,500.65	745,253.11	852,540.00	849,976.00
11000 CODE ENFORCEMENT	2740	179,295.63	220,256.57	167,387.00	166,847.00
11000 EMERGENCY SERVICES	2750	1,268,995.53	634,271.81	923,569.00	928,299.00
30900 AMERICAN RESCUE PLAN	2753	3,207,964.86	825,037.27	3,330,883.00	3,236,289.00
20000 FISH AND GAME	2760	112.00	252.00	1,384.00	1,384.00
11000 AIRPORT LAND USE COMMISSION	2770	103.00	311.25	2,134.00	2,134.00
11000 PLANNING DEPARTMENT	2780	1,010,243.67	926,762.96	1,012,258.00	1,008,419.00
11000 ANIMAL CONTROL	2790	1,188,737.61	1,303,642.30	1,494,598.00	1,566,402.00
TOTAL OTHER PROTECTION		8,523,548.45	6,028,865.00	9,138,344.00	9,120,375.00
TOTAL PUBLIC PROTECTION		48,013,984.77	50,761,531.96	52,025,860.00	54,585,680.00
<u>PUBLIC WAYS AND FACILITIES</u>					
12000 DEPARTMENT OF PUBLIC WORKS	3000	6,443,696.35	8,434,117.41	19,587,354.00	21,973,684.00
TOTAL PUBLIC WAYS AND FACILITIES		6,443,696.35	8,434,117.41	19,587,354.00	21,973,684.00
<u>HEALTH AND SANITATION</u>					
11800 HEALTH DEPARTMENT	4000	3,000,975.34	3,769,999.92	4,327,312.00	4,328,723.00
11800 OTHER HEALTH SERVICES	4005	83,021.00	79,185.00	91,180.00	91,180.00
30800 ELC ENHANCED DETECTION GRANT	4008	623,120.06	350,513.45	630,050.00	630,050.00
11800 ENVIRONMENTAL HEALTH	4030	845,155.47	945,751.48	1,010,584.00	1,006,029.00
11800 ENVIRONMENTAL HEALTH GRANTS	4031	15,926.00	508.00	16,900.00	16,900.00
11700 BEHAVIORAL HEALTH -MENTAL HEALTH	4112	7,691,309.27	9,131,168.62	12,411,890.00	13,378,668.00
11700 BEHAVIORAL HEALTH - ALCOHOL/DRUG	4113	936,708.65	1,467,425.59	1,722,002.00	1,714,036.00
11000 WASTE MANAGEMENT	4400	662,484.28	656,721.51	1,252,320.00	1,251,525.00
TOTAL HEALTH AND SANITATION		13,858,700.07	16,401,273.57	21,462,238.00	22,417,111.00
<u>PUBLIC ASSISTANCE</u>					
11600 SOCIAL SERVICES ADMINISTRATION	5106	7,294,791.08	10,798,209.19	12,132,018.00	12,893,959.00
11600 ASSISTANCE GRANTS	5201	6,757,543.95	7,223,113.85	6,385,000.00	6,385,000.00
11000 GENERAL RELIEF	5300	22,838.69	21,919.59	21,178.00	21,178.00
11000 VETERANS SERVICE OFFICER	5500	147,206.32	180,612.89	185,631.00	185,277.00
TOTAL PUBLIC ASSISTANCE		14,222,380.04	18,223,855.52	18,723,827.00	19,485,414.00

COUNTY OF AMADOR
State of California
Detail of Financing Uses by Budget Unit
by Function and Activity
Fiscal Year 2024-2025
Adopted Budget

BUDGET UNITS		ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
<u>EDUCATION</u>					
11000 COUNTY LIBRARY	6200	939,090.51	941,901.04	940,487.00	987,317.00
11000 COOPERATIVE EXTENSION	6310	148,265.12	168,793.03	185,356.00	185,356.00
TOTAL EDUCATION		1,087,355.63	1,110,694.07	1,125,843.00	1,172,673.00
<u>CULTURAL SERVICES</u>					
11000 PARKS & RECREATION	7100	183,048.73	182,119.61	180,602.00	180,602.00
11000 MUSEUM	7200	19,493.73	21,898.90	19,566.00	19,566.00
11000 ARCHIVES	7210	70,630.57	72,527.69	113,149.00	112,853.00
11000 CONTINGENCIES	7899	184,677.68	0.00	0.00	0.00
TOTAL CULTURAL SERVICES		457,850.71	276,546.20	313,317.00	313,021.00
TOTAL EXPENDITURE REQUIREMENTS		97,741,914.56	111,942,198.06	134,150,258.00	147,556,264.00

COUNTY OF AMADOR
State of California
Financing Uses by Fund and Function
Fiscal Year 2024-2025
Adopted Budget

EXPENDITURE FUNCTION:		ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
<u>MEMORIAL HALL</u>					
GENERAL GOVERNMENT		45,495.00	161,711.68	0.00	0.00
RESERVES-DESIGNATIONS		626.00	0.00	0.00	0.00
TOTAL MEMORIAL HALL	10500	46,121.00	161,711.68	0.00	0.00
<u>GENERAL FUND</u>					
GENERAL GOVERNMENT		12,713,690.01	9,493,343.50	9,621,633.00	11,871,703.00
PUBLIC PROTECTION		35,885,399.54	37,109,529.75	39,299,311.00	41,826,642.00
HEALTH AND SANITATION		662,484.28	656,721.51	1,252,320.00	1,251,525.00
PUBLIC ASSISTANCE		170,045.01	202,532.48	206,809.00	206,455.00
EDUCATION		1,087,355.63	1,110,694.07	1,125,843.00	1,172,673.00
CULTURAL SERVICES		457,850.71	276,546.20	313,317.00	313,021.00
CONTINGENCIES		0.00	0.00	1,300,000.00	1,400,000.00
RESERVES-DESIGNATIONS		4,031,500.00	0.00	0.00	0.00
TOTAL GENERAL FUND	11000	55,008,325.18	48,849,367.51	53,119,233.00	58,042,019.00
<u>SOCIAL SERVICES FUND</u>					
PUBLIC ASSISTANCE		14,052,335.03	18,021,323.04	18,517,018.00	19,278,959.00
RESERVES-DESIGNATIONS		0.00	0.00	0.00	0.00
TOTAL SOCIAL SERVICES FUND	11600	14,052,335.03	18,021,323.04	18,517,018.00	19,278,959.00
<u>BEHAVIORAL HEALTH</u>					
HEALTH AND SANITATION		8,628,017.92	10,598,594.21	14,133,892.00	15,092,704.00
RESERVES-DESIGNATIONS		0.00	0.00	0.00	0.00
TOTAL BEHAVIORAL HEALTH	11700	8,628,017.92	10,598,594.21	14,133,892.00	15,092,704.00
<u>HEALTH FUND</u>					
PUBLIC PROTECTION		1,076,243.27	1,250,792.10	1,273,019.00	1,273,019.00
HEALTH AND SANITATION		3,945,077.81	4,795,444.40	5,445,976.00	5,442,832.00
RESERVES-DESIGNATIONS		0.00	0.00	0.00	0.00
TOTAL HEALTH FUND	11800	5,021,321.08	6,046,236.50	6,718,995.00	6,715,851.00
<u>ROAD FUND</u>					
PUBLIC WAYS AND FACILITIES		6,443,696.35	8,434,117.41	19,587,354.00	21,973,684.00
RESERVES-DESIGNATIONS		68,500.00	0.00	0.00	2,655,455.00
TOTAL ROAD FUND	12000	6,512,196.35	8,434,117.41	19,587,354.00	24,629,139.00
<u>WATER DEVELOPMENT FUND</u>					
PUBLIC PROTECTION		11,691.00	701.00	(5,405.00)	(5,405.00)
RESERVES-DESIGNATIONS		1,942,612.00	0.00	0.00	0.00
TOTAL WATER DEVELOPMENT FUND	15000	1,954,303.00	701.00	(5,405.00)	(5,405.00)
<u>COUNTY IMPROVEMENT FUND</u>					
GENERAL GOVERNMENT		898,761.98	7,079,124.15	11,290,186.00	15,736,978.00
RESERVES-DESIGNATIONS		0.00	0.00	0.00	0.00
TOTAL COUNTY IMPROVEMENT FUND	18100	898,761.98	7,079,124.15	11,290,186.00	15,736,978.00
<u>FISH AND GAME FUND</u>					
PUBLIC PROTECTION		112.00	252.00	1,384.00	1,384.00
RESERVES-DESIGNATIONS		713.00	155.00	0.00	710.00
TOTAL FISH AND GAME FUND	20000	825.00	407.00	1,384.00	2,094.00

COUNTY OF AMADOR
State of California
Financing Uses by Fund and Function
Fiscal Year 2024-2025
Adopted Budget

EXPENDITURE FUNCTION:		ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
<u>LOCAL REVENUE</u>					
PUBLIC PROTECTION		7,832,574.10	11,575,219.84	8,126,668.00	8,253,751.00
RESERVES-DESIGNATIONS		0.00	0.00	0.00	0.00
TOTAL LOCAL REVENUE	20500	7,832,574.10	11,575,219.84	8,126,668.00	8,253,751.00
<u>ELC ENHANCING DETECTION</u>					
HEALTH AND SANITATION		623,120.06	350,513.45	630,050.00	630,050.00
RESERVES-DESIGNATIONS		0.00	0.00	0.00	0.00
TOTAL LOCAL REVENUE	30800	623,120.06	350,513.45	630,050.00	630,050.00
<u>AMERICAN RESCUE PLAN</u>					
PUBLIC PROTECTION		3,207,964.86	825,037.27	3,330,883.00	3,236,289.00
RESERVES-DESIGNATIONS		0.00	0.00	0.00	0.00
TOTAL AMERICAN RESCUE PLAN	30900	3,207,964.86	825,037.27	3,330,883.00	3,236,289.00
TOTAL		103,785,865.56	111,942,353.06	135,450,258.00	151,612,429.00



**FY 24-25
Adopted Budget**

**Schedule 9
Financing Sources and Uses
By Budget Unit by Object**

Budget Unit: BOARD OF SUPERVISORS 1100
Function: General
Activity: Legislative & Admin

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Charges for Services				
46106 Appeal Fee	0.00	0.00	600.00	600.00
Other Revenues				
47890 Miscellaneous Revenues	480.00	380,435.68	2,950.00	2,950.00
TOTAL REVENUE	480.00	380,435.68	3,550.00	3,550.00
Salaries and Employee Benefits				
50100 Salaries and Wages	565,727.98	572,579.56	580,337.00	580,337.00
50200 Deferred Comp County Match	1,315.40	1,799.72	1,200.00	1,200.00
50300 Retirement - Employer's Share	21,064.06	23,128.88	22,851.00	22,851.00
50304 Retirement - PERS Misc. Unfunded Liability	45,643.00	40,346.00	47,428.00	46,510.00
50310 FICA/Medicare Tax - Employer's Share	42,402.95	42,988.06	44,488.00	44,488.00
50400 Employee Group Insurance	113,103.41	114,700.33	124,592.00	121,601.00
50500 Workers' Compensation Insurance	2,495.59	2,314.18	3,024.00	3,024.00
Total Salaries and Employee Benefits	791,752.39	797,856.73	823,920.00	820,011.00
Services and Supplies				
51200 Communications	2,900.32	3,029.25	2,823.00	2,823.00
51700 Maintenance - Equipment	0.00	0.00	250.00	250.00
51760 Maintenance - Programs	3,599.84	4,448.40	4,655.00	4,655.00
52000 Memberships	38,520.81	42,266.86	42,553.00	42,553.00
52200 Office Expense	5,308.78	5,147.65	5,000.00	5,000.00
52211 G.S.A. Cost Allocation	2,441.00	4,165.00	6,434.00	6,434.00
52300 Professional & Specialized Services	39,708.03	44,021.23	46,640.00	46,640.00
52301 County Audit	76,230.00	76,825.00	76,820.00	76,820.00
52393 Special Projects	0.00	379,855.68	500.00	500.00
52400 Publications and Legal Notices	6,163.10	4,617.92	5,000.00	5,000.00
52500 Rents, Leases - Equipment	2,170.44	2,814.28	2,193.00	2,193.00
52950 Out of County Travel	0.00	0.00	5,000.00	5,000.00
Total Services And Supplies	177,042.32	567,191.27	197,868.00	197,868.00
Other Charges				
54114 District #1	8,645.00	6,977.54	7,000.00	7,000.00
54115 District #2	4,742.54	8,518.32	7,000.00	7,000.00
54116 District #3	4,881.05	4,068.84	7,000.00	7,000.00
54117 District #4	7,400.00	12,948.74	7,000.00	7,000.00
54118 District #5	2,205.37	3,008.45	7,000.00	7,000.00
Total Other Charges	27,873.96	35,521.89	35,000.00	35,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	1,036,569.00	1,200,582.00	835,416.00	835,416.00
TOTAL EXPENDITURES/APPROPRIATIONS	2,033,237.67	2,601,151.89	1,892,204.00	1,888,295.00
NET COST	2,032,757.67	2,220,716.21	1,888,654.00	1,884,745.00

Budget Unit: ADMINISTRATIVE OFFICER 1105
Function: General
Activity: Legislative & Admin

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Salaries and Benefits				
50100 Salaries and Wages	315,081.16	346,406.17	364,263.00	373,826.00
50200 Deferred Comp County Match	1,200.00	1,200.00	1,200.00	1,200.00
50300 Retirement - Employer's Share	29,485.58	34,275.30	34,856.00	35,767.00
50304 Retirement - PERS Misc. Unfunded Liability	63,499.00	59,303.00	72,345.00	72,800.00
50310 FICA/Medicare Tax - Employer's Share	20,386.57	23,144.14	23,435.00	23,574.00
50400 Employee Group Insurance	35,192.82	37,765.58	40,851.00	39,871.00
50405 Retirement Health Saving	0.00	0.00	0.00	0.00
50500 Workers' Compensation Insurance	531.13	426.93	644.00	644.00
Total Salaries and Benefits	465,376.26	502,521.12	537,594.00	547,682.00
Services and Supplies				
51200 Communications	672.36	637.48	632.00	632.00
51760 Maintenance - Programs	3,987.63	4,267.23	4,493.00	4,493.00
52000 Memberships	672.00	1,568.45	1,430.00	1,430.00
52200 Office Expense	192.81	245.66	250.00	250.00
52211 G.S.A. Cost Allocation	1,698.00	4,058.00	5,145.00	5,145.00
52700 Minor Equipment	0.00	0.00	0.00	0.00
52870 Staff Training	0.00	0.00	500.00	500.00
52910 Meetings and Conventions	959.73	1,241.39	975.00	975.00
Total Services And Supplies	8,182.53	12,018.21	13,425.00	13,425.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	12,549.00	16,397.00	11,011.00	11,011.00
TOTAL EXPENDITURES/APPROPRIATIONS	486,107.79	530,936.33	562,030.00	572,118.00
NET COST	486,107.79	530,936.33	562,030.00	572,118.00

Budget Unit: ECONOMIC DEVELOPMENT 1120
Function: General
Activity: Legislative & Admin

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenues				
45240 State Aid Other	0.00	0.00	17,400.00	87,481.00
45630 Federal Other	0.00	0.00	5,000.00	5,000.00
Total Intergovernmental Revenue	0.00	0.00	22,400.00	92,481.00
Charges for Services				
46009 Charges for Services	15,000.00	0.00	0.00	0.00
TOTAL REVENUE	15,000.00	0.00	22,400.00	92,481.00
Salaries and Employee Benefits				
50100 Salaries and Wages	26,912.14	28,260.99	38,929.00	40,115.00
50200 Deferred Comp County Match	117.66	119.97	120.00	120.00
50300 Retirement - Employer's Share	2,417.94	2,809.91	2,959.00	3,042.00
50304 Retirement - PERS Misc. Unfunded Liability	5,350.00	4,954.00	6,142.00	6,191.00
50310 FICA/Medicare Tax - Employer's Share	1,802.90	1,915.54	3,225.00	3,242.00
50400 Employee Group Insurance	2,556.93	3,843.46	4,158.00	4,059.00
50500 Workers' Compensation Insurance	32.20	35.72	39.00	39.00
Total Salaries and Employee Benefits	39,189.77	41,939.59	55,572.00	56,808.00
Services and Supplies				
51760 Maintenance - Programs	0.00	0.00	6,000.00	6,000.00
52000 Memberships	0.00	0.00	800.00	800.00
52200 Office Expense	0.00	0.00	250.00	250.00
52211 G.S.A. Cost Allocation	1,687.00	3,323.00	5,457.00	5,457.00
52300 Professional & Specialized Services	32,424.98	0.00	3,500.00	70,337.00
52400 Publications & Legal Notices	0.00	1,071.00	0.00	0.00
52905 Travel and Transportation	0.00	46.88	1,000.00	1,000.00
52910 Meetings and Conventions	(470.25)	2,381.00	2,000.00	5,244.00
Total Services and Supplies	33,641.73	6,821.88	19,007.00	89,088.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	3,188.02	0.00	0.00
Total Fixed Assets	0.00	3,188.02	0.00	0.00
A87 - Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	4,305.00	3,204.00	2,273.00	2,273.00
TOTAL EXPENDITURES/APPROPRIATIONS	77,136.50	55,153.49	76,852.00	148,169.00
NET COST	62,136.50	55,153.49	54,452.00	55,688.00

Budget Unit: AUDITOR-CONTROLLER 1200
Function: General
Activity: Finance

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenues				
45490 State Mandated Cost	5,839.00	8,387.00	5,000.00	5,000.00
45491 State 4750 PC	12,075.00	19,319.00	13,000.00	13,000.00
Total Intergovernmental Revenue	17,914.00	27,706.00	18,000.00	18,000.00
Charges for Services				
46009 Charges for Services - Auditor	12,957.00	14,160.00	11,000.00	11,000.00
46640 Assessment & Tax Coll Fee	43,742.70	44,725.88	40,150.00	40,150.00
Total Charges for Services Revenue	56,699.70	58,885.88	51,150.00	51,150.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	74,613.70	86,591.88	69,150.00	69,150.00
Salaries and Employee Benefits				
50100 Salaries and Wages	583,663.87	633,628.56	674,341.00	674,341.00
50102 Overtime	0.00	504.15	0.00	0.00
50200 Deferred Comp County Match	2,007.72	3,000.16	1,800.00	1,800.00
50300 Retirement - Employer's Share	53,428.02	63,077.03	64,935.00	64,935.00
50304 Retirement - Misc. Unfunded Liability	120,188.00	111,772.00	134,777.00	132,167.00
50310 FICA/Medicare Tax - Employer's Share	43,310.32	46,933.78	51,587.00	51,587.00
50400 Employee Group Insurance	115,515.47	139,162.21	146,291.00	142,780.00
50500 Workers' Compensation Insurance	837.92	780.97	1,016.00	1,016.00
Total Salaries and Employee Benefits	918,951.32	998,858.86	1,074,747.00	1,068,626.00
Services and Supplies				
51200 Communications	1,837.44	1,913.88	1,847.00	1,847.00
51700 Maintenance - Equipment	46,269.55	48,341.00	50,516.00	50,516.00
51760 Maintenance - Programs	4,282.88	5,396.24	5,973.00	5,973.00
52000 Memberships	646.00	646.00	700.00	700.00
52200 Office Expense	18,381.81	15,196.52	18,500.00	18,500.00
52211 G.S.A. Cost Allocation	5,252.00	6,609.00	9,684.00	9,684.00
52300 Professional & Specialized Services	70,598.98	75,407.62	77,566.00	77,566.00
52500 Rents, Leases - Equipment	981.45	512.78	1,150.00	1,150.00
52700 Minor Equipment	3,638.21	11,918.13	3,000.00	3,000.00
52870 Staff Training	3,412.80	3,900.82	4,000.00	4,000.00
52910 Meetings and Conventions	0.00	0.00	0.00	0.00
Total Services And Supplies	155,301.12	169,841.99	172,936.00	172,936.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	5,749.54	0.00	0.00
A87 - Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(684,058.00)	(659,797.00)	(694,788.00)	(694,788.00)
TOTAL EXPENDITURES/APPROPRIATIONS	390,194.44	514,653.39	552,895.00	546,774.00
NET COST	315,580.74	428,061.51	483,745.00	477,624.00

Budget Unit: TREASURER 1210
Function: General
Activity: Finance

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	202,711.15	267,765.67	210,000.00	210,000.00
TOTAL REVENUE	202,711.15	267,765.67	210,000.00	210,000.00
Salaries and Benefits				
50100 Salaries and Wages	129,762.98	187,189.21	193,180.00	193,180.00
50200 Deferred Comp County Match	302.31	300.01	300.00	300.00
50300 Retirement - Employer's Share	15,798.65	22,367.17	22,920.00	22,920.00
50304 Retirement - PERS Misc. Unfunded Liability	25,379.00	32,487.00	38,933.00	38,179.00
50310 FICA/Medicare Tax - Employer's Share	9,293.79	14,239.68	14,778.00	14,778.00
50400 Employee Group Insurance	10,960.84	14,455.10	43,839.00	42,787.00
50500 Workers' Compensation Insurance	163.90	171.38	199.00	199.00
Total Salaries and Employee Benefits	191,661.47	271,209.55	314,149.00	312,343.00
Services and Supplies				
51200 Communications	295.64	319.16	244.00	244.00
51700 Maintenance - Equipment	667.15	713.58	750.00	750.00
51760 Maintenance - Programs	734.08	939.92	838.00	838.00
52000 Memberships	150.00	175.00	300.00	300.00
52200 Office Expense	2,725.98	2,882.57	3,500.00	3,500.00
52211 G.S.A. Cost Allocation	1,480.00	1,533.00	2,203.00	2,203.00
52300 Professional & Specialized Services	6,202.23	6,458.42	7,250.00	7,250.00
52500 Rents, Leases - Equipment	18.21	16.20	121.00	121.00
52700 Minor Equipment	1,000.00	0.00	1,000.00	1,000.00
52870 Staff Training	0.00	0.00	100.00	100.00
52910 Meetings and Conventions	849.25	2,073.63	2,500.00	2,500.00
Total Services and Supplies	14,122.54	15,111.48	18,806.00	18,806.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	31,170.00	31,223.00	42,126.00	42,126.00
TOTAL EXPENDITURES/APPROPRIATIONS	236,954.01	317,544.03	375,081.00	373,275.00
NET COST	34,242.86	49,778.36	165,081.00	163,275.00

Budget Unit: ASSESSOR 1220
Function: General
Activity: Finance

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenues				
45240 State Aid Other	0.00	0.00	0.00	0.00
Charges for Services				
46640 Assessment & Tax Coll Fee	85,834.07	101,676.98	60,000.00	60,000.00
Other Revenues				
47890 Miscellaneous Revenues	3,574.59	0.00	950.00	950.00
TOTAL REVENUE	89,408.66	101,676.98	60,950.00	60,950.00
Salaries and Benefits				
50100 Salaries and Wages	822,557.96	785,179.01	911,148.00	909,323.00
50200 Deferred Comp County Match	3,992.44	2,907.76	4,201.00	4,201.00
50300 Retirement - Employer's Share	84,977.29	87,212.85	97,284.00	97,107.00
50304 Retirement - PERS Misc. Unfunded Liabilit	170,096.00	152,795.00	183,583.00	179,668.00
50310 FICA/Medicare Tax - Employer's Share	60,245.50	57,836.42	68,582.00	68,442.00
50400 Employee Group Insurance	153,461.30	159,730.38	203,724.00	198,835.00
50405 Retirement Health Savings	0.00	0.00	0.00	0.00
50500 Workers' Compensation Insurance	3,460.11	3,182.54	4,193.00	4,193.00
Total Salaries and Employee Benefits	1,298,790.60	1,248,843.96	1,472,715.00	1,461,769.00
Services and Supplies				
51200 Communications	3,182.16	3,555.64	3,506.00	3,506.00
51700 Maintenance - Equipment	0.00	0.00	1,500.00	1,500.00
51760 Maintenance - Programs	9,290.95	13,751.86	16,429.00	16,429.00
52000 Memberships	850.00	1,106.75	900.00	900.00
52200 Office Expense	24,351.17	21,924.63	24,786.00	24,786.00
52211 G.S.A. Cost Allocation	5,201.00	6,934.00	8,355.00	8,355.00
52300 Professional & Specialized Services	61,274.73	56,921.03	42,721.00	42,721.00
52307 System Development	0.00	1,650.00	1,800.00	1,800.00
52308 Special Appraisal	1,650.00	0.00	50,000.00	50,000.00
52500 Rents, Leases - Equipment	490.77	256.35	1,000.00	1,000.00
52700 Minor Equipment	542.42	0.00	450.00	450.00
52820 Appraisal Training	563.48	828.21	2,000.00	2,000.00
52870 Staff Training	0.00	0.00	2,650.00	2,650.00
52900 G.S.A. and In-County Travel	12,398.60	11,547.15	15,400.00	15,400.00
52910 Meetings and Conventions	4,138.15	6,714.00	8,750.00	8,750.00
Total Services And Supplies	123,933.43	125,189.62	180,247.00	180,247.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	127,156.00	143,301.00	138,762.00	138,762.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,549,880.03	1,517,334.58	1,791,724.00	1,780,778.00
NET COST	1,460,471.37	1,415,657.60	1,730,774.00	1,719,828.00

Budget Unit: TAX COLLECTOR 1230
Function: General
Activity: Finance

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Charges for Services				
46640 Assessment & Tax Coll Fee	97,240.86	81,250.46	42,000.00	42,000.00
46641 Tax Collector Fee	25,000.00	25,000.00	25,000.00	25,000.00
46650 Tax Collector Publication	0.00	0.00	150.00	150.00
Total Charges for Services	122,240.86	106,250.46	67,150.00	67,150.00
Other Revenues				
47890 Miscellaneous Revenues	15,400.00	9,576.00	20,000.00	20,000.00
TOTAL REVENUE	137,640.86	115,826.46	87,150.00	87,150.00
Salaries and Benefits				
50100 Salaries and Wages	250,293.91	221,651.12	232,601.00	232,601.00
50200 Deferred Comp County Match	884.05	1,504.01	300.00	300.00
50300 Retirement - Employer's Share	26,831.19	25,840.08	26,158.00	26,158.00
50304 Retirement - PERS Misc. Unfunded Liability	50,903.00	38,992.00	45,653.00	44,770.00
50310 FICA/Medicare Tax - Employer's Share	18,347.66	16,513.68	17,794.00	17,794.00
50400 Employee Group Insurance	23,601.50	33,214.66	35,417.00	34,567.00
50500 Workers' Compensation Insurance	280.93	682.50	340.00	340.00
Total Salaries and Employee Benefits	371,142.24	338,398.05	358,263.00	356,530.00
Services and Supplies				
51200 Communications	1,182.48	1,276.72	1,284.00	1,284.00
51700 Maintenance - Equipment	603.79	603.79	750.00	750.00
51760 Maintenance - Programs	2,936.28	3,759.60	4,400.00	4,400.00
52000 Memberships	150.00	175.00	300.00	300.00
52200 Office Expense	37,414.77	33,726.71	41,200.00	41,200.00
52211 G.S.A. Cost Allocation	8,677.00	10,457.00	14,787.00	14,787.00
52300 Professional & Specialized Services	59,634.39	65,055.40	78,300.00	78,300.00
52400 Publications and Legal Notices	6,725.22	7,620.00	9,450.00	9,450.00
52500 Rents, Leases - Equipment	164.07	146.09	1,358.00	1,358.00
52700 Minor Equipment	228.70	2,354.42	2,825.00	2,825.00
52870 Staff Training	0.00	0.00	100.00	100.00
52910 Meetings and Conventions	916.32	2,142.23	2,500.00	2,500.00
Total Services And Supplies	118,633.02	127,316.96	157,254.00	157,254.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	49,690.00	60,161.00	40,825.00	40,825.00
TOTAL EXPENDITURES/APPROPRIATIONS	539,465.26	525,876.01	556,342.00	554,609.00
NET COST	401,824.40	410,049.55	469,192.00	467,459.00

Budget Unit: COUNTY COUNSEL 1300
Function: General
Activity: Counsel

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Charges for Services				
46009 Charges for Services	0.00	3,930.00	0.00	0.00
46693 County Counsel Fees	1,512.32	2,250.00	5,000.00	5,000.00
Total Charges for Services	1,512.32	6,180.00	5,000.00	5,000.00
TOTAL REVENUE	1,512.32	6,180.00	5,000.00	5,000.00
Salaries and Benefits				
50100 Salaries and Wages	548,318.58	575,227.36	615,600.00	615,600.00
50200 Deferred Comp County Match	1,200.00	1,200.00	1,200.00	1,200.00
50300 Retirement - Employer's Share	51,418.25	57,484.43	58,922.00	58,922.00
50304 Retirement - PERS Misc. Unfunded Liability	110,256.00	101,536.00	122,296.00	119,928.00
50310 FICA/Medicare Tax - Employer's Share	38,898.61	41,171.16	43,426.00	43,426.00
50400 Employee Group Insurance	72,232.87	78,037.22	86,697.00	84,617.00
50500 Workers' Compensation Insurance	785.15	735.39	952.00	952.00
Total Salaries and Employee Benefits	823,109.46	855,391.56	929,093.00	924,645.00
Services and Supplies				
51200 Communications	2,002.60	2,074.18	2,005.00	2,005.00
51700 Maintenance - Equipment	0.00	0.00	200.00	200.00
51760 Maintenance - Programs	2,923.84	3,318.92	3,870.00	3,870.00
52000 Memberships	5,319.00	2,139.00	5,554.00	5,554.00
52200 Office Expense	1,162.23	1,350.48	1,985.00	1,985.00
52211 G.S.A. Cost Allocation	2,022.00	3,625.00	5,426.00	5,426.00
52302 Outside Legal Costs	515,276.67	12,499.26	250,000.00	250,000.00
52500 Rents, Leases - Equipment	925.07	1,055.87	672.00	930.00
52700 Minor Equipment	0.00	0.00	2,500.00	2,500.00
52800 Special Departmental Expense	27,035.10	30,113.66	31,375.00	31,375.00
52870 Staff Training	2,566.83	180.12	4,800.00	4,800.00
Total Services And Supplies	559,233.34	56,356.49	308,387.00	308,645.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(1,038,912.00)	(941,447.00)	(1,070,919.00)	(1,070,919.00)
TOTAL EXPENDITURES/APPROPRIATIONS	343,430.80	(29,698.95)	166,561.00	162,371.00
NET COST	341,918.48	(35,878.95)	161,561.00	157,371.00

Budget Unit: HUMAN RESOURCES 1400
Function: General
Activity: Personnel

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenues				
47890 Miscellaneous Revenues	0.00	30.00	0.00	0.00
TOTAL REVENUE	0.00	30.00	0.00	0.00
Salaries and Benefits				
50100 Salaries and Wages	286,429.86	298,496.90	324,260.00	324,260.00
50102 Overtime	0.00	442.35	0.00	0.00
50200 Deferred Comp County Match	1,349.97	1,234.65	1,350.00	1,350.00
50300 Retirement - Employer's Share	25,729.14	28,508.36	30,243.00	30,243.00
50304 Retirement - PERS Misc. Unfunded Liat	55,635.00	53,682.00	62,771.00	61,556.00
50310 FICA/Medicare Tax - Employer's Share	21,372.13	22,276.34	24,806.00	24,806.00
50400 Employee Group Insurance	24,732.27	26,835.35	27,824.00	27,157.00
50500 Workers' Compensation Insurance	375.77	371.83	455.00	455.00
Total Salaries and Employee Benefits	415,624.14	431,847.78	471,709.00	469,827.00
Services and Supplies				
51200 Communications	1,300.28	1,320.80	1,308.00	1,308.00
51700 Maintenance - Equipment	0.00	1,362.63	0.00	0.00
51760 Maintenance - Programs	4,934.75	5,762.98	5,835.00	5,835.00
52000 Memberships	1,679.00	1,779.00	1,729.00	1,729.00
52200 Office Expense	5,416.87	4,666.87	4,440.00	4,440.00
52211 G.S.A. Cost Allocation	2,267.00	3,852.00	7,047.00	7,047.00
52300 Professional & Specialized Services	89,147.25	98,001.88	101,881.00	114,881.00
52800 Special Departmental Expense	3,000.00	0.00	2,000.00	2,000.00
52870 Staff Training	2,287.12	1,129.64	2,500.00	2,500.00
Total Services And Supplies	110,032.27	117,875.80	126,740.00	139,740.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(523,603.00)	(583,549.00)	(616,824.00)	(616,824.00)
TOTAL EXPENDITURES/APPROPRIATIONS	2,053.41	(33,825.42)	(18,375.00)	(7,257.00)
NET COST	2,053.41	(33,855.42)	(18,375.00)	(7,257.00)

Budget Unit: ELECTIONS 1510
Function: General
Activity: Elections

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45240 State Aid Other	0.00	43,566.88	60,000.00	60,000.00
45630 Federal Other	0.00	0.00	0.00	0.00
45490 State Mandated Cost	10,232.00	8,299.00	0.00	0.00
Total Intergovernmental	10,232.00	51,865.88	60,000.00	60,000.00
Charges for Services				
46850 Election Services	32,800.27	24,875.74	8,000.00	8,000.00
46850 Election Services - SOS Reimbursement	0.00	0.00	4,000.00	4,000.00
Total Charges for Services	32,800.27	24,875.74	12,000.00	12,000.00
TOTAL REVENUE	43,032.27	76,741.62	72,000.00	72,000.00
Salaries and Benefits				
50100 Salaries and Wages	260,715.09	258,306.00	279,855.00	279,855.00
50102 Overtime	0.00	10,159.51	10,000.00	10,000.00
50200 Deferred Comp County Match	300.03	298.54	300.00	300.00
50300 Retirement - Employer's Share	24,687.29	27,646.74	28,103.00	28,103.00
50304 Retirement - PERS Misc. Unfunded Liability	44,788.00	47,013.00	49,039.00	48,090.00
50310 FICA/Medicare Tax - Employer's Share	17,293.86	17,591.24	21,409.00	21,409.00
50400 Employee Group Insurance	46,660.32	50,774.72	44,863.00	43,786.00
50500 Workers' Compensation Insurance	1,398.42	1,522.01	1,695.00	1,695.00
Total Salaries and Employee Benefits	395,843.01	413,311.76	435,264.00	433,238.00
Services and Supplies				
51200 Communications	1,698.56	1,734.88	1,697.00	1,697.00
51700 Maintenance - Equipment	11,065.00	11,205.00	11,405.00	11,405.00
51760 Maintenance - Programs	52,878.11	62,588.64	80,853.00	80,853.00
52000 Memberships	318.00	250.00	2,259.00	2,259.00
52200 Office Expense	15,263.94	14,460.42	22,677.00	22,677.00
52211 G.S.A. Cost Allocation	4,198.00	6,136.00	8,747.00	8,747.00
52300 Professional & Specialized Services	79.00	235.00	50,000.00	50,000.00
52400 Publications and Legal Notices	9,097.16	455.40	9,500.00	9,500.00
52500 Rents, Leases - Equipment	629.65	453.20	768.00	768.00
52700 Minor Equipment	900.69	3,086.42	3,500.00	3,500.00
52831 Election - Printing/Ballots/Envelopes	101,124.80	158,140.01	85,000.00	85,000.00
52832 Election - Services/Supplies	2,145.87	2,178.66	13,800.00	13,800.00
52833 Election - Poll Workers	0.00	0.00	0.00	0.00
52834 Election - Polling Places	0.00	0.00	0.00	0.00
52910 Meetings and Conventions	2,395.51	2,337.61	3,000.00	3,000.00
54181 HAVA Grant	0.00	0.00	0.00	0.00
Total Services And Supplies	201,794.29	263,261.24	293,206.00	293,206.00

Budget Unit: ELECTIONS 1510
Function: General
Activity: Elections

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	171.42	10,771.25	32,975.00	32,975.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	106,703.00	142,962.00	129,919.00	129,919.00
TOTAL EXPENDITURES/APPROPRIATIONS	704,511.72	830,306.25	891,364.00	889,338.00
NET COST	661,479.45	753,564.63	819,364.00	817,338.00

Budget Unit: FACILITIES MAINTENANCE 1700
Function: General
Activity: Property Management

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenues				
47890 Miscellaneous Revenues	2,877.65	2,203.46	0.00	0.00
Interfund Revenues				
48080 Building Services	5,871.02	0.00	0.00	0.00
TOTAL REVENUE	8,748.67	2,203.46	0.00	0.00
Salaries and Benefits				
50100 Salaries and Wages	709,845.48	756,946.16	898,828.00	910,830.00
50102 Overtime	7,189.91	3,985.80	3,775.00	3,775.00
50200 Deferred Comp County Match	1,955.24	2,236.83	1,960.00	1,960.00
50300 Retirement - Employer's Share	64,199.38	69,167.26	82,070.00	83,171.00
50304 Retirement - PERS Misc. Unfunded Liability	154,472.00	143,335.00	170,340.00	169,283.00
50310 FICA/Medicare Tax - Employer's Share	52,805.42	56,387.62	69,255.00	70,026.00
50400 Employee Group Insurance	119,699.34	121,897.66	147,554.00	144,013.00
50500 Workers' Compensation Insurance	80,940.31	92,830.21	98,091.00	98,091.00
Total Salaries and Employee Benefits	1,191,107.08	1,246,786.54	1,471,873.00	1,481,149.00
Services and Supplies				
51100 Clothing and Personal Supplies	2,040.91	1,498.61	2,676.00	2,676.00
51200 Communications	4,442.33	3,900.74	3,968.00	3,968.00
51400 Household Expense	24,178.51	27,143.97	35,300.00	35,300.00
51700 Maintenance - Equipment	0.00	0.00	0.00	0.00
51760 Maintenance - Programs	7,569.37	10,180.44	9,239.00	9,239.00
51800 Maintenance - Bldgs. & Structures	(6,013.54)	(482.21)	1,094.00	1,094.00
51810 Maintenance - Other Buildings	146,198.29	132,216.16	159,652.00	159,652.00
52100 Miscellaneous Expense	0.00	717.26	718.00	718.00
52200 Office Expense	4,784.62	1,642.49	2,000.00	2,000.00
52211 G.S.A. Cost Allocation	31,344.00	45,670.00	45,890.00	45,890.00
52251 Copier Pool	234.41	306.67	300.00	300.00
52300 Professional & Specialized Services	17,168.03	16,010.41	24,747.00	24,747.00
52336 Solar O&M	23,853.00	24,568.59	25,306.00	25,306.00
52500 Rents, Leases - Equipment	4,827.54	0.00	7,872.00	7,872.00
52800 Special Departmental Expense	1,304.31	0.00	0.00	0.00
52870 Staff Training	45.57	196.00	3,300.00	3,300.00
52900 G.S.A. and In-County Travel	64,949.96	61,119.24	48,723.00	48,723.00
52905 Travel and Transportation	0.00	15.44	1,000.00	1,000.00
53000 Utilities	132,407.83	160,850.47	224,951.00	224,951.00
Total Services And Supplies	459,335.14	485,554.28	596,736.00	596,736.00
Capital (Fixed) Assets				
56121 Capital Imp-Co Improv	0.00	0.00	0.00	0.00
56200 Fixed Assets - Equipment	0.00	6,768.75	0.00	0.00
Total Capital (Fixed) Assets	0.00	6,768.75	0.00	0.00

Budget Unit: FACILITIES MAINTENANCE 1700
Function: General
Activity: Property Management

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(1,101,516.00)	(1,171,139.00)	(1,216,519.00)	(1,216,519.00)
TOTAL EXPENDITURES/APPROPRIATIONS	548,926.22	567,970.57	852,090.00	861,366.00
NET COST	540,177.55	565,767.11	852,090.00	861,366.00

Budget Unit: RECORDS MANAGEMENT 1710
Function: General
Activity: Property Management

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenues				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Salaries and Benefits				
50100 Salaries and Wages	48,113.24	43,811.85	51,923.00	51,923.00
50200 Deferred Comp County Match	360.05	360.03	360.00	360.00
50300 Retirement - Employer's Share	3,677.74	4,065.41	4,058.00	4,058.00
50304 Retirement - PERS Misc. Unfunded Liability	7,888.00	8,867.00	8,423.00	8,260.00
50310 FICA/Medicare Tax - Employer's Share	3,416.24	3,176.58	3,972.00	3,972.00
50400 Employee Group Insurance	14,535.60	11,258.84	11,793.00	11,510.00
50500 Workers' Compensation Insurance	56.51	65.38	68.00	68.00
Total Salaries and Employee Benefits	78,047.38	71,605.09	80,597.00	80,151.00
Services and Supplies				
51200 Communications	884.10	990.31	713.00	713.00
51760 Maintenance - Programs	1,055.32	1,474.24	1,502.00	1,502.00
52000 Memberships	0.00	0.00	175.00	175.00
52200 Office Expense	405.62	199.17	600.00	600.00
52211 G.S.A. Cost Allocation	2,663.00	4,355.00	6,664.00	6,664.00
52300 Professional & Specialized Services	2,338.42	2,421.04	4,750.00	4,750.00
52700 Minor Equipment	0.00	0.00	0.00	0.00
52800 Special Departmental Expense	95.18	100.00	100.00	100.00
53000 Utilities	2,285.83	2,472.91	3,185.00	3,185.00
Total Services And Supplies	9,727.47	12,012.67	17,689.00	17,689.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	56,378.00	74,649.00	(891.00)	(891.00)
TOTAL EXPENDITURES/APPROPRIATIONS	144,152.85	158,266.76	97,395.00	96,949.00
NET COST	144,152.85	158,266.76	97,395.00	96,949.00

Budget Unit: ACO GENERAL 1800
Function: General
Activity: Plant Acquisition

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
TOTAL REVENUE	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(777,247.00)	(2,054,076.00)	(2,324,702.00)	(2,324,702.00)
TOTAL EXPENDITURES/APPROPRIATIONS	(777,247.00)	(2,054,076.00)	(2,324,702.00)	(2,324,702.00)
NET COST	(777,247.00)	(2,054,076.00)	(2,324,702.00)	(2,324,702.00)

Budget Unit: ENERGY CONS. PROG. 1802
Function: General
Activity: General

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
TOTAL REVENUE	0.00	0.00	0.00	0.00
Other Charges				
55202 Debt Service Interest	0.00	0.00	26,866.00	26,866.00
55205 PG&E Loan - Admin CAC	23,716.44	23,716.44	23,456.00	23,456.00
55206 PG&E Loan - DA Office	2,826.00	3,108.60	3,391.00	3,391.00
55207 PG&E Loan - Sheriff/Jail	18,664.58	20,361.36	20,361.00	20,361.00
55208 PG&E Loan - Probation	1,858.80	1,858.80	1,859.00	1,859.00
55209 PG&E Loan - GSA	7,204.08	7,204.08	7,204.00	7,204.00
55210 PG&E Loan - Animal Control	3,285.24	3,285.24	3,285.00	3,285.00
55211 CA Energy Commission Loan	179,542.10	179,542.10	152,677.00	152,677.00
Total Other Charges	237,097.24	239,076.62	239,099.00	239,099.00
TOTAL EXPENDITURES/APPROPRIATIONS	237,097.24	239,076.62	239,099.00	239,099.00
NET COST	237,097.24	239,076.62	239,099.00	239,099.00

Budget Unit: ACO MEMORIAL HALL 1805
Function: General
Activity: Plant Acquisition

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	2,189.62	3,097.08	0.00	0.00
TOTAL REVENUE	2,189.62	3,097.08	0.00	0.00
Capital (Fixed) Assets				
56115 Memorial Hall No. 5	45,495.00	161,711.68	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	45,495.00	161,711.68	0.00	0.00
NET COST	43,305.38	158,614.60	0.00	0.00

Memorial Hall, District 5 Fund: #10500

Budget Unit: ACO COUNTY IMPROVEMENT 1810
Function: General
Activity: Plant Acquisition

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses and Permits				
42125 County Facility Fee (101184)	207,743.41	249,718.48	200,000.00	200,000.00
Interest & Rentals				
44100 Interest	25,996.76	93,454.45	2,500.00	2,500.00
44200 Rentals	17,931.51	20,523.43	20,000.00	20,000.00
Total Interest & Rentals	43,928.27	113,977.88	22,500.00	22,500.00
Intergovernmental				
45630 Federal Other	322,118.83	20,781.17	0.00	0.00
Other Revenues				
47890 Miscellaneous Revenues	112,352.00	226.13	0.00	0.00
47940 Operating Transfers	120,000.00	200,000.00	0.00	0.00
Total Other Revenues	232,352.00	200,226.13	0.00	0.00
Interfund Revenues				
48415 BV Reimburse Arrears	292,558.00	0.00	0.00	0.00
Total Revenue	1,098,700.51	584,703.66	222,500.00	222,500.00
Fund Balance				
Cash Account 101181	0.00	0.00	100,000.00	104,622.00
Cash Account 101184	0.00	0.00	0.00	164,592.00
TOTAL REVENUE	1,098,700.51	584,703.66	322,500.00	491,714.00
Salaries and Benefits				
50100 Salaries and Wages	0.00	0.00	0.00	0.00
50200 Deferred Comp County Match	0.00	0.00	0.00	0.00
50300 Retirement - Employer's Share	0.00	0.00	0.00	0.00
50304 Retirement - PERS Misc. Unfunded Li	0.00	0.00	0.00	0.00
50310 FICA/Medicare Tax - Employer's Shar	0.00	0.00	0.00	0.00
50400 Employee Group Insurance	0.00	0.00	0.00	0.00
50500 Workers' Compensation Insurance	0.00	0.00	0.00	0.00
Total Salaries and Employee Benefits	0.00	0.00	0.00	0.00
Services and Supplies				
51810 Maintenance - Other Buildings	0.00	0.00	0.00	0.00
52211 G.S.A. Cost Allocation	9,262.00	14,996.00	24,088.00	24,088.00
52900 G.S.A. and In-County Travel	0.00	21.06	0.00	0.00
Total Services And Supplies	9,262.00	15,017.06	24,088.00	24,088.00

Budget Unit: ACO COUNTY IMPROVEMENT 1810
Function: General
Activity: Plant Acquisition

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Capital (Fixed) Assets				
56121 Capital Improvement - Minor County Administration Center IT Leak Unanticipated	71,134.26	86,853.75	100,000.00	100,000.00
56180 Capital Improvement - Major District Attorney Office Exterior	61,834.49	485,588.53	0.00	0.00
56185 Capital Improvement - Jail	334.50	0.00	0.00	0.00
Total Capital (Fixed Assets)	133,303.25	572,442.28	100,000.00	100,000.00
Intrafund Transfer				
58999 Intrafund Transfers	0.00	3,015,000.00	0.00	364,592.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	2,796.00	3,140.00	3,034.00	3,034.00
TOTAL EXPENDITURES/APPROPRIATIONS	145,361.25	3,605,599.34	127,122.00	491,714.00
NET COST TO COUNTY IMPROVEMENT FUND	(953,339.26)	3,020,895.68	(195,378.00)	0.00

Fund: 18100, Acct 101181

Budget Unit: COUNTY IMPROVEMENT-JAIL 1815
Function: General
Activity: Plant Acquisition

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses and Permits				
42125 County Facility Fee	0.00	0.00	0.00	0.00
Interest & Rentals				
44100 Interest	11,325.80	60,453.13	2,500.00	2,500.00
Intergovernmental				
45240 State Aid Other	0.00	0.00	282,296.00	5,568,613.00
Other Revenues				
47940 Operating Transfers	0.00	1,500,000.00	0.00	1,500,000.00
Interfund Revenues				
48011 CFF Contrib - Jail Expansion	0.00	3,015,000.00	364,592.00	364,592.00
48416 CCP Contribution-Jail Expansion	1,000,000.00	6,096,610.88	0.00	0.00
Total Interfund Revenues	1,000,000.00	9,111,610.88	364,592.00	364,592.00
Total Revenue	1,011,325.80	10,672,064.01	649,388.00	7,435,705.00
Fund Balance				
Cash Account 101185	0.00	0.00	7,030,526.00	7,809,559.00
TOTAL REVENUE	1,011,325.80	10,672,064.01	7,679,914.00	15,245,264.00
Salaries and Benefits				
50100 Salaries and Wages	1,066.98	0.00	0.00	0.00
50200 Deferred Comp County Match	3.56	0.00	0.00	0.00
50300 Retirement - Employer's Share	99.75	0.00	0.00	0.00
50304 Retirement - PERS Misc. Unfunded Liab	0.00	0.00	0.00	0.00
50310 FICA/Medicare Tax - Employer's Share	80.26	0.00	0.00	0.00
50400 Employee Group Insurance	106.92	0.00	0.00	0.00
50500 Workers' Compensation Insurance	0.00	0.00	0.00	0.00
Total Salaries and Employee Benefits	1,357.47	0.00	0.00	0.00
Capital (Fixed) Assets				
56185 Capital Improvement - Jail	341,826.55	526,910.30	0.00	0.00
56186 Capital Improvement - Jail State Reimb	157,671.18	2,943,518.51	11,161,000.00	15,243,200.00
Total Capital (Fixed Assets)	499,497.73	3,470,428.81	11,161,000.00	15,243,200.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	3,508.00	3,096.00	2,064.00	2,064.00
TOTAL EXPENDITURES/APPROPRIATIONS	504,363.20	3,473,524.81	11,163,064.00	15,245,264.00
NET COST TO COUNTY IMP. FUND	(506,962.60)	(7,198,539.20)	3,483,150.00	0.00

Fund: 18100, Acct 101185

Budget Moved to Enterprise Fund 7880

Budget Unit: COUNTY IMPROVEMENT-LANDFILL 1820
Function: General
Activity: Plant Acquisition

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest & Rentals				
44100 Interest	4,208.13	0.00	0.00	0.00
Intergovernmental				
45630 Federal Other	0.00	0.00	0.00	0.00
Charges for Services				
46963 Self Haul Fee	247,656.07	0.00	0.00	0.00
TOTAL REVENUE	251,864.20	0.00	0.00	0.00
Services and Supplies				
51810 Maintenance - Other Buildings	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	0.00	0.00	0.00	0.00
52211 G.S.A. Cost Allocation	0.00	0.00	0.00	0.00
Total Services And Supplies	0.00	0.00	0.00	0.00
Capital (Fixed) Assets				
56121 Capital Improvement - Minor	25,700.00	0.00	0.00	0.00
56180 Capital Improvement - Major	223,337.53	0.00	0.00	0.00
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Total Capital (Fixed Assets)	249,037.53	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	249,037.53	0.00	0.00	0.00
NET COST	(2,826.67)	0.00	0.00	0.00

Fund: 18100, Acct 101187

Budget Unit: OPERATING TRANSFERS 1900
Function: General
Activity: Legislative & Admin

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Fines, Forfeitures, and Penalties				
43195 Fines and Fees AB 233	255,955.74	236,266.35	360,000.00	360,000.00
Interest & Rentals				
44200 Rentals	5,310.24	15,579.76	5,400.00	5,400.00
TOTAL REVENUE	261,265.98	251,846.11	365,400.00	365,400.00
Transfers & Other Charges				
57016 Landfill	0.00	0.00	0.00	0.00
57019 HHS Rental & Assistance	1,752,757.90	274,339.41	263,000.00	200,000.00
57020 Trial Court Operation	380,648.72	369,855.00	420,000.00	420,000.00
57024 Debt Service	641,697.00	640,996.00	640,996.00	640,996.00
570241 Photovoltaic Loan	52,241.67	0.00	0.00	0.00
Total Transfers & Other Charges	2,827,345.29	1,285,190.41	1,323,996.00	1,260,996.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(1,599,411.00)	(3,264,442.00)	(3,276,029.00)	(3,276,029.00)
TOTAL EXPENDITURES/APPROPRIATIONS	1,227,934.29	(1,979,251.59)	(1,952,033.00)	(2,015,033.00)
NET COST	966,668.31	(2,231,097.70)	(2,317,433.00)	(2,380,433.00)

Budget Unit: OPERATING TRANSFERS-
INTERFUND 1902
Function: General
Activity: Other General

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenues				
47890 Miscellaneous Revenues	0.00	61,910.25	0.00	0.00
TOTAL REVENUE	0.00	61,910.25	0.00	0.00
Transfers and Other Charges				
57002 Insurance	1,137,061.00	1,596,350.00	1,925,900.00	1,997,664.00
57013 Health Tr. 17608 I W & I	279,000.00	279,000.00	279,000.00	279,000.00
57021 Public Works	0.00	0.00	0.00	2,148,260.00
57023 County Improvement Contribution	120,000.00	200,000.00	0.00	0.00
57026 County Improvement - Jail Loan	0.00	0.00	0.00	0.00
57028 Public Works Maintenance of Effort	822,000.00	822,000.00	822,000.00	822,000.00
57029 Health Realignment Contribution	0.00	0.00	0.00	0.00
57035 G.S.A. Support Services	0.00	0.00	0.00	0.00
57036 Airport-GF In Lieu of MM	0.00	0.00	0.00	0.00
57038 Conservator Backfill PC & RP	0.00	0.00	0.00	0.00
57039 Buena Vista Casino Fund	0.00	0.00	0.00	0.00
57042 Excess Tax Loss Reserve Restore	0.00	0.00	0.00	0.00
57043 Public Health	0.00	0.00	0.00	0.00
Total Transfers and Other Charges	2,358,061.00	2,897,350.00	3,026,900.00	5,246,924.00
TOTAL EXPENDITURES/APPROPRIATIONS	2,358,061.00	2,897,350.00	3,026,900.00	5,246,924.00
NET COST	2,358,061.00	2,835,439.75	3,026,900.00	5,246,924.00

Budget Unit: PROMOTION 1910
Function: General
Activity: Promotion

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenues				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Services and Supplies				
52805 Fair Booths	0.00	0.00	0.00	0.00
52830 District AG Fair (Miss Amador)	2,000.00	2,000.00	2,000.00	2,000.00
Total Services And Supplies	2,000.00	2,000.00	2,000.00	2,000.00
Other Charges				
54108 Economic Development (CSEDD)	5,819.30	0.00	5,820.00	11,640.00
54109 Chamber of Commerce	80,000.00	80,000.00	80,000.00	80,000.00
54110 Amador Council of Tourism	136,000.00	101,500.00	101,500.00	101,500.00
54111 Film Commission	0.00	0.00	3,000.00	3,000.00
54130 KVGC Local Radio	5,000.00	5,000.00	5,000.00	5,000.00
54132 Argonaut Mine Disaster	4,000.00	0.00	0.00	0.00
54777 Arts Council	3,500.00	3,500.00	3,500.00	3,500.00
Total Other Charges	234,319.30	190,000.00	198,820.00	204,640.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	175.00	314.00	519.00	519.00
TOTAL EXPENDITURES/APPROPRIATIONS	236,494.30	192,314.00	201,339.00	207,159.00
NET COST	236,494.30	192,314.00	201,339.00	207,159.00

Budget Unit: SURVEYING & ENGINEERING 1940
Function: General
Activity: Other General

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Charges for Services				
46009 Charges for Services	0.00	10.00	0.00	0.00
46170 Survey Monument Fund	0.00	0.00	2,500.00	2,500.00
46710 Planning & Engin Serv	27,849.53	16,607.54	25,000.00	25,000.00
Total Charges for Services	27,849.53	16,617.54	27,500.00	27,500.00
Other Revenues				
47890 Miscellaneous Revenues	0.00	0.00	600.00	600.00
TOTAL REVENUE	27,849.53	16,617.54	28,100.00	28,100.00
Salaries and Benefits				
50100 Salaries and Wages	130,772.16	132,524.01	194,580.00	194,580.00
50200 Deferred Comp County Match	573.87	578.84	600.00	600.00
50300 Retirement - Employer's Share	9,744.20	10,374.16	18,240.00	18,240.00
50304 Retirement - PERS Misc. Unfunded Liability	34,206.00	32,737.00	37,859.00	37,126.00
50310 FICA/Medicare Tax - Employer's Share	9,840.20	9,984.45	14,885.00	14,885.00
50400 Employee Group Insurance	2,638.38	3,043.94	3,558.00	3,472.00
50500 Workers' Compensation Insurance	1,186.82	1,090.05	1,438.00	1,438.00
Total Salaries and Employee Benefits	188,961.63	190,332.45	271,160.00	270,341.00
Services and Supplies				
51200 Communications	985.40	1,048.64	945.00	945.00
51700 Maintenance - Equipment	1,065.15	1,425.43	2,000.00	2,000.00
51760 Maintenance - Programs	2,752.24	4,672.84	5,664.00	5,664.00
52200 Office Expense	1,893.22	126.32	3,000.00	3,000.00
52211 G.S.A. Cost Allocation	2,293.00	3,887.00	5,785.00	5,785.00
52300 Professional & Specialized Services	0.00	0.00	500.00	500.00
52400 Publications and Legal Notices	0.00	0.00	1,200.00	1,200.00
52700 Minor Equipment	0.00	0.00	0.00	0.00
52800 Special Departmental Expense	0.00	0.00	2,500.00	2,500.00
52870 Staff Training	1,073.00	987.00	2,000.00	2,000.00
52900 G.S.A. and In-County Travel	0.00	0.00	311.00	311.00
Total Services and Supplies	10,062.01	12,147.23	23,905.00	23,905.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	16,537.47	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	68,184.00	69,732.00	70,671.00	70,671.00
TOTAL EXPENDITURES/APPROPRIATIONS	283,745.11	272,211.68	365,736.00	364,917.00
NET COST	255,895.58	255,594.14	337,636.00	336,817.00

Budget Unit: INFORMATION TECHNOLOGY 1970
Function: General
Activity: Other General

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45525 Fed Coronavirus Relief (Cares Act)	0.00	0.00	0.00	0.00
Charges for Services				
46009 Charges for Services	131,621.31	246,614.95	240,193.00	240,193.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	131,621.31	246,614.95	240,193.00	240,193.00
Salaries and Benefits				
50100 Salaries and Wages	556,927.26	651,366.37	700,967.00	700,972.00
50102 Overtime	9,311.09	7,840.42	8,000.00	8,000.00
50110 Standby	24,499.56	25,415.72	26,720.00	26,720.00
50200 Deferred Comp County Match	600.00	600.00	600.00	600.00
50300 Retirement - Employer's Share	51,494.19	64,022.62	66,290.00	66,290.00
50304 Retirement - PERS Misc. Unfunded Liability	112,936.00	119,474.00	137,588.00	134,925.00
50310 FICA/Medicare Tax - Employer's Share	44,033.55	50,902.00	53,624.00	53,624.00
50400 Employee Group Insurance	84,068.14	114,601.05	121,626.00	118,707.00
50500 Workers' Compensation Insurance	54,620.20	52,915.83	66,194.00	66,194.00
Total Salaries and Benefits	938,489.99	1,087,138.01	1,181,609.00	1,176,032.00
Services and Supplies				
51200 Communications	2,287.48	2,459.68	2,072.00	2,072.00
51700 Maintenance - Equipment	1,772.65	1,768.23	1,789.00	1,789.00
51760 Maintenance - Programs	21,837.14	-10,564.92	13,913.00	36,913.00
52200 Office Expense	250.84	245.95	250.00	250.00
52211 G.S.A. Cost Allocation	6,394.00	7,484.00	11,086.00	11,086.00
52300 Professional & Specialized Services	0.00	0.00	1,000.00	1,000.00
52500 Rents, Leases - Equipment	93.35	100.43	100.00	100.00
52870 Staff Training	3,960.96	2,920.20	9,000.00	9,000.00
52900 G.S.A. and In-County Travel	2,354.60	2,870.27	4,084.00	4,084.00
Total Services and Supplies	38,951.02	7,283.84	43,294.00	66,294.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	46,882.84	63,268.85	14,500.00	14,500.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(342,230.00)	(333,117.00)	(289,437.00)	(289,437.00)
TOTAL EXPENDITURES/APPROPRIATIONS	682,093.85	824,573.70	949,966.00	967,389.00
NET COST	550,472.54	577,958.75	709,773.00	727,196.00

Budget Unit: GRANT PROJECTS 1990
Function: General
Activity: Other General

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45240 State Aid Other	517,050.60	0.00	647,500.00	647,500.00
45465 State Energy Commission	0.00	0.00	0.00	0.00
Total Intergovernmental Revenue	517,050.60	0.00	647,500.00	647,500.00
TOTAL REVENUE	517,050.60	0.00	647,500.00	647,500.00
Services and Supplies				
52211 G.S.A. Dept. Cost Allocation	1,395.00	11,286.00	17,932.00	17,932.00
Other Charges				
54733 Public Safety Power Shutoff Grant	105,696.70	0.00	0.00	0.00
54735 Tree Mortality Emergency Oper-CDAA	532,721.82	660,431.56	300,000.00	300,000.00
56195 Solar and HVAC Project	769,000.00	0.00	0.00	0.00
56196 Parks Grant		2,275.60	400,000.00	400,000.00
Total Other Charges	1,407,418.52	662,707.16	700,000.00	700,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	647.00	51,483.00	601,233.00	601,233.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,409,460.52	725,476.16	1,319,165.00	1,319,165.00
NET COST	892,409.92	725,476.16	671,665.00	671,665.00

Budget Unit: LOCAL REVENUE 2050
Function: Public Protection
Activity: Detention/Correction

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	0.00	0.00	5,094.00	5,094.00
Intergovernmental Revenue				
4516710 Trial Court Security	681,927.15	725,288.17	636,816.00	700,000.00
4516730 Local Law Enforcement	1,138,091.45	1,268,638.88	685,449.00	685,449.00
4516735 Local Innovation Subaccount	32,902.70	23,400.01	10,000.00	10,000.00
4516751 DA	68,366.53	62,697.12	21,000.00	21,000.00
4516752 PD	68,366.51	62,697.10	196,582.00	196,582.00
4516761 Juvenile Justice YOBG	129,797.18	118,169.62	618,414.00	618,414.00
4516762 Juvenile Justice Block Gr	250,000.00	292,909.09	25,000.00	25,000.00
4516763 Juvenile Probation	149,827.56	168,765.72	0.00	0.00
4516781 Behavioral Health SA	1,637,602.42	1,519,689.05	1,400,000.00	1,400,000.00
4516782 Protective Services SA	2,163,503.74	2,422,150.59	2,265,000.00	2,265,000.00
4516784 PSS Growth Acct Remain 90	247,728.76	58,940.20	0.00	0.00
4516785 PSS Growth Acct Remain 10	27,200.81	6,472.50	0.00	0.00
Total Intergovernmental Revenue	6,595,314.81	6,729,818.05	5,858,261.00	5,921,445.00
TOTAL REVENUE	6,595,314.81	6,729,818.05	5,863,355.00	5,926,539.00
Other Charges				
5416710 Trial Court Security	641,383.93	660,376.09	636,816.00	700,000.00
5416730 Local Law Enforcement	1,138,091.45	1,268,638.88	664,400.00	664,400.00
5416751 DA	1,510.18	40,359.35	10,000.00	10,000.00
5416752 PD	1,510.18	359.35	21,000.00	21,000.00
5416761 Juvenile Justice YOBG	119,031.20	119,914.29	196,582.00	196,582.00
5416762 Juvenile Justice Block G	1,250.00	0.00	618,414.00	618,414.00
5416763 Juvenile Probation	47,116.66	85,247.70	25,000.00	25,000.00
5416778 HHS Non-Drug Medi CAL	0.00	0.00	0.00	0.00
5416779 HHS Drug Medi CAL	0.00	0.00	0.00	0.00
5416781 Behavioral Health	1,790,386.97	1,370,694.26	1,400,000.00	1,400,000.00
5416782 Protective Service	2,163,503.74	2,422,150.59	2,265,000.00	2,265,000.00
5416784 PSS Growth Acct Remain 90	0.00	0.00	0.00	0.00
5416785 PSS Growth Acct Remain 10	0.00	0.00	0.00	0.00
Total Other Charges	5,903,784.31	5,967,740.51	5,837,212.00	5,900,396.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	17,094.00	24,792.00	26,143.00	26,143.00
TOTAL EXPENDITURES/APPROPRIATIONS	5,920,878.31	5,992,532.51	5,863,355.00	5,926,539.00
NET COST	(674,436.50)	(737,285.54)	0.00	0.00

Local Revenue Fund # 20500

Budget Unit: DISTRICT ATTORNEY 2120
Function: Public Protection
Activity: Judicial

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Fines, Forfeitures, and Penalties				
43210 General Court Fines	8,254.62	2,431.37	3,000.00	3,000.00
Intergovernmental Revenue				
45240 State Aid Other	418,126.00	525,562.00	415,000.00	415,000.00
45242 State Aid - Public Safety P172	449,633.67	404,173.41	386,818.00	386,818.00
45490 State Mandated Cost	2,024.00	0.00	0.00	0.00
45491 State 4750 PC	528,394.00	755,570.00	488,989.00	569,635.00
45502 POST - DA	0.00	7,921.46	9,000.00	9,000.00
45565 ARPA	0.00	0.00	0.00	103,600.00
Total Intergovernmental Revenue	1,398,177.67	1,693,226.87	1,299,807.00	1,484,053.00
Charges for Services				
460099 Charges Co Local Revenue	18,163.16	61,059.36	10,000.00	10,000.00
46780 Law Enforcement Services	51,813.91	74,249.27	53,884.00	53,884.00
46781 Jackson Rancheria Indian Gam	459,215.00	459,215.00	459,215.00	459,215.00
46782 Indian Gaming - Public Safety	61,199.73	0.00	170,000.00	170,000.00
Total Charges for Services	590,391.80	594,523.63	693,099.00	693,099.00
Other Revenues				
47890 Miscellaneous Revenues	14,368.34	43,565.11	36,100.00	36,100.00
TOTAL REVENUE	2,011,192.43	2,333,746.98	2,032,006.00	2,216,252.00
Salaries and Benefits				
50100 Salaries and Wages	2,930,722.61	3,043,397.91	3,376,096.00	3,482,031.00
50102 Overtime	32,398.12	33,621.80	20,000.00	20,000.00
50200 Deferred Comp County Match	6,245.77	6,845.46	6,601.00	6,601.00
50300 Retirement - Employer's Share	414,642.81	479,783.24	570,741.00	590,847.00
50304 Retirement - PERS Misc. Unfunded Liability	127,789.00	115,152.00	130,528.00	129,150.00
50305 Retirement - PERS Safety Unfunded Liability	249,119.00	241,108.00	272,468.00	268,628.00
50306 Retirement - PERS Local Pros. Unfunded Li	130,083.00	118,910.00	138,943.00	126,847.00
50310 FICA/Medicare Tax - Employer's Share	88,166.64	92,629.26	103,827.00	106,234.00
50400 Employee Group Insurance	455,569.73	429,878.84	510,855.00	500,679.00
50500 Workers' Compensation Insurance	27,694.36	29,615.69	33,563.00	33,563.00
Total Salaries and Employee Benefits	4,462,431.04	4,590,942.20	5,163,622.00	5,264,580.00
Services and Supplies				
51200 Communications	9,970.79	12,469.41	10,288.00	10,288.00
51700 Maintenance - Equipment	18,460.09	21,652.71	22,250.00	22,250.00
51760 Maintenance - Programs	17,704.84	21,041.68	21,042.00	21,042.00
51800 Maintenance - Bldgs & Structures	131.08	495.58	500.00	500.00
52000 Memberships	7,697.04	8,416.79	8,700.00	8,700.00
52200 Office Expense	16,931.68	14,916.42	16,000.00	16,000.00
52211 G.S.A. Cost Allocation	9,624.00	11,296.00	14,934.00	14,934.00
52220 Law Books	19,119.99	16,084.72	16,455.00	16,455.00

Budget Unit: DISTRICT ATTORNEY 2120
Function: Public Protection
Activity: Judicial

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52300 Professional & Specialized Services	70,427.52	55,062.77	56,800.00	56,800.00
52319 Workers' Compensation Grant	29,508.44	27,140.89	25,000.00	25,000.00
52320 Auto Insurance Fraud Grant	5,083.61	8,026.64	7,700.00	7,700.00
52323 Blood-Alcohol Samples	6,733.00	6,371.00	15,590.00	15,590.00
52324 Witness Fees	859.71	3,357.28	4,500.00	4,500.00
52325 Transcripts	3,427.28	4,677.39	4,000.00	4,000.00
52329 Training	16,369.67	20,558.07	11,700.00	11,700.00
52500 Rents, Leases - Equipment	472.51	476.72	3,362.00	3,362.00
52700 Minor Equipment	15,907.49	38,405.80	11,005.00	11,005.00
52860 Peace Officer Training	7,850.51	11,257.62	8,500.00	8,500.00
52900 G.S.A. and In-County Travel	59,956.99	81,095.33	104,940.00	104,940.00
52910 Meetings and Conventions	5,794.66	5,988.73	1,500.00	1,500.00
Total Services And Supplies	322,030.90	368,791.55	364,766.00	364,766.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	104,950.73	17,000.00	115,570.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	357,349.00	443,641.00	370,504.00	370,504.00
TOTAL EXPENDITURES/APPROPRIATIONS	5,141,810.94	5,508,325.48	5,915,892.00	6,115,420.00
NET COST	3,130,618.51	3,174,578.50	3,883,886.00	3,899,168.00

Budget Unit: GRAND JURY 2150
Function: Public Protection
Activity: Judicial

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45490 State Mandated Cost	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Services and Supplies				
51200 Communications	782.68	666.48	794.00	794.00
51600 Jury and Witness Expense	16,150.20	8,346.25	29,000.00	29,000.00
51760 Maintenance - Programs	256.60	286.88	280.00	280.00
52200 Office Expense	1,509.44	1,743.41	1,259.00	1,259.00
52211 G.S.A. Cost Allocation	421.00	894.00	1,415.00	1,415.00
52300 Professional & Specialized Services	4,846.11	5,649.89	1,692.00	1,692.00
52400 Publications & Legal Notices	0.00	0.00	0.00	0.00
52700 Minor Equipment	0.00	0.00	0.00	0.00
Total Services And Supplies	23,966.03	17,586.91	34,440.00	34,440.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	722.00	56,129.00	59,653.00	59,653.00
TOTAL EXPENDITURES/APPROPRIATIONS	24,688.03	73,715.91	94,093.00	94,093.00
NET COST	24,688.03	73,715.91	94,093.00	94,093.00

Budget Unit: PUBLIC DEFENDER 2180
Function: Public Protection
Activity: Judicial

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45240 State Aid - Other	0.00	51,392.86	0.00	0.00
45242 State Aid - Public Safety P172	121,342.92	109,074.52	84,362.00	84,362.00
45491 State 4750 PC	131,117.00	108,461.00	160,000.00	160,000.00
Total Intergovernmental Revenue	252,459.92	268,928.38	244,362.00	244,362.00
Charges for Services				
460099 Charges Co Local Revenue	0.00	0.00	21,000.00	21,000.00
46694 SC Attorney Fees Reimb	0.00	0.00	1,000.00	1,000.00
46796 BV Casino Charges	0.00	0.00	0.00	0.00
Total Charges for Services	0.00	0.00	22,000.00	22,000.00
Other Revenues				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	252,459.92	268,928.38	266,362.00	266,362.00
Salaries and Benefits				
50100 Salaries and Wages	29,776.21	31,686.85	27,587.00	27,587.00
50200 Deferred Comp County Match	173.01	180.11	180.00	180.00
50300 Retirement - Employer's Share	2,464.95	2,993.14	2,679.00	2,679.00
50304 Retirement - PERS Misc. Unfunded Liabil	5,985.00	5,805.00	5,560.00	5,452.00
50310 FICA/Medicare Tax - Employer's Share	2,236.92	2,307.71	2,110.00	2,110.00
50400 Employee Group Insurance	2,012.98	5,458.33	5,896.00	5,755.00
Total Salaries and Employee Benefits	42,649.07	48,431.14	44,012.00	43,763.00
Services and Supplies				
52200 Office Expense	530.93	329.03	125.00	125.00
52211 G.S.A. Cost Allocation	680.00	1,356.00	5,050.00	5,050.00
52300 Professional & Specialized Services	3,618.68	26,735.81	4,900.00	4,900.00
52302 Outside Legal Costs - Alternate PD	177,398.78	167,457.00	190,492.00	190,492.00
52315 Public Defender	750,015.10	787,779.34	805,371.00	805,371.00
52322 Public Guardianship/Minors - Counsel	0.00	0.00	10,000.00	10,000.00
52358 Psychological Testing	128,262.50	79,080.00	90,000.00	90,000.00
523633 Expert Witnesses	900.00	26,037.50	50,000.00	50,000.00
523634 Investigations	56,037.16	133,247.15	90,000.00	90,000.00
52391 Court Appointed Counsel	99,904.50	231,233.90	240,000.00	240,000.00
52392 Court Appointed Counsel - Spec. Circ.	0.00	0.00	35,000.00	35,000.00
Total Services And Supplies	1,217,347.65	1,453,255.73	1,520,938.00	1,520,938.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	7,692.00	10,120.00	10,649.00	10,649.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,267,688.72	1,511,806.87	1,575,599.00	1,575,350.00
NET COST	1,015,228.80	1,242,878.49	1,309,237.00	1,308,988.00

Budget Unit: VICTIM WITNESS ASSISTANCE
PROGRAM 2190
Function: Public Protection
Activity: Judicial

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45242 State Aid - Public Safety P172	554.08	498.06	389.00	389.00
45470 Victim Witness Program	281,486.00	351,746.00	268,896.00	268,896.00
45630 Federal Other	5,509.73	18,511.16	25,000.00	25,000.00
Total Intergovernmental Revenue	287,549.81	370,755.22	294,285.00	294,285.00
Charges for Services				
460099 Charges Co Local Revenue	0.00	0.00	0.00	0.00
Other Revenues				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	287,549.81	370,755.22	294,285.00	294,285.00
Salaries and Benefits				
50100 Salaries and Wages	182,914.03	207,108.04	222,905.00	205,960.00
50200 Deferred Comp County Match	0.00	207.72	0.00	0.00
50300 Retirement - Employer's Share	17,063.75	18,224.45	19,402.00	19,147.00
50304 Retirement - PERS Misc. Unfunded Liabilit	35,971.00	37,346.00	40,271.00	38,971.00
50310 FICA/Medicare Tax - Employer's Share	12,983.56	15,194.01	17,052.00	15,756.00
50400 Employee Group Insurance	55,124.69	51,852.19	54,805.00	44,245.00
50500 Workers' Compensation Insurance	1,149.87	1,003.89	1,394.00	1,394.00
Total Salaries and Employee Benefits	305,206.90	330,936.30	355,829.00	325,473.00
Services and Supplies				
51200 Communications	1,031.68	1,047.16	945.00	945.00
51700 Maintenance - Equipment	0.00	0.00	215.00	215.00
51760 Maintenance - Programs	1,981.60	2,261.40	2,880.00	2,880.00
52200 Office Expense	2,732.07	3,036.52	3,230.00	3,230.00
52211 G.S.A. Cost Allocation	2,546.00	3,469.00	5,809.00	5,809.00
52220 Law Books	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	5,252.17	8,457.67	8,554.00	8,554.00
52329 Training	9,054.09	3,906.25	5,500.00	5,500.00
52700 Minor Equipment	3,381.19	1,216.45	4,500.00	4,500.00
52900 G.S.A. and In-County Travel	1,182.42	1,222.43	3,050.00	3,050.00
52910 Meetings and Conventions	1,707.98	959.59	1,020.00	1,020.00
Total Services And Supplies	28,869.20	25,576.47	35,703.00	35,703.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	26,557.00	27,590.00	27,525.00	27,525.00
TOTAL EXPENDITURES/APPROPRIATIONS	360,633.10	384,102.77	419,057.00	388,701.00
NET COST	73,083.29	13,347.55	124,772.00	94,416.00

Budget Unit: SHERIFF 2210
Function: Public Protection
Activity: Police Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses and Permits				
42160 Other Licenses & Permit	7,400.00	7,515.00	1,530.00	1,530.00
Intergovernmental Revenue				
45240 State Aid Other	45,503.99	3,122.60	0.00	0.00
45242 State Aid - Public Safety P172	1,182,374.11	1,063,100.09	1,017,250.00	1,017,250.00
45440 Aid for Patrol Boat	147,592.13	263,295.77	210,574.00	210,574.00
45485 State-Rural Crime AB443	134,295.12	33,345.00	140,000.00	2,140,000.00
45490 State Mandated Cost	7,058.00	6,474.00	5,515.00	5,515.00
45502 P.O.S.T. - Sheriff	0.00	11,421.47	15,000.00	15,000.00
45630 Federal Other	8,798.72	13,059.17	3,700.00	3,700.00
Total Intergovernmental Revenue	1,525,622.07	1,393,818.10	1,392,039.00	3,392,039.00
Charges for Services				
460099 Charges Co Local Revenue	165,271.27	186,158.92	150,000.00	150,000.00
46780 Law Enforcement Services	346,576.40	308,584.80	350,000.00	350,000.00
46781 Jackson Rancheria Indian Gam	247,918.00	247,918.00	247,918.00	247,918.00
46782 Indian Gaming - Public Safety	110,000.00	47,333.50	0.00	0.00
46800 Sheriff Civil Fees	13,931.00	16,570.38	18,000.00	18,000.00
Total Charges for Services	883,696.67	806,565.60	765,918.00	765,918.00
Other Revenues				
47885 CCP Distribution	45,283.23	0.00	0.00	0.00
47890 Miscellaneous Revenues	14,608.16	287,119.66	2,700.00	2,700.00
Total Other Revenues	59,891.39	287,119.66	2,700.00	2,700.00
TOTAL REVENUE	2,476,610.13	2,495,018.36	2,162,187.00	4,162,187.00
Salaries and Benefits				
50100 Salaries and Wages	4,572,782.17	4,654,201.19	4,993,121.00	5,193,982.00
50102 Overtime	484,357.84	466,340.09	300,000.00	300,000.00
50104 Shift Time	27,624.11	24,069.66	28,000.00	28,000.00
50110 Standby	11,059.50	7,204.50	15,000.00	15,000.00
50200 Deferred Comp County Match	14,432.82	15,831.12	15,300.00	15,300.00
50300 Retirement - Employer's Share	744,466.86	787,204.42	999,072.00	1,040,608.00
50304 Retirement - PERS Misc. Unfunded Liability	97,998.00	95,621.00	102,377.00	100,395.00
50305 Retirement - PERS Safety Unfunded Liabili	1,183,089.00	1,128,836.00	1,057,009.00	1,039,887.00
50310 FICA/Medicare Tax - Employer's Share	100,870.08	104,182.38	113,519.00	116,085.00
50400 Employee Group Insurance	888,219.52	863,956.57	1,008,643.00	1,024,299.00
50500 Workers' Compensation Insurance	277,540.68	260,147.36	336,350.00	336,350.00
Total Salaries and Employee Benefits	8,402,440.58	8,407,594.29	8,968,391.00	9,209,906.00

Budget Unit: SHERIFF 2210
Function: Public Protection
Activity: Police Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Services and Supplies				
51100 Clothing and Personal Supplies	34,060.25	35,963.68	18,500.00	18,500.00
51200 Communications	75,193.97	94,160.39	71,756.00	71,756.00
51300 Food	2,458.26	879.74	1,000.00	1,000.00
51500 Insurance and Bonds - Boat	408.00	408.00	800.00	800.00
51700 Maintenance - Equipment	3,584.92	596.75	3,500.00	3,500.00
51710 Maintenance - Boat	6,125.69	2,925.32	8,500.00	8,500.00
51760 Maintenance - Programs	22,494.72	36,001.60	57,334.00	57,334.00
52000 Memberships	5,541.00	6,171.00	4,500.00	4,500.00
52200 Office Expense	31,526.44	33,666.72	33,000.00	33,000.00
52211 G.S.A. Cost Allocation	20,944.00	20,451.00	37,230.00	37,230.00
52300 Professional & Specialized Services	174,540.55	186,613.29	85,000.00	85,000.00
52500 Rents, Leases - Equipment	0.00	0.00	2,500.00	2,500.00
52700 Minor Equipment	58,448.03	24,397.47	10,000.00	10,000.00
52710 Minor Equipment - Boat	2,054.90	353.06	1,000.00	1,000.00
52800 Special Departmental Expense	397.59	24,302.55	1,000.00	1,000.00
52845 Sheriff Special Departmental Expense	415,785.23	353,812.53	75,000.00	75,000.00
52860 Peace Officer Training	111,810.56	113,548.77	92,413.00	92,413.00
52900 G.S.A. and In-County Travel	957,691.06	821,747.06	535,000.00	535,000.00
52930 Boat	2,871.54	2,724.43	4,000.00	4,000.00
Total Services And Supplies	1,925,936.71	1,758,723.36	1,042,033.00	1,042,033.00
Other Charges				
54189 Officer Wellness Grant	17,380.00	10,043.44	0.00	0.00
Capital (Fixed) Assets				
56110 Fixed Assets - Buildings & Imp.	0.00	33,345.00	0.00	2,000,000.00
56200 Fixed Assets - Equipment	83,696.10	31,401.98	0.00	0.00
56210 Fixed Assets - Boat	105,574.00	0.00	0.00	0.00
Total Capital (Fixed) Assets	189,270.10	64,746.98	0.00	2,000,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	681,686.00	637,098.00	475,503.00	475,503.00
TOTAL EXPENDITURES/APPROPRIATIONS	11,216,713.39	10,878,206.07	10,485,927.00	12,727,442.00
NET COST	8,740,103.26	8,383,187.71	8,323,740.00	8,565,255.00

Budget Unit: SHERIFF (COURT BAILIFFS) 2211
Function: Public Protection
Activity: Police Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45243 Realignment Backfill COVID	0.00	0.00	0.00	0.00
45491 State 4750 PC		14,031.00	60,000.00	60,000.00
Total Intergovernmental Revenue		14,031.00	60,000.00	60,000.00
Charges for Services				
46009 Charges for Services	0.00	0.00	0.00	0.00
460099 Charges Co Local Revenue	636,816.00	659,289.14	636,816.00	700,000.00
Total Charges for Services	636,816.00	659,289.14	636,816.00	700,000.00
Other Revenues				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	636,816.00	673,320.14	696,816.00	760,000.00
Salaries and Benefits				
50100 Salaries and Wages	540,750.50	576,265.97	569,870.00	592,724.00
50102 Overtime	22,101.41	12,016.81	15,000.00	15,000.00
50200 Deferred Comp County Match	1,142.84	1,954.17	1,050.00	1,050.00
50300 Retirement - Employer's Share	62,632.88	80,184.10	99,226.00	102,576.00
50305 Retirement - PERS Safety Unfunded Liabil	79,824.00	75,698.00	90,368.00	87,923.00
50310 FICA/Medicare Tax - Employer's Share	21,387.67	21,696.45	20,270.00	21,192.00
50400 Employee Group Insurance	78,021.68	71,476.11	64,128.00	64,128.00
50500 Workers' Compensation Insurance	10,137.51	10,925.51	12,286.00	12,286.00
Total Salaries and Employee Benefits	815,998.49	850,217.12	872,198.00	896,879.00
Services and Supplies				
51100 Clothing and Personal Supplies	0.00	100.94	1,000.00	1,000.00
51200 Communications	266.76	366.76	351.00	351.00
51760 Maintenance - Programs	1,846.36	2,481.32	2,512.00	2,512.00
52300 Professional & Specialized Services	0.00	0.00	0.00	0.00
52860 Peace Officer Training	0.00	564.00	500.00	500.00
Total Services And Supplies	2,113.12	3,513.02	4,363.00	4,363.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	34,398.00	44,356.00	65,649.00	65,649.00
TOTAL EXPENDITURES/APPROPRIATIONS	852,509.61	898,086.14	942,210.00	966,891.00
NET COST	215,693.61	224,766.00	245,394.00	206,891.00

Budget Unit: SHERIFF DISPATCH 2212
Function: Public Protection
Activity: Police Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45502 P.O.S.T.	0.00	93.01	0.00	0.00
Charges for Services				
46780 Law Enforcement Services	607,645.39	799,890.78	581,025.00	581,025.00
46782 Indian Gaming - Public Safety	52,961.50	0.00	0.00	0.00
Total Charges for Services	660,606.89	799,890.78	581,025.00	581,025.00
Other Revenues				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	660,606.89	799,983.79	581,025.00	581,025.00
Salaries and Benefits				
50100 Salaries and Wages	566,899.51	699,414.62	929,122.00	938,828.00
50102 Overtime	92,458.65	130,772.40	25,000.00	25,000.00
50104 Shift Time	9,443.25	11,127.00	3,600.00	3,600.00
50110 Standby	10.00	0.00	0.00	0.00
50200 Deferred Comp County Match	3,002.37	3,553.21	3,973.00	3,973.00
50300 Retirement - Employer's Share	57,294.76	79,393.01	103,799.00	105,140.00
50304 Retirement - PERS Misc. Unfunded Liability	129,970.00	133,699.00	157,006.00	153,967.00
50305 Retirement - PERS Safety Unfunded Liability	22,777.00	23,599.00	24,163.00	23,814.00
50310 FICA/Medicare Tax - Employer's Share	43,497.13	55,153.73	65,265.00	65,703.00
50400 Employee Group Insurance	112,939.00	147,627.44	219,429.00	190,928.00
50500 Workers' Compensation Insurance	84,433.18	92,118.81	102,324.00	102,324.00
Total Salaries and Employee Benefits	1,122,724.85	1,376,458.22	1,633,681.00	1,613,277.00
Services and Supplies				
51100 Clothing and Personal Supplies	498.04	0.00	2,000.00	2,000.00
51200 Communications	4,078.21	15,057.06	1,697.00	1,697.00
51700 Maintenance - Equipment	13,196.25	0.00	1,000.00	1,000.00
51760 Maintenance - Programs	4,220.04	5,819.00	7,266.00	7,266.00
52200 Office Expense	3,518.84	1,307.23	2,000.00	2,000.00
52211 G.S.A. Cost Allocation	1,385.00	4,470.00	7,710.00	7,710.00
52300 Professional & Specialized Services	143,392.91	179,591.18	53,500.00	53,500.00
52500 Rents, Leases - Equipment	431.13	448.30	400.00	400.00
52700 Minor Equipment	1,270.01	5,526.71	1,500.00	1,500.00
52860 Peace Officer Training	1,927.85	2,209.12	6,000.00	6,000.00
52870 Staff Training	(3,662.65)	7,097.73	10,000.00	10,000.00
53000 Utilities	0.00	0.00	7,000.00	7,000.00
Total Services And Supplies	170,255.63	221,526.33	100,073.00	100,073.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	47,461.50	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	24,915.00	263,218.00	441,484.00	441,484.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,365,356.98	1,861,202.55	2,175,238.00	2,154,834.00
NET COST	704,750.09	1,061,218.76	1,594,213.00	1,573,809.00

Budget Unit: NARCOTICS TASK FORCE 2213
Function: Public Protection
Activity: Police Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45240 State Aid Other	238,600.00	291,312.43	187,178.00	187,178.00
45502 P.O.S.T.	0.00	150.00	0.00	0.00
45630 Federal Other	68,465.18	20,032.08	0.00	0.00
Total Intergovernmental Revenue	307,065.18	311,494.51	187,178.00	187,178.00
TOTAL REVENUE	307,065.18	311,494.51	187,178.00	187,178.00
Salaries and Benefits				
50100 Salaries and Wages	65,332.97	67,363.11	47,406.00	49,741.00
50102 Overtime	22,884.06	19,604.40	0.00	0.00
50104 Shift Time	3.75	15.75	0.00	0.00
50200 Deferred Comp County Match	909.65	911.87	300.00	300.00
50300 Retirement - Employer's Share	8,003.11	8,632.63	6,403.00	6,725.00
50304 Retirement - PERS Misc. Unfunded Liability	3,868.00	3,438.00	0.00	0.00
50305 Retirement - PERS Safety Unfunded Liability	10,470.00	10,434.00	11,242.00	11,092.00
50310 FICA/Medicare Tax - Employer's Share	2,445.84	2,411.95	687.00	721.00
50400 Employee Group Insurance	12,597.10	5,567.79	5,683.00	5,683.00
50500 Workers' Compensation Insurance	123.66	117.39	150.00	150.00
Total Salaries and Employee Benefits	126,638.14	118,496.89	71,871.00	74,412.00
Services and Supplies				
51100 Clothing and Personal Supplies	6,905.67	2,604.73	1,500.00	1,500.00
51200 Communications	3,907.68	5,015.27	3,876.00	3,876.00
51760 Maintenance - Programs	2,724.24	3,502.64	4,652.00	4,652.00
52200 Office Expense	2,082.41	1,593.72	3,000.00	3,000.00
52211 G.S.A. Cost Allocation	2,570.00	4,606.00	7,608.00	7,608.00
52300 Professional & Specialized Services	41,949.61	32,497.92	15,000.00	15,000.00
52600 Rents, Leases - Buildings	50,075.22	94,140.64	79,200.00	79,200.00
52700 Minor Equipment	2,847.16	6,499.80	1,500.00	1,500.00
52860 Peace Officer Training	12,670.14	14,101.15	6,000.00	6,000.00
52900 G.S.A. and In-County Travel	48,715.44	33,041.67	15,000.00	15,000.00
Total Services And Supplies	174,447.57	197,603.54	137,336.00	137,336.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	8,550.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	21,852.00	(722.00)	12,365.00	12,365.00
TOTAL EXPENDITURES/APPROPRIATIONS	331,487.71	315,378.43	221,572.00	224,113.00
NET COST	24,422.53	3,883.92	34,394.00	36,935.00

Budget Unit: JAIL 2310
Function: Public Protection
Activity: Detention/Correction

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45240 State Aid Other	6,173.64	0.00	0.00	0.00
45242 State Aid - Public Safety P172	492,297.61	442,523.82	342,219.00	342,219.00
45491 State 4750 PC	0.00	12,553.00	120,000.00	415,000.00
45502 P.O.S.T.	0.00	3,602.52	0.00	0.00
45630 Federal Other	0.00	0.00	1,500.00	1,500.00
Total Intergovernmental Revenue	498,471.25	458,679.34	463,719.00	758,719.00
Charges for Services				
460099 Charges Co Local Revenue	18,163.16	21,059.36	14,400.00	14,400.00
46780 Law Enforcement Services	14,448.00	182,824.00	173,536.00	173,536.00
46781 Jackson Rancheria Indian Gam	241,136.00	241,136.00	241,136.00	241,136.00
46782 Indian Gaming - Public Safety	48,346.08	0.00	200,000.00	200,000.00
46788 Local Detention Facility	21,403.00	21,403.00	21,657.00	21,657.00
46796 BV Casino Charges	0.00	0.00	0.00	0.00
Total Charges for Services	343,496.24	466,422.36	650,729.00	650,729.00
Other Revenues				
47885 CCP Distribution	0.00	0.00	0.00	0.00
47890 Miscellaneous Revenues	5,167.76	7,200.22	200,000.00	200,000.00
Total Other Revenues	5,167.76	7,200.22	200,000.00	200,000.00
TOTAL REVENUE	847,135.25	932,301.92	1,314,448.00	1,609,448.00
Salaries and Benefits				
50100 Salaries and Wages	1,701,163.25	1,933,285.85	2,413,111.00	2,430,513.00
50102 Overtime	356,343.01	396,857.21	160,000.00	160,000.00
50104 Shift Time	24,452.32	19,529.38	19,000.00	19,000.00
50200 Deferred Comp County Match	6,151.99	5,473.08	4,801.00	4,801.00
50300 Retirement - Employer's Share	271,885.48	322,032.42	472,026.00	475,431.00
50304 Retirement - PERS Misc. Unfunded Liability	0.00	0.00	0.00	0.00
50305 Retirement - PERS Safety Unfunded Liability	489,823.00	494,773.00	573,401.00	541,555.00
50310 FICA/Medicare Tax - Employer's Share	32,619.66	33,061.58	35,991.00	36,243.00
50400 Employee Group Insurance	425,403.09	460,359.75	574,711.00	569,192.00
50500 Workers' Compensation Insurance	71,670.22	90,913.02	86,857.00	86,857.00
Total Salaries and Employee Benefits	3,379,512.02	3,756,285.29	4,339,898.00	4,323,592.00
Services and Supplies				
51100 Clothing and Personal Supplies	42,432.45	18,563.67	20,000.00	20,000.00
51200 Communications	3,811.09	4,865.45	3,581.00	3,581.00
51300 Food	338,203.33	330,694.96	351,230.00	351,230.00
51400 Household Expense	21,135.03	18,090.11	11,000.00	11,000.00
51700 Maintenance - Equipment	1,105.22	650.00	3,500.00	3,500.00
51760 Maintenance - Programs	9,115.52	11,792.40	12,418.00	12,418.00
51800 Maintenance - Bldgs. & Structures	0.00	0.00	0.00	0.00

Budget Unit: JAIL 2310
Function: Public Protection
Activity: Detention/Correction

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52200 Office Expense	6,332.02	6,581.48	6,500.00	6,500.00
52211 G.S.A. Cost Allocation	4,941.00	9,468.00	13,115.00	13,115.00
52300 Professional & Specialized Services	189,070.17	83,827.81	33,084.00	33,084.00
52329 Training	92,388.69	101,323.21	52,413.00	52,413.00
52700 Minor Equipment	13,397.88	7,326.65	6,500.00	6,500.00
52900 G.S.A. and In-County Travel	88,092.78	93,083.84	64,000.00	64,000.00
53000 Utilities	230,219.75	258,118.24	251,500.00	251,500.00
Total Services And Supplies	1,040,244.93	944,385.82	828,841.00	828,841.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	68,274.45	11,328.30	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	480,365.00	329,454.00	544,721.00	544,721.00
TOTAL EXPENDITURES/APPROPRIATIONS	4,968,396.40	5,041,453.41	5,713,460.00	5,697,154.00
NET COST	4,121,261.15	4,109,151.49	4,399,012.00	4,087,706.00

Budget Unit: JAIL HEALTH SERVICES 2311
Function: Public Protection
Activity: Detention/Correction

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45163 State Realignment Health	876,073.92	1,078,066.92	1,273,019.00	1,273,019.00
Charges for Services				
460099 Charges Co Local Revenue	202,240.00	0.00	0.00	0.00
TOTAL REVENUE	1,078,313.92	1,078,066.92	1,273,019.00	1,273,019.00
Services and Supplies				
51903 Inmate Medical Care	1,074,609.27	1,249,405.10	1,269,972.00	1,269,972.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	1,634.00	1,387.00	3,047.00	3,047.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,076,243.27	1,250,792.10	1,273,019.00	1,273,019.00
NET COST	(2,070.65)	172,725.18	0.00	0.00

Health Fund # 11800

Budget Unit: PROBATION 2350
Function: Public Protection
Activity: Detention/Correction

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Fines, Forfeitures, and Penalties				
43221 Probation Fees	0.00	0.00	0.00	0.00
Intergovernmental Revenue				
45242 State Aid - Public Safety P172	258,199.98	232,094.64	179,460.00	179,460.00
45243 Realignment Backfill COVID	0.00	0.00	0.00	0.00
45479 AB 1869 Criminal Fees	15,000.00	60,670.64	64,600.00	64,600.00
45481 STC Training Reimburse	9,480.00	9,855.00	9,480.00	9,480.00
45491 State 4750 PC	0.00	1,461.00	0.00	0.00
45520 Federal Public Assist. Adm.	0.00	0.00	0.00	0.00
45630 Federal Other	4,656.47	4,175.90	1,700.00	1,700.00
Total Intergovernmental Revenue	287,336.45	308,257.18	255,240.00	255,240.00
Charges for Services				
46009 Charges for Services	103,227.76	233,911.27	139,500.00	144,175.00
460099 Charges Co Local Revenue	630,778.34	779,576.46	839,996.00	900,910.00
46781 Jackson Rancheria Indian Gam	263,749.00	290,771.00	290,771.00	290,771.00
46782 Indian Gaming - Public Safety	17,998.93	0.00	0.00	0.00
Total Charges for Services	1,015,754.03	1,304,258.73	1,270,267.00	1,335,856.00
Other Revenues				
47890 Miscellaneous Revenues	6,519.25	2,125.00	5,000.00	5,000.00
TOTAL REVENUE	1,309,609.73	1,614,640.91	1,530,507.00	1,596,096.00
Salaries and Benefits				
50100 Salaries and Wages	1,417,534.66	1,360,609.30	1,565,208.00	1,624,166.00
50102 Overtime	17,902.51	8,398.38	15,000.00	15,000.00
50110 Standby	19,974.00	18,858.00	21,000.00	21,000.00
50200 Deferred Comp County Match	6,536.64	7,246.32	7,801.00	7,801.00
50300 Retirement - Employer's Share	239,679.95	267,399.67	321,913.00	333,850.00
50304 Retirement - PERS Misc. Unfunded Liabili	48,198.00	41,091.00	50,213.00	49,241.00
50305 Retirement - PERS Safety Unfunded Liabi	282,899.00	303,423.00	305,015.00	298,556.00
50310 FICA/Medicare Tax - Employer's Share	33,579.69	30,777.81	39,804.00	41,035.00
50400 Employee Group Insurance	208,832.22	154,870.48	202,064.00	192,352.00
50500 Workers' Compensation Insurance	22,963.93	23,768.93	27,830.00	27,830.00
Total Salaries and Employee Benefits	2,298,100.60	2,216,442.89	2,555,848.00	2,610,831.00
Services and Supplies				
51100 Clothing and Personal Supplies	595.24	1,069.71	800.00	800.00
51200 Communications	6,260.33	5,420.85	6,780.00	6,780.00
51700 Maintenance - Equipment	87,578.34	94,126.10	92,049.00	92,049.00
51760 Maintenance - Programs	9,349.68	10,342.76	11,245.00	11,245.00
51800 Maintenance - Bldgs. & Structures	1,318.20	4,716.16	1,180.00	1,180.00
52000 Memberships	2,201.03	2,296.08	2,375.00	2,375.00

Budget Unit: PROBATION 2350
Function: Public Protection
Activity: Detention/Correction

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52200 Office Expense	5,758.74	5,534.53	6,674.00	6,674.00
52211 G.S.A. Cost Allocation	4,741.00	8,570.00	9,215.00	9,215.00
52300 Professional & Specialized Services	78,285.94	116,894.21	140,800.00	140,800.00
52330 Detention of Minors	145,103.09	224,040.64	157,120.00	157,120.00
52334 Juvenile Justice Commission	0.00	0.00	300.00	300.00
52335 Training - STC	47,335.67	39,449.26	56,100.00	56,100.00
52339 Domestic Violence Council	0.00	0.00	0.00	0.00
52385 Drug/Alcohol Testing	16,109.30	11,473.72	15,000.00	15,000.00
52400 Publications & Legal Notices	0.00	0.00	500.00	500.00
52436 Delinquency Prevention	23,660.80	11,170.10	19,000.00	19,000.00
52500 Rents, Leases - Equipment	7,199.12	10,459.42	11,700.00	11,700.00
52600 Rents, Leases - Buildings	4,152.00	4,152.00	4,152.00	4,152.00
52700 Minor Equipment	25,067.87	20,169.21	27,500.00	27,500.00
52800 Special Departmental Expense	12,864.30	19,091.10	34,650.00	34,650.00
52870 Staff Training	396.00	0.00	1,000.00	1,000.00
52900 G.S.A. and In-County Travel	28,925.10	44,521.34	32,400.00	32,400.00
52910 Meetings and Conventions	2,551.01	2,291.06	5,800.00	5,800.00
53000 Utilities	16,657.25	17,238.41	20,200.00	20,200.00
54600 Judgements & Damages	0.00	0.00	0.00	0.00
Total Services And Supplies	526,110.01	653,026.66	656,540.00	656,540.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	9,022.12	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	261,847.00	239,722.00	170,101.00	170,101.00
TOTAL EXPENDITURES/APPROPRIATIONS	3,095,079.73	3,109,191.55	3,382,489.00	3,437,472.00
NET COST	1,785,470.00	1,494,550.64	1,851,982.00	1,841,376.00

Budget Unit: LOCAL COMM. CORRECTIONS 2390
Function: Public Protection
Activity: Detention/Correction

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45525 Fed Coronavirus Relief (Cares Act)	0.00	0.00	0.00	0.00
4516720 Local Community Correction	2,464,021.51	2,681,184.70	2,263,313.00	2,327,212.00
Total Intergovernmental Revenue	2,464,021.51	2,681,184.70	2,263,313.00	2,327,212.00
TOTAL REVENUE	2,464,021.51	2,681,184.70	2,263,313.00	2,327,212.00
Salaries and Benefits				
50100 Salaries and Wages	659,688.14	729,244.09	734,701.00	754,356.00
50102 Overtime	43,234.23	55,375.58	57,000.00	57,000.00
50104 Shift Time	147.00	3,113.26	4,300.00	4,300.00
50110 Standby	6,508.00	9,097.50	12,000.00	12,000.00
50200 Deferred Comp County Match	2,747.20	1,892.40	2,400.00	2,400.00
50300 Retirement - Employer's Share	99,727.85	125,962.12	134,270.00	139,081.00
50304 Retirement - PERS Misc. Unfunded Liability	30,764.00	28,809.00	34,777.00	34,104.00
50305 Retirement - PERS Safety Unfunded Liabili	137,296.00	122,787.00	130,213.00	126,793.00
50310 FICA/Medicare Tax - Employer's Share	20,103.47	22,081.38	23,253.00	23,538.00
50400 Employee Group Insurance	101,681.38	128,244.07	129,369.00	129,351.00
50500 Workers' Compensation Insurance	12,276.24	12,693.19	14,876.00	14,876.00
Total Salaries and Employee Benefits	1,114,173.51	1,239,299.59	1,277,159.00	1,297,799.00
Services and Supplies				
51100 Clothing and Personal Supplies	0.00	0.00	0.00	0.00
51200 Communications	624.24	1,184.72	1,127.00	1,127.00
51700 Maintenance - Equipment	0.00	340.00	500.00	500.00
51760 Maintenance - Programs	2,872.16	3,676.20	3,666.00	3,666.00
52200 Office Expense	112.26	0.00	1,000.00	1,000.00
52211 G.S.A. Cost Allocation	0.00	0.00	0.00	0.00
52215 Department Cost Allocation	139,696.14	148,957.03	145,000.00	145,000.00
52300 Professional & Specialized Services	306,352.24	346,489.06	441,400.00	441,400.00
52330 Detention of Minors	43,425.00	0.00	100,000.00	100,000.00
52335 Training - STC	3,378.78	(28.00)	10,000.00	10,000.00
52385 Drug/Alcohol Testing	11,229.69	9,745.74	14,000.00	14,000.00
52500 Rents, Leases - Equipment	3,264.90	4,164.25	20,000.00	20,000.00
52600 Rents, Leases - Buildings	11,040.31	27,585.64	58,820.00	58,820.00
52700 Minor Equipment	5,742.06	6,585.00	3,515.00	3,515.00
52800 Special Departmental Expense	3,425.22	440.00	18,460.00	18,460.00
52900 G.S.A. and In-County Travel	13,353.17	10,645.79	15,000.00	15,000.00
52910 Meetings and Conventions	0.00	0.00	1,000.00	1,000.00
Total Services And Supplies	544,516.17	559,785.43	833,488.00	833,488.00
Other Charges				
5416790 CCP Distribution	225,208.11	3,744,129.31	112,597.00	155,856.00

Budget Unit: LOCAL COMM. CORRECTIONS 2390
Function: Public Protection
Activity: Detention/Correction

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	27,798.00	39,473.00	40,069.00	40,069.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,911,695.79	5,582,687.33	2,263,313.00	2,327,212.00
NET COST TO LOCAL REVENUE FUND	(552,325.72)	2,901,502.63	0.00	0.00

Local Revenue Fund #20500

Budget Unit: FIRE PROTECTION 2440
Function: Public Protection
Activity: Fire Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45240 State Aid Other	12,481.71	0.00	0.00	0.00
45242 State Aid - Public Safety P172	498,747.00	596,484.96	596,909.00	596,909.00
Total Intergovernmental Revenue	511,228.71	596,484.96	596,909.00	596,909.00
TOTAL REVENUE	511,228.71	596,484.96	596,909.00	596,909.00
Services and Supplies				
52300 Professional & Specialized Services	176,841.61	354,832.39	337,091.00	337,091.00
52800 Special Departmental Expense	0.00	0.00	0.00	0.00
Total Services And Supplies	176,841.61	354,832.39	337,091.00	337,091.00
Transfers & Other Charges				
57040 Amador Fire Protection District	258,000.00	258,000.00	258,000.00	258,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	202.00	1,394.00	1,818.00	1,818.00
TOTAL EXPENDITURES/APPROPRIATIONS	435,043.61	614,226.39	596,909.00	596,909.00
NET COST	(76,185.10)	17,741.43	0.00	0.00

Budget Unit: WATER DEVELOPMENT 2520
Function: Public Protection
Activity: Flood Control
Water & Soil Conservation

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	51,239.30	119,318.82	0.00	0.00
Intergovernmental Revenue				
453937 03JD Labor Standards-Activity Delivery C	0.00	0.00	0.00	0.00
453938 21A - Gen Program Admin CDBG	0.00	0.00	0.00	0.00
453938 03J - Pioneer Water - Water/Sewer Imp. C	0.00	0.00	0.00	0.00
Total Intergovernmental Revenue	0.00	0.00	0.00	0.00
TOTAL REVENUE	51,239.30	119,318.82	0.00	0.00
Services and Supplies				
52393 Special Projects	0.00	0.00	0.00	0.00
523937 03JD - Labor Standards - Activity Del.	0.00	0.00	0.00	0.00
523938 21A - Gen Program Admin CDBG	0.00	0.00	0.00	0.00
523939 03J - Pioneer Water/Sewer Imp Project	0.00	0.00	0.00	0.00
Total Services And Supplies	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	11,691.00	701.00	(5,405.00)	(5,405.00)
TOTAL EXPENDITURES/APPROPRIATIONS	11,691.00	701.00	(5,405.00)	(5,405.00)
NET COST	(39,548.30)	(118,617.82)	(5,405.00)	(5,405.00)

Water Fund #15000

Budget Unit: GRADING DEPARTMENT 2550
Function: Public Protection
Activity: Water & Soil
Conservation

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses, Permits and Franchises				
42130 Permit Fees	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Services and Supplies				
52310 Public Works Charges	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(209.00)	(315.00)	270.00	270.00
TOTAL EXPENDITURES/APPROPRIATIONS	(209.00)	(315.00)	270.00	270.00
NET COST	(209.00)	(315.00)	270.00	270.00

Budget Unit: AG COMMISSIONER & SEALER
OF WEIGHTS & MEASURES 2610
Function: General
Activity: Other General

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45220 Aid for Agriculture	308,020.90	332,862.44	335,509.00	335,509.00
Charges for Services				
46009 Charges for Services	16,102.00	0.00	46,000.00	46,000.00
46890 Ag Sales/Registration Fee	51,696.99	46,080.99	49,000.00	49,000.00
Total Charges for Services	67,798.99	46,080.99	95,000.00	95,000.00
Other Revenues				
47890 Miscellaneous Revenues	0.00	21,095.75	0.00	0.00
TOTAL REVENUE	375,819.89	400,039.18	430,509.00	430,509.00
Salaries and Benefits				
50100 Salaries and Wages	373,785.70	401,515.80	442,138.00	441,376.00
50102 Overtime	0.00	779.68	0.00	0.00
50200 Deferred Comp County Match	1,292.32	1,569.28	1,200.00	1,200.00
50300 Retirement - Employer's Share	33,364.80	38,299.83	40,475.00	40,401.00
50304 Retirement - PERS Misc. Unfunded Liability	74,444.00	96,782.25	84,007.00	82,230.00
50310 FICA/Medicare Tax - Employer's Share	28,044.30	30,175.94	33,824.00	33,765.00
50400 Employee Group Insurance	54,341.46	63,114.53	69,692.00	68,020.00
50500 Workers' Compensation Insurance	2,047.02	2,035.76	2,481.00	2,481.00
Total Salaries and Employee Benefits	567,319.60	634,273.07	673,817.00	669,473.00
Services and Supplies				
51100 Clothing and Personal Supplies	342.48	150.10	370.00	370.00
51110 Clothing and Personal Supplies - Protective	0.00	118.51	150.00	150.00
51200 Communications	4,011.84	2,901.66	3,830.00	3,830.00
51700 Maintenance - Equipment	746.95	212.42	1,000.00	1,000.00
51760 Maintenance - Programs	3,583.00	4,004.00	10,069.00	10,069.00
52000 Memberships	2,653.00	2,783.15	2,832.00	2,832.00
52200 Office Expense	1,927.92	2,447.97	2,761.00	2,761.00
52211 G.S.A. Cost Allocation	7,028.00	9,400.00	10,982.00	10,982.00
52300 Professional & Specialized Services	9,078.67	5,680.71	0.00	0.00
52342 Weed Management Program	255.30	13,076.92	13,000.00	13,000.00
52344 Calaveras County Contract	0.00	3,421.65	6,000.00	6,000.00
52345 Placer County Contract	1,000.00	1,000.00	1,000.00	1,000.00
52346 USDA Animal Damage Control	97,431.28	92,137.64	93,737.00	93,737.00
52500 Rents, Leases - Equipment	382.86	0.00	0.00	0.00
52700 Minor Equipment	631.83	689.60	4,450.00	4,450.00
52870 Staff Training	533.87	785.00	2,150.00	2,150.00
52900 G.S.A. and In-County Travel	21,582.00	25,506.30	33,000.00	33,000.00
52910 Meetings and Conventions	4,063.18	3,413.23	5,500.00	5,500.00

Budget Unit: AG COMMISSIONER & SEALER
OF WEIGHTS & MEASURES 2610
Function: General
Activity: Other General

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
53000 Utilities	5,476.76	5,866.38	9,140.00	9,140.00
Total Services And Supplies	160,728.94	173,595.24	199,971.00	199,971.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	37,574.46	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	34,278.00	93,878.00	105,656.00	105,656.00
TOTAL EXPENDITURES/APPROPRIATIONS	762,326.54	939,320.77	979,444.00	975,100.00
NET COST	386,506.65	539,281.59	548,935.00	544,591.00

Budget Unit: BUILDING DEPARTMENT 2620
Function: Public Protection
Activity: Protective Inspection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses, Permits, and Franchises				
42120 Construction Permits	618,515.16	633,863.87	575,000.00	575,000.00
Charges for Services				
46009 Charges for Services	202.50	18.00	0.00	0.00
46711 Plan/Engineer Bldg. Dept.	141,397.84	150,639.57	160,000.00	160,000.00
46713 Tech Fees for Software	0.00	0.00	42,720.00	42,720.00
Total Charges for Services	141,600.34	150,657.57	202,720.00	202,720.00
Other Revenues				
47890 Miscellaneous Revenues	0.00	0.00	1,000.00	1,000.00
TOTAL REVENUE	760,115.50	784,521.44	778,720.00	778,720.00
Salaries and Benefits				
50100 Salaries and Wages	380,168.56	406,027.53	543,917.00	538,324.00
50102 Overtime	0.00	0.00	0.00	0.00
50200 Deferred Comp County Match	1,800.16	1,800.00	1,800.00	1,800.00
50300 Retirement - Employer's Share	34,189.92	38,952.63	47,553.00	47,553.00
50304 Retirement - PERS Misc. Unfunded Liability	94,920.00	67,317.75	98,700.00	96,789.00
50310 FICA/Medicare Tax - Employer's Share	28,579.13	30,508.74	41,610.00	41,182.00
50400 Employee Group Insurance	33,900.49	35,343.24	67,638.00	74,687.00
50500 Workers' Compensation Insurance	10,456.79	19,731.46	12,673.00	12,673.00
Total Salaries and Employee Benefits	584,015.05	599,681.35	813,891.00	813,008.00
Services and Supplies				
51100 Clothing & Personal Supplies	0.00	0.00	200.00	200.00
51200 Communications	1,746.68	1,548.56	1,490.00	1,490.00
51700 Maintenance - Equipment	32.29	0.00	750.00	750.00
51760 Maintenance - Programs	47,267.08	46,784.52	48,663.00	48,663.00
52000 Memberships	973.00	1,090.00	1,600.00	1,600.00
52200 Office Expense	2,630.99	2,270.04	1,800.00	1,800.00
52211 G.S.A. Cost Allocation	2,006.00	3,551.00	5,700.00	5,700.00
52230 Code Books	1,597.03	729.66	400.00	400.00
52300 Professional & Specialized Services	800.00	280.00	300.00	300.00
52400 Publications and Legal Notices	0.00	0.00	300.00	300.00
52500 Rents, Leases - Equipment	1,012.05	1,637.72	500.00	500.00
52700 Minor Equipment	0.00	0.00	0.00	0.00
52870 Staff Training	1,898.25	1,170.00	4,000.00	4,000.00
52900 G.S.A. and In-County Travel	18,383.77	19,614.83	28,432.00	28,432.00
Total Services And Supplies	78,347.14	78,676.33	94,135.00	94,135.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00

Budget Unit: BUILDING DEPARTMENT 2620
Function: Public Protection
Activity: Protective Inspection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	86,040.00	92,895.00	83,048.00	83,048.00
TOTAL EXPENDITURES/APPROPRIATIONS	748,402.19	771,252.68	991,074.00	990,191.00
NET COST	(11,713.31)	(13,268.76)	212,354.00	211,471.00

Budget Unit: SPECIAL SERVICES 2700
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45580 Federal Forest Reserve	0.00	0.00	0.00	0.00
Other Revenues				
47890 Miscellaneous	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Other Charges				
54001 Title III Forest Service	0.00	0.00	0.00	0.00
54102 Commission on Aging	500.00	0.00	750.00	1,500.00
54103 APAL	15,000.00	15,000.00	15,000.00	15,000.00
54104 ATCAA	0.00	50,000.00	25,000.00	25,000.00
54105 LAFCO	28,600.00	30,316.00	28,595.00	28,595.00
54112 Common Ground/ACSS	0.00	0.00	0.00	0.00
54131 Resource Conservation District	0.00	0.00	500.00	500.00
54135 Cemetery	0.00	600.00	1,500.00	1,500.00
54136 Volcano Pioneer Cemetery Maint.	0.00	0.00	1,500.00	1,500.00
54137 Amador Senior Center	30,000.00	30,000.00	30,000.00	30,000.00
54139 Pine Acres CSD Firehouse	0.00	0.00	0.00	0.00
Total Other Charges	74,100.00	125,916.00	102,845.00	103,595.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	336.00	177.75	406.00	406.00
TOTAL EXPENDITURES/APPROPRIATIONS	74,436.00	126,093.75	103,251.00	104,001.00
NET COST	74,436.00	126,093.75	103,251.00	104,001.00

Budget Unit: RECORDER 2710
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses, Permits, and Franchises				
42160 Other Licenses & Permit	8,841.00	7,258.00	10,000.00	10,000.00
Intergovernmental Revenue				
45242 State Aid - Public Safety P172	57,347.01	51,548.91	49,408.00	49,408.00
Charges for Services				
46671 Recorder Micro/Modernization	21,200.00	0.00	2,000.00	5,744.00
46672 Social Security Truncation	0.00	0.00	3,900.00	3,900.00
46675 Vital Records	0.00	91,761.20	7,500.00	7,500.00
46750 Clerk Fees & Costs	3,613.50	3,497.00	3,000.00	3,000.00
46790 Recording Fees	172,080.60	154,816.95	180,000.00	180,000.00
46791 Burial Permit Fees	1,040.00	924.00	1,000.00	1,000.00
46792 Recording Fees/Clerk Office	13,423.00	12,573.00	15,000.00	15,000.00
46795 SB2 Admin Fees	44,500.00	40,000.00	40,000.00	40,000.00
Total Charges for Services	255,857.10	303,572.15	252,400.00	256,144.00
Other Revenues				
47880 Other Sales	25.00	24.00	0.00	0.00
47890 Miscellaneous Revenues	290.00	0.00	0.00	0.00
Total Other Revenues	315.00	24.00	0.00	0.00
TOTAL REVENUE	322,360.11	362,403.06	311,808.00	315,552.00
Salaries and Benefits				
50100 Salaries and Wages	342,002.91	362,596.97	398,364.00	394,008.00
50200 Deferred Comp County Match	2,700.13	2,701.46	2,700.00	2,700.00
50300 Retirement - Employer's Share	35,446.25	39,774.19	42,059.00	41,636.00
50304 Retirement - PERS Misc. Unfunded Liabilit	68,079.00	63,730.00	78,007.00	75,636.00
50310 FICA/Medicare Tax - Employer's Share	25,245.87	27,025.32	30,475.00	30,142.00
50400 Employee Group Insurance	41,281.15	44,173.83	48,324.00	47,164.00
50500 Workers' Compensation Insurance	1,680.84	1,615.25	2,037.00	2,037.00
Total Salaries and Employee Benefits	516,436.15	541,617.02	601,966.00	593,323.00
Services and Supplies				
51200 Communications	1,926.36	1,959.72	1,978.00	1,978.00
51700 Maintenance - Equipment	0.00	0.00	0.00	0.00
51760 Maintenance - Programs	4,214.40	4,844.92	5,845.00	5,845.00
52000 Memberships	850.00	850.00	850.00	850.00
52200 Office Expense	11,656.21	12,036.89	23,720.00	23,720.00
52211 G.S.A. Cost Allocation	5,722.00	5,956.00	8,654.00	8,654.00
52300 Professional & Specialized Services	27,200.00	100,713.20	26,870.00	33,566.00
52500 Rents, Leases - Equipment	2,376.55	2,459.41	2,741.00	2,741.00
52700 Minor Equipment	3,157.43	0.00	0.00	0.00

Budget Unit: RECORDER 2710
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52910 Meetings and Conventions	690.50	2,779.88	3,000.00	3,000.00
Total Services And Supplies	57,793.45	131,600.02	73,658.00	80,354.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	103,918.00	99,503.00	81,323.00	81,323.00
TOTAL EXPENDITURES/APPROPRIATIONS	678,147.60	772,720.04	756,947.00	755,000.00
NET COST	355,787.49	410,316.98	445,139.00	439,448.00

Budget Unit: CORONER 2720
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45242 State Aid - Public Safety P172	43,772.11	39,346.52	37,617.00	37,617.00
45491 State 4750 PC	34,885.00	41,661.00	6,200.00	6,200.00
45502 P.O.S.T.	0.00	6,152.56	0.00	0.00
Total Intergovernmental Revenue	78,657.11	87,160.08	43,817.00	43,817.00
TOTAL REVENUE	78,657.11	87,160.08	43,817.00	43,817.00
Salaries and Benefits				
50100 Salaries and Wages	96,971.79	139,635.00	136,590.00	143,337.00
50102 Overtime	12,588.67	27,835.28	4,400.00	4,400.00
50110 Standby	1,125.00	3,522.00	1,700.00	1,700.00
50200 Deferred Comp County Match	407.24	597.79	600.00	600.00
50300 Retirement - Employer's Share	19,109.63	34,592.49	38,469.00	40,313.00
50305 Retirement - PERS Safety Unfunded Liability	32,070.00	32,281.00	32,867.00	32,409.00
50310 FICA/Medicare Tax - Employer's Share	1,543.43	2,381.06	2,156.00	2,254.00
50400 Employee Group Insurance	18,913.43	28,866.03	28,501.00	28,501.00
50500 Workers' Compensation Insurance	2,539.38	2,045.07	3,077.00	3,077.00
Total Salaries and Employee Benefits	185,268.57	271,755.72	248,360.00	256,591.00
Services and Supplies				
51200 Communications	44.44	181.92	182.00	182.00
51760 Maintenance - Programs	192.92	251.08	376.00	376.00
51900 Medical & Dental Supplies - Lab	573.75	515.97	500.00	500.00
52000 Memberships	0.00	-350.00	400.00	400.00
52200 Office Expense	86.90	163.97	400.00	400.00
52300 Professional & Specialized Services	154,576.00	138,221.82	183,400.00	183,400.00
52800 Special Departmental Expense	53,951.13	51,110.14	49,978.00	49,978.00
52860 Peace Officer Training	4,719.19	3,208.32	1,000.00	1,000.00
Total Services And Supplies	214,144.33	193,303.22	236,236.00	236,236.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	8,599.00	9,205.00	8,797.00	8,797.00
TOTAL EXPENDITURES/APPROPRIATIONS	408,011.90	474,263.94	493,393.00	501,624.00
NET COST	329,354.79	387,103.86	449,576.00	457,807.00

Budget Unit: PUBLIC GUARDIAN/PUBLIC
CONSERVATOR 2730
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45242 State Aid - Public Safety P172	38,508.36	31,966.82	33,221.00	33,221.00
Charges for Services				
46691 Public Conservator Fees	7,504.14	25,527.29	13,130.00	13,130.00
TOTAL REVENUE	46,012.50	57,494.11	46,351.00	46,351.00
Salaries and Benefits				
50100 Salaries and Wages	216,773.31	228,521.60	270,592.00	270,594.00
50102 Overtime	395.87	627.67	1,500.00	1,500.00
50200 Deferred Comp County Match	29.94	29.92	30.00	30.00
50300 Retirement - Employer's Share	20,541.57	23,051.66	26,197.00	26,197.00
50304 Retirement - PERS Misc. Unfunded Liability	44,833.00	44,760.00	54,373.00	53,321.00
50310 FICA/Medicare Tax - Employer's Share	15,991.08	16,913.97	20,815.00	20,815.00
50400 Employee Group Insurance	43,174.20	46,417.37	63,097.00	61,583.00
50500 Workers' Compensation Insurance	1,101.09	1,206.28	1,334.00	1,334.00
Total Salaries and Benefits	342,840.06	361,528.47	437,938.00	435,374.00
Services and Supplies				
51200 Communications	1,421.34	1,530.39	1,507.00	1,507.00
51760 Maintenance - Programs	6,577.08	6,841.44	8,854.00	8,854.00
51800 Maintenance - Bldgs. & Structures	125.35	91.11	147.00	147.00
52000 Memberships	3,870.00	3,870.00	4,719.00	4,719.00
52200 Office Expense	3,663.58	3,957.57	6,140.00	6,140.00
52211 G.S.A. Cost Allocation	1,960.00	2,945.00	5,991.00	5,991.00
52300 Professional & Specialized Services	0.00	896.66	1,350.00	1,350.00
52400 Publications and Legal Notices	0.00	0.00	100.00	100.00
52410 Educational Materials	488.20	244.34	750.00	750.00
52500 Rents, Leases - Equipment	69.96	77.65	11,122.00	11,122.00
52600 Rents, Leases - Buildings	0.00	67,467.46	62,573.00	62,573.00
52800 Special Departmental Expense	1,338.11	2,465.67	5,000.00	5,000.00
52812 PA Burial Costs	0.00	420.00	5,000.00	5,000.00
52870 Staff Training	0.00	2,316.37	5,785.00	5,785.00
52900 G.S.A. and In-County Travel	8,800.01	17,830.58	6,045.00	6,045.00
53000 Utilities	6,677.96	6,964.40	8,325.00	8,325.00
Total Services and Supplies	34,991.59	117,918.64	133,408.00	133,408.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	129,669.00	265,806.00	281,194.00	281,194.00
TOTAL EXPENDITURES/APPROPRIATIONS	507,500.65	745,253.11	852,540.00	849,976.00
NET COST	461,488.15	687,759.00	806,189.00	803,625.00

Budget Unit: CODE ENFORCEMENT 2740
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Fines, Forfeitures, and Penalties				
43192 Administrative Fines	0.00	0.00	0.00	0.00
43193 Expungement	586.00	598.00	0.00	0.00
Total Fines Forfeitures and Penalties	586.00	598.00	0.00	0.00
Intergovernmental Revenue				
45240 State Aid - Other	0.00	66,286.01	0.00	0.00
45242 State Aid - Public Safety P172	13,297.86	14,601.52	11,556.00	11,556.00
Total Intergovernmental Revenue	13,297.86	80,887.53	11,556.00	11,556.00
Charges for Services				
46009 Charges for Services	23,570.02	33,491.40	45,800.00	45,800.00
Other Revenue				
47010 Assessments	0.00	0.00	0.00	0.00
47890 Miscellaneous Revenues	9,000.00	4,465.54	10,000.00	10,000.00
Total Other Revenue	9,000.00	4,465.54	10,000.00	10,000.00
TOTAL REVENUE	46,453.88	119,442.47	67,356.00	67,356.00
Salaries and Benefits				
50100 Salaries and Wages	77,136.81	80,112.01	83,324.00	83,324.00
50102 Overtime	2,113.28	2,509.26	500.00	500.00
50200 Deferred Comp County Match	600.00	600.00	600.00	600.00
50300 Retirement - Employer's Share	7,331.67	8,104.27	8,091.00	8,091.00
50304 Retirement - PERS Misc. Unfunded Liability	16,015.00	14,231.00	16,793.00	16,468.00
50310 FICA/Medicare Tax - Employer's Share	5,777.02	6,135.53	6,374.00	6,374.00
50400 Employee Group Insurance	8,201.70	8,794.63	8,965.00	8,750.00
50500 Workers' Compensation Insurance	747.50	986.81	906.00	906.00
Total Salaries and Benefits	117,922.98	121,473.51	125,553.00	125,013.00
Services and Supplies				
51100 Clothing & Personal Supplies	0.00	101.02	0.00	0.00
51200 Communications	403.80	409.72	269.00	269.00
51760 Maintenance - Programs	1,054.32	1,127.00	1,280.00	1,280.00
52000 Memberships	300.00	210.00	450.00	450.00
52200 Office Expense	1,608.84	1,709.76	1,500.00	1,500.00
52211 G.S.A. Cost Allocation	2,007.00	3,543.00	5,581.00	5,581.00
52231 Abatements	0.00	0.00	0.00	0.00
52310 Public Works Charges	0.00	0.00	0.00	0.00
52374 Minor Projects	19,100.23	45,816.18	10,000.00	10,000.00
52870 Staff Training	1,958.16	1,936.77	2,000.00	2,000.00
52900 G.S.A. and In-County Travel	8,539.30	8,937.61	3,715.00	3,715.00
Total Services and Supplies	34,971.65	63,791.06	24,795.00	24,795.00

Budget Unit: CODE ENFORCEMENT 2740
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	26,401.00	34,992.00	17,039.00	17,039.00
TOTAL EXPENDITURES/APPROPRIATIONS	179,295.63	220,256.57	167,387.00	166,847.00
NET COST	132,841.75	100,814.10	100,031.00	99,491.00

Budget Unit: OFFICE OF EMERGENCY SERVICES 2750
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45230 Aid for Civil Defense	309,780.16	11,071.50	0.00	0.00
45242 State Aid - Public Safety P172	16,345.28	14,692.68	14,049.00	14,049.00
45525 Fed Coronavirus Relief (Cares Act)	228,589.27	0.00	0.00	0.00
45630 Federal-Other	0.00	241,040.33	310,709.00	241,000.00
45636 Federal- COSSUP	0.00	87,771.17	200,000.00	200,000.00
45245 State Hospital Grant	0.00	0.00	100,000.00	100,000.00
45246 DRIP Grant	0.00	0.00	60,000.00	60,000.00
45247 CHP Cannabis Grant	0.00	0.00	0.00	50,000.00
Total Intergovernmental Revenue	554,714.71	354,575.68	684,758.00	665,049.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	6,481.84	12,720.00	12,720.00
TOTAL REVENUE	554,714.71	361,057.52	697,478.00	677,769.00
Salaries and Benefits				
50100 Salaries and Wages	123,701.17	286,866.79	400,494.00	420,001.00
50102 Overtime	15,355.72	16,981.42	7,500.00	7,500.00
50200 Deferred Comp County Match	600.08	1,308.10	1,800.00	1,800.00
50300 Retirement - Employer's Share	26,764.03	45,921.31	61,990.00	65,072.00
50304 Retirement - PERS Misc. Unfunded Liabil	0.00	0.00	51,517.00	53,042.00
50305 Retirement - PERS Safety Unfunded Liab	30,366.00	30,767.00	32,867.00	32,409.00
50310 FICA/Medicare Tax - Employer's Share	1,965.89	14,712.46	22,317.00	23,391.00
50400 Employee Group Insurance	25,194.00	29,686.02	39,589.00	39,589.00
50500 Workers' Compensation Insurance	14,233.12	43,712.64	17,249.00	17,249.00
Total Salaries and Benefits	238,180.01	469,955.74	635,323.00	660,053.00
Services and Supplies				
51200 Communications	1,259.48	1,226.20	2,034.00	2,034.00
51700 Maintenance - Equipment	0.00	1,573.57	500.00	500.00
51760 Maintenance - Programs	1,498.24	1,772.76	4,236.00	4,236.00
52200 Office Expense	313.49	4,296.41	500.00	500.00
52211 G.S.A. Cost Allocation	3,063.00	6,550.00	8,226.00	8,226.00
52300 Professional & Specialized Services	671.44	0.00	150,000.00	150,000.00
52700 Minor Equipment	0.00	272.49	0.00	0.00
52800 Special Departmental Expense	67,396.00	796.05	1,000.00	1,000.00
52870 Staff Training	0.00	0.00	500.00	500.00
52900 G.S.A. and In-County Travel	3,993.50	3,656.15	4,500.00	4,500.00
Total Services and Supplies	78,195.15	20,143.63	171,496.00	171,496.00
Other Charges				
54142 EMPG - ARPA	107,511.39	0.00	0.00	0.00
54144 EMPG	0.00	9,389.81	0.00	0.00
54145 FY21 Homeland Security Grant	22,435.69	17,586.70	0.00	0.00
54146 FY20 Homeland Security Grant	62,882.02	0.00	0.00	0.00

Budget Unit: OFFICE OF EMERGENCY SERVICES 2750
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
54160 FY22 Homeland Security Grant	0.00	69,784.67	0.00	0.00
54161 FY23 Homeland Security Grant	0.00	33,729.11	0.00	0.00
54171 State Hospital Grant	0.00	0.00	100,000.00	0.00
54172 DRIP Grant	0.00	0.00	0.00	0.00
54180 COSSUP Grant	0.00	6,509.31	0.00	30,000.00
54192 COVID Expenses	0.00	0.00	0.00	0.00
54193 FY23 Winter Storms	747,495.27	0.00	0.00	0.00
54173 CHP Cannabis Grant	0.00	0.00	0.00	50,000.00
Total Other Charges	940,324.37	136,999.60	100,000.00	80,000.00
Capital (Fixed) Assets				
56116 EMPG - Fixed Asset	0.00	7,280.84	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	12,296.00	(108.00)	16,750.00	16,750.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,268,995.53	634,271.81	923,569.00	928,299.00
NET COST	714,280.82	273,214.29	226,091.00	250,530.00

Budget Unit: AMERICAN RESCUE PLAN ACT 2753
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	(59.89)	145.48	0.00	0.00
Intergovernmental Revenue				
45565 ARPA	3,178,045.85	824,870.69	3,330,883.00	3,330,883.00
Other Revenue				
47890 Miscellaneous Revenues	30,000.00	0.00	0.00	0.00
TOTAL REVENUE	3,207,985.96	825,016.17	3,330,883.00	3,330,883.00
Other Charges				
54350 ARPA 1.1 COVID Vaccination	0.00	0.00	0.00	0.00
54351 ARPA 1.2 COVID Testing	0.00	0.00	0.00	0.00
54352 ARPA 1.5 Personal Protection Equip.	9,254.97	0.00	0.00	0.00
54354 ARPA 1.8 Other COVID PH	101,260.49	61,000.00	110,326.00	110,326.00
54355 ARPA 1.9 Public Health PR	12,680.90	10,517.31	230,385.00	230,385.00
54356 ARPA 1.10 Mental Health Services	74,507.03	175,785.84	201,384.00	201,384.00
54357 ARPA 2.10 Aid to Nonprofits	550,000.02	0.00	0.00	0.00
54358 ARPA 3.13 Social Determinant	0.00	0.00	0.00	0.00
54359 ARPA 3.16 Social Determinant of Hea	0.00	0.00	0.00	0.00
54360 ARPA 4.1 Premium Pay Public Sector	0.00	0.00	0.00	0.00
54361 ARPA 6.1 Revenue Replacement	2,329,369.85	265,306.54	2,009,446.00	1,914,852.00
54362 ARPA 7.1 Administrative Expenses	0.00	0.00	0.00	0.00
54363 LATCF Allocation	0.00	120,000.00	167,897.00	167,897.00
56112 ARPA 5.11 Drinking Water	17,484.63	128,430.15	264,582.00	264,582.00
56113 ARPA 5.16 Broadband Infrastructure	0.00	0.00	0.00	0.00
56114 ARPA 1.7 Cap Inv Respond	113,406.97	63,997.43	346,863.00	346,863.00
Total Other Charges	3,207,964.86	825,037.27	3,330,883.00	3,236,289.00
TOTAL EXPENDITURES/APPROPRIATIONS	3,207,964.86	825,037.27	3,330,883.00	3,236,289.00
NET COST	(21.10)	21.10	0.00	(94,594.00)

American Rescue Plan Act Fund: #30900, Acct 101275

Budget Unit: FISH AND GAME 2760
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Fines, Forfeitures, and Penalties				
43200 Fish & Game Fines	139.73	378.18	400.00	400.00
Interest and Rentals				
44100 Interest	267.63	715.87	200.00	200.00
TOTAL REVENUE	407.36	1,094.05	600.00	600.00
Services and Supplies				
52800 Special Departmental Expense	0.00	0.00	1,000.00	1,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	112.00	252.00	384.00	384.00
TOTAL EXPENDITURES/APPROPRIATIONS	112.00	252.00	1,384.00	1,384.00
NET COST	(295.36)	(842.05)	784.00	784.00

Fish & Game Fund: #20000, Acct 101200

Budget Unit: AIRPORT LAND USE
COMMISSION 2770
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
TOTAL REVENUE	0.00	0.00	0.00	0.00
Services and Supplies				
52200 Office Expense	0.00	0.00	1,250.00	1,250.00
52400 Publications and Legal Notices	0.00	0.00	500.00	500.00
Total Services and Supplies	0.00	0.00	1,750.00	1,750.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	103.00	311.25	384.00	384.00
TOTAL EXPENDITURES/APPROPRIATIONS	103.00	311.25	2,134.00	2,134.00
NET COST	103.00	311.25	2,134.00	2,134.00

Budget Unit: PLANNING DEPARTMENT 2780
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses and Permits				
42140 Zoning Permits	76,522.12	60,913.75	70,000.00	70,000.00
Intergovernmental Revenue				
45240 State Aid Other	102,314.80	282,254.86	292,038.00	292,038.00
Charges for Services				
46712 Plan Inspec Mining	0.00	0.00	7,866.00	7,866.00
Other Revenue				
47890 Miscellaneous Revenues	66.50	2,622.70	100.00	100.00
TOTAL REVENUE	178,903.42	345,791.31	370,004.00	370,004.00
Salaries and Benefits				
50100 Salaries and Wages	383,347.32	413,920.90	442,975.00	442,975.00
50102 Overtime	0.00	0.00	1,500.00	1,500.00
50200 Deferred Comp County Match	1,800.00	1,800.00	1,800.00	1,800.00
50300 Retirement - Employer's Share	35,872.47	41,666.05	43,002.00	43,002.00
50304 Retirement - PERS Misc. Unfunded Liability	77,579.00	74,806.00	89,252.00	87,524.00
50310 FICA/Medicare Tax - Employer's Share	28,628.93	30,938.35	33,888.00	33,888.00
50400 Employee Group Insurance	42,170.83	56,952.31	87,933.00	85,822.00
50500 Workers' Compensation Insurance	1,032.20	1,323.37	1,251.00	1,251.00
Total Salaries and Benefits	570,430.75	621,406.98	701,601.00	697,762.00
Services and Supplies				
51200 Communications	1,166.88	1,411.04	1,446.00	1,446.00
51700 Maintenance - Equipment	0.00	0.00	0.00	0.00
51760 Maintenance - Programs	5,420.92	6,312.92	9,731.00	9,731.00
52000 Memberships	225.00	1,565.00	1,290.00	1,290.00
52100 Miscellaneous Expense	0.00	0.00	0.00	0.00
52200 Office Expense	3,500.72	2,651.03	5,000.00	5,000.00
52211 G.S.A. Cost Allocation	3,313.00	4,876.00	6,951.00	6,951.00
52300 Professional & Specialized Services	232,314.96	182,023.38	34,000.00	34,000.00
52400 Publications and Legal Notices	2,313.92	2,069.44	3,600.00	3,600.00
52500 Rents, Leases - Equipment	1,824.44	1,685.27	1,866.00	1,866.00
52700 Minor Equipment	499.51	0.00	0.00	0.00
52870 Staff Training	1,386.23	1,200.00	5,000.00	5,000.00
52900 G.S.A. and In-County Travel	3,255.34	3,352.90	3,530.00	3,530.00
52910 Meetings and Conventions	125.00	0.00	125.00	125.00
Total Services and Supplies	255,345.92	207,146.98	72,539.00	72,539.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	6,000.00	6,000.00

Budget Unit: PLANNING DEPARTMENT 2780
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	184,467.00	98,209.00	232,118.00	232,118.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,010,243.67	926,762.96	1,012,258.00	1,008,419.00
NET COST	831,340.25	580,971.65	642,254.00	638,415.00

Budget Unit: ANIMAL CONTROL 2790
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses and Permits				
42100 Animal Licenses	27,866.00	41,170.00	30,000.00	30,000.00
Intergovernmental Revenue				
45240 State Aid Other	60,000.00	0.00	0.00	0.00
45242 State Aid - Public Safety P172	96,409.39	86,661.94	82,852.00	82,852.00
Total Intergovernmental Revenue	156,409.39	86,661.94	82,852.00	82,852.00
Charges for Services				
46770 Humane Services	39,015.10	41,243.68	21,000.00	21,000.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	223,290.49	169,075.62	133,852.00	133,852.00
Salaries and Benefits				
50100 Salaries and Wages	420,625.59	469,275.72	581,156.00	630,325.00
50102 Overtime	7,003.23	9,770.96	10,000.00	10,000.00
50110 Standby	20,990.20	19,777.00	21,000.00	21,000.00
50200 Deferred Comp County Match	581.45	845.23	1,320.00	1,320.00
50300 Retirement - Employer's Share	36,841.13	43,733.19	51,004.00	55,713.00
50304 Retirement - PERS Misc. Unfunded Liability	81,182.00	78,403.00	105,861.00	113,615.00
50310 FICA/Medicare Tax - Employer's Share	32,691.92	36,468.00	47,324.00	50,939.00
50400 Employee Group Insurance	59,198.81	74,366.40	113,258.00	119,815.00
50500 Workers' Compensation Insurance	84,346.21	117,279.44	102,219.00	102,219.00
Total Salaries and Benefits	743,460.54	849,918.94	1,033,142.00	1,104,946.00
Services and Supplies				
51100 Clothing and Personal Supplies	2,790.05	3,247.64	3,280.00	3,280.00
51200 Communications	1,748.52	1,730.52	1,759.00	1,759.00
51400 Household Expense	5,024.61	5,767.06	5,500.00	5,500.00
51700 Maintenance - Equipment	9,654.40	8,311.69	10,000.00	10,000.00
51760 Maintenance - Programs	3,570.32	4,266.08	4,895.00	4,895.00
51800 Maintenance - Bldgs. & Structures	0.00	2,124.66	3,500.00	3,500.00
52000 Memberships	250.00	250.00	365.00	365.00
52200 Office Expense	3,987.50	4,166.80	3,650.00	3,650.00
52211 G.S.A. Cost Allocation	4,632.00	7,288.00	8,896.00	8,896.00
52300 Professional & Specialized Services	94.00	189.18	500.00	500.00
52350 Rabies Clinic	434.68	500.00	500.00	500.00
52351 Veterinary Services	29,376.86	31,170.81	45,000.00	45,000.00
523511 Spay & Neutering	41,431.35	45,718.19	40,000.00	40,000.00
52400 Publications and Legal Notices	0.00	492.30	500.00	500.00
52500 Rents, Leases - Equipment	752.23	912.73	289.00	289.00
52700 Minor Equipment	15,603.01	224.12	0.00	0.00
52800 Special Departmental Expense	40,680.38	23,018.62	23,205.00	23,205.00
52870 Staff Training	15.00	600.00	2,730.00	2,730.00

Budget Unit: ANIMAL CONTROL 2790
Function: Public Protection
Activity: Other Protection

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52900 G.S.A. and In-County Travel	39,169.78	38,228.96	43,746.00	43,746.00
52910 Meetings and Conventions	93.49	245.80	3,050.00	3,050.00
53000 Utilities	34,438.45	35,539.50	40,000.00	40,000.00
Total Services and Supplies	233,746.63	213,992.66	241,365.00	241,365.00
Other Charges				
54281 UC Davis RTO	0.00	9,771.06	0.00	0.00
54282 UC Davis S/N	7,500.00	17,500.00	0.00	0.00
54283 UC Davis Medical	997.44	8,785.64	0.00	0.00
Total Other Charges	8,497.44	36,056.70	0.00	0.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	203,033.00	203,674.00	220,091.00	220,091.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,188,737.61	1,303,642.30	1,494,598.00	1,566,402.00
NET COST	965,447.12	1,134,566.68	1,360,746.00	1,432,550.00

Budget Unit: PUBLIC WORKS 3000
Function: Public Ways & Facilities
Activity: Public Ways

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41190 Sales Tax ACTC	0.00	0.00	0.00	0.00
Licenses, Permits and Franchises				
42135 Road Permits	23,781.00	31,742.00	25,000.00	25,000.00
Fines, Forfeitures, and Penalties				
43170 Vehicle Code Fines	13,594.43	14,731.61	20,000.00	20,000.00
Interest and Rentals				
44100 Interest	49,807.30	141,787.26	7,500.00	7,500.00
Intergovernmental Revenues				
45050 2104 Highway Users Tax	686,323.27	721,599.40	675,233.00	675,233.00
45060 2106 Gas Taxes	180,888.83	192,827.67	182,505.00	182,505.00
45061 2105 Gas Tax	499,912.95	535,422.31	495,042.00	495,042.00
45062 2103 Highway Users Tax	757,988.57	870,308.66	768,045.00	768,045.00
45063 SB1 2017 RMRA and Loan Repayment	2,093,860.31	2,424,533.23	2,459,473.00	2,459,473.00
45240 State Aid - Other	0.00	2,300,000.00	0.00	0.00
45340 State - Other Roads	89,701.50	0.00	2,500.00	2,500.00
45570 Fed FAS Road Const				
Carbondale Road Bridge Rehab			2,700,000.00	2,700,000.00
Bell Road Bridge Replacement			0.00	0.00
Old Amador Road Bridge Replacement			0.00	0.00
Fiddletown Road Bridge Replacement			25,000.00	25,000.00
Total Fed FAS Road Const	171,512.09	19,888.46	2,725,000.00	2,725,000.00
45575 Fed RSTP	0.00	1,513,172.00	546,812.00	546,812.00
45580 Federal Forest Reserve	126,459.65	130,110.84	125,000.00	125,000.00
45630 Federal Other	1,341.91	187,512.94	0.00	620,400.00
45642 RIP Funding	315,402.29	103,575.37	6,800,000.00	6,800,000.00
Total Intergovernmental Revenue	4,923,391.37	8,998,950.88	14,779,610.00	15,400,010.00
Other Revenue				
47890 Miscellaneous Revenues	591.74	1,227.68	0.00	0.00
47900 Road Miscellaneous	3,520.21	3,351.95	4,000.00	4,000.00
47940 Operating Transfers	822,000.00	822,000.00	822,000.00	2,970,260.00
47961 Buena Vista Casino Mit Charge	222,118.12	0.00	255,000.00	255,000.00
Total Other Revenue	1,048,230.07	826,579.63	1,081,000.00	3,229,260.00
Interfund Revenue				
48800 Road Charges - Depts G.S.A.	11,058.99	13,855.03	5,900.00	5,900.00
48802 Road Charges - Other	133,330.26	1,934,488.89	5,000.00	5,000.00
Total Interfund Revenue	144,389.25	1,948,343.92	10,900.00	10,900.00

Budget Unit: PUBLIC WORKS 3000
Function: Public Ways & Facilities
Activity: Public Ways

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Total Revenue	6,203,193.42	11,962,135.30	15,924,010.00	18,692,670.00
Fund Balance				
Cash Account 101120			3,640,061.00	3,281,014.00
TOTAL REVENUE	6,203,193.42	11,962,135.30	19,564,071.00	21,973,684.00
Salaries and Benefits				
50100 Salaries and Wages	1,669,380.84	1,721,702.08	1,866,379.00	1,912,512.00
50102 Overtime	77,305.23	26,752.02	50,000.00	50,000.00
50110 Standby	22,318.00	23,813.00	23,000.00	23,000.00
50200 Deferred Comp County Match	3,520.00	3,566.16	3,520.00	3,520.00
50300 Retirement - Employer's Share	150,389.43	163,868.23	172,024.00	172,466.00
50304 Retirement - PERS Misc. Unfunded Liability	333,961.00	320,762.00	357,045.00	351,032.00
50310 FICA/Medicare Tax - Employer's Share	131,746.58	131,702.17	147,075.00	150,604.00
50400 Employee Group Insurance	259,128.22	305,335.47	374,965.00	365,966.00
50500 Workers' Compensation Insurance	61,497.12	44,471.93	74,528.00	74,528.00
Total Salaries and Benefits	2,709,246.42	2,741,973.06	3,068,536.00	3,103,628.00
Services and Supplies				
51100 Clothing and Personal Supplies	7,125.22	7,180.41	17,500.00	17,500.00
51200 Communications	3,887.44	3,326.40	3,111.00	3,111.00
51400 Household Expense	4,809.66	4,223.60	4,400.00	4,400.00
51500 Insurance and Bonds	51,482.21	74,856.00	130,000.00	130,000.00
51700 Maintenance - Equipment	272,317.08	179,506.74	328,500.00	328,500.00
51760 Maintenance - Programs	38,337.61	41,371.78	45,570.00	45,570.00
51800 Maintenance - Bldgs & Structures	880.20	1,665.50	13,100.00	13,100.00
52000 Memberships	1,514.50	1,648.00	1,700.00	1,700.00
52200 Office Expense	4,197.91	5,140.83	10,000.00	10,000.00
52211 G.S.A. Cost Allocation	24,580.00	31,599.00	62,725.00	62,725.00
52250 Office Expenses - Other Depts.	0.00	0.00	250.00	250.00
52300 Professional & Specialized Services	170,080.91	116,690.21	343,955.00	374,976.00
52366 Engineering & Traffic Survey	0.00	13,419.82	30,000.00	30,000.00
52393 Special Projects	0.00	61,910.25	0.00	0.00
52400 Publications and Legal Notices	1,944.40	1,868.92	4,000.00	4,000.00
52500 Rents, Leases - Equipment	2,274.05	2,780.80	3,800.00	3,800.00
52700 Minor Equipment	12,878.82	42,706.66	60,000.00	60,000.00
52800 Special Departmental Expense	56,928.97	80,034.59	103,250.00	103,250.00
52870 Staff Training	850.00	1,427.00	3,500.00	3,500.00
52900 G.S.A. and In-County Travel	306,182.03	256,471.44	429,346.00	429,346.00
52910 Meetings and Conventions	392.46	1,200.33	2,000.00	2,000.00
53000 Utilities	42,090.21	42,629.06	80,750.00	80,750.00
Total Services and Supplies	1,002,753.68	971,657.34	1,677,457.00	1,708,478.00
Other Charges				
54500 BV Community Fund	728,112.47	0.00	255,000.00	255,000.00
54740 FEMA Storm Damage Repair	4,897.50	595,865.47	0.00	0.00

Budget Unit: PUBLIC WORKS 3000
Function: Public Ways & Facilities
Activity: Public Ways

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
54745 Road Maintenance and Rehab	1,294,196.43	661,293.91	4,444,237.00	4,444,237.00
54746 Public Works Improvements - TBD	0.00	0.00	0.00	2,148,260.00
54750 SR88 Corridor Improvement Project	405,091.42	86,433.29	6,800,000.00	6,800,000.00
54755 Shenandoah Road Repair	63,510.17	2,649,929.53	0.00	0.00
54760 Upper Ridge Road Repair	0.00	506.00	0.00	0.00
Total Other Charges	2,495,807.99	3,994,028.20	11,499,237.00	13,647,497.00
Capital (Fixed) Assets				
56100 Fixed Assets - Structures	0.00	9,094.92	0.00	171,957.00
56200 Fixed Assets - Equipment	2,876.54	401,590.51	425,000.00	425,000.00
Total Capital (Fixed) Assets	2,876.54	410,685.43	425,000.00	596,957.00
Special Funded (Reimbursable) Projects				
56350 Carbondale Road Bridge Rehab	17,145.96	102,549.93	2,700,000.00	2,700,000.00
56366 Bell Road Bridge Replacement	0.00	0.00	0.00	0.00
56387 Old Amador Road Bridge Replacement	0.00	311.18	0.00	0.00
56390 Fiddletown Road Bridge Replacement	384.76	15,850.27	25,000.00	25,000.00
56396 Road Maintenance and Rehabilitation	0.00	0.00	0.00	0.00
56398 SR88 Corridor Improvement Project	0.00	0.00	0.00	0.00
Total Special Funded (Reimbursable) Projects	17,530.72	118,711.38	2,725,000.00	2,725,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	215,481.00	197,062.00	192,124.00	192,124.00
TOTAL EXPENDITURES/APPROPRIATIONS	6,443,696.35	8,434,117.41	19,587,354.00	21,973,684.00
NET COST	240,502.93	(3,528,017.89)	23,283.00	0.00

Road Fund: #12000

Budget Unit: HEALTH DEPARTMENT 4000
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45163 State Realignment Health	430,476.83	687,252.49	782,831.00	799,396.00
45240 State Aid Other	625,403.61	835,977.30	1,411,131.00	1,411,131.00
45243 Realignment Backfill COVID	0.00	0.00	0.00	0.00
45435 TRAC	203,328.14	135,391.13	338,680.00	338,680.00
45525 Fed Coronavirus Relief (Cares Act)	57,943.27	0.00	0.00	0.00
45535 Fed American Rescue Plan	0.00	0.00	331,928.00	331,928.00
45630 Federal Other	820,061.37	1,785,978.73	964,449.00	964,449.00
Total Intergovernmental Revenue	2,137,213.22	3,444,599.65	3,829,019.00	3,845,584.00
Charges for Services				
46009 Charges for Services	360,273.17	138,216.78	485,293.00	485,293.00
46015 ARPA Services	3,889.99	0.00	0.00	0.00
46392 Maddy Revenue	6,431.32	6,939.21	7,000.00	7,000.00
46830 Health Services	5,575.25	8,702.11	6,000.00	6,000.00
Total Charges for Services	376,169.73	153,858.10	498,293.00	498,293.00
Other Revenue				
47890 Miscellaneous Revenues	1,239.25	3,103.59	0.00	0.00
47940 Operating Transfers	0.00	0.00	0.00	0.00
Total Other Revenue	1,239.25	3,103.59	0.00	0.00
Interfund Revenue				
48801 CERG COVID Emerg Response	0.00	0.00	0.00	0.00
TOTAL REVENUE	2,514,622.20	3,601,561.34	4,327,312.00	4,343,877.00
Salaries and Benefits				
50100 Salaries and Wages	1,407,736.50	1,781,329.88	2,124,515.00	2,137,197.00
50102 Overtime	4,200.86	0.00	0.00	0.00
50200 Deferred Comp County Match	6,427.16	8,169.68	5,161.00	5,161.00
50300 Retirement - Employer's Share	123,294.35	172,216.35	199,872.00	201,103.00
50304 Retirement - PERS Misc. Unfunded Liability	286,100.00	334,546.00	414,844.00	409,319.00
50310 FICA/Medicare Tax - Employer's Share	102,486.07	132,009.11	162,525.00	163,496.00
50400 Employee Group Insurance	201,927.52	266,301.49	359,302.00	351,354.00
50405 Retirement Health Savings	0.00	0.00	0.00	0.00
50500 Workers' Compensation Insurance	6,827.24	7,246.04	9,923.00	9,923.00
50600 Unemployment Insurance	1,182.00	0.00	0.00	0.00
Total Salaries and Benefits	2,140,181.70	2,701,818.55	3,276,142.00	3,277,553.00
Services and Supplies				
51200 Communications	6,123.90	13,927.38	8,850.00	8,850.00
51700 Maintenance - Equipment	117.14	0.00	250.00	250.00
51760 Maintenance - Programs	20,122.76	33,149.37	95,700.00	95,700.00
51800 Maintenance - Bldgs & Structures	736.17	764.85	750.00	750.00

Budget Unit: HEALTH DEPARTMENT 4000
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
51900 Medical & Dental Supplies - Lab	2,643.56	5,535.08	6,000.00	6,000.00
51902 Adult Vaccine	1,243.09	0.00	2,500.00	2,500.00
52000 Memberships	18,177.94	24,297.45	22,170.00	22,170.00
52200 Office Expense	16,461.41	9,695.50	15,450.00	15,450.00
52211 G.S.A. Cost Allocation	11,312.00	15,832.00	20,438.00	20,438.00
52300 Professional & Specialized Services	124,557.16	183,545.08	49,750.00	49,750.00
52400 Publications and Legal Notices	37.10	0.00	21,000.00	21,000.00
52410 Educational Materials	883.57	0.00	6,000.00	6,000.00
52500 Rents, Leases - Equipment	2,919.51	2,991.90	4,700.00	4,700.00
52600 Rents, Leases - Buildings	321,440.52	351,454.62	340,269.00	340,269.00
52700 Minor Equipment	38,996.92	38,989.76	22,750.00	22,750.00
52800 Special Departmental Expense	10,102.62	56,575.48	30,000.00	30,000.00
52870 Staff Training	12,840.51	44,386.86	20,450.00	20,450.00
52900 G.S.A. and In-County Travel	2,253.71	6,820.51	12,200.00	12,200.00
52910 Meetings and Conventions	19,854.18	20,602.23	15,600.00	15,600.00
53000 Utilities	28,894.76	35,788.98	29,000.00	29,000.00
Total Services and Supplies	639,718.53	844,357.05	723,827.00	723,827.00
Other Charges				
54025 Support and Care of Persons	144.00	4,413.00	10,000.00	10,000.00
54250 Emergency Preparedness Grants	7,434.59	62.00	0.00	0.00
54260 Hospital Preparedness Grants	16,564.94	0.00	0.00	0.00
54270 Tobacco Reduction Grants	5,028.32	(106.40)	0.00	0.00
54280 Snap ED Grant	5,843.26	0.00	0.00	0.00
Total Other Charges	35,015.11	4,368.60	10,000.00	10,000.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	92,795.72	125,000.00	125,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	186,060.00	126,660.00	192,343.00	192,343.00
TOTAL EXPENDITURES/APPROPRIATIONS	3,000,975.34	3,769,999.92	4,327,312.00	4,328,723.00
NET COST TO HEALTH REALIGNMENT FUND	486,353.14	168,438.58	0.00	(15,154.00)

Health Realignment Fund 11800

Budget Unit: OTHER HEALTH SERVICES 4005
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45163 State Realignment Health	83,020.92	79,185.00	91,180.00	91,180.00
TOTAL REVENUE	83,020.92	79,185.00	91,180.00	91,180.00
Other Charges				
52369 Area 12 Agency on Aging	83,021.00	79,185.00	91,180.00	91,180.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	83,021.00	79,185.00	91,180.00	91,180.00
NET COST	0.08	0.00	0.00	0.00

Health Realignment Fund 11800

Budget Unit: ELC Enhanced Detection Grant 4008
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	1,171.42	182.05	0.00	0.00
Intergovernmental Revenue				
45240 State Aid Other	0.00	0.00	0.00	0.00
45525 Fed Coronavirus Relief (Cares Act)	0.00	0.00	0.00	0.00
45630 Federal Other	683,852.34	197,830.35	630,050.00	654,654.00
Total Intergovernmental Revenue	683,852.34	197,830.35	630,050.00	654,654.00
Charges for Services				
46009 Charges for Services	0.00	0.00	0.00	0.00
TOTAL REVENUE	685,023.76	198,012.40	630,050.00	654,654.00
Salaries and Benefits				
50100 Salaries and Wages	48,323.99	0.00	0.00	0.00
50200 Deferred Comp County Match	0.00	0.00	0.00	0.00
50300 Retirement - Employer's Share	3,509.59	0.00	0.00	0.00
50304 Retirement - PERS Misc. Unfunded Liabili	38,071.00	0.00	0.00	0.00
50310 FICA/Medicare Tax - Employer's Share	3,696.20	0.00	0.00	0.00
50400 Employee Group Insurance	10.88	0.00	0.00	0.00
50500 Workers' Compensation Insurance	1,360.71	20.77	0.00	0.00
50600 Unemployment Insurance	697.00	0.00	0.00	0.00
Total Salaries and Benefits	95,669.37	20.77	0.00	0.00
Services and Supplies				
51200 Communications	7,378.69	6,148.37	10,000.00	10,000.00
51760 Maintenance - Programs	4,674.26	12,317.38	5,000.00	5,000.00
51900 Medical/Dental Supplies	0.00	65.82		
52200 Office Expense	677.15	1,917.12	10,000.00	10,000.00
52300 Professional & Specialized Services	17,786.97	32,953.36	30,000.00	30,000.00
523025 Public Health Charges	360,273.17	138,216.78	437,201.00	437,201.00
52600 Rents, Leases - Buildings	88,273.70	0.00	12,000.00	12,000.00
52700 Minor Equipment	12,770.69	71,284.81	50,000.00	50,000.00
52800 Special Departmental Expense	1,859.22	1,496.37	50,000.00	50,000.00
52900 G.S.A. and In-County Travel	0.00	0.00	7,000.00	7,000.00
53000 Utilities	8,660.05	36.22	0.00	0.00
Total Services and Supplies	502,353.90	264,436.23	611,201.00	611,201.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	131.79	27,491.45	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	24,965.00	58,565.00	18,849.00	18,849.00
TOTAL EXPENDITURES/APPROPRIATIONS	623,120.06	350,513.45	630,050.00	630,050.00
NET COST	(61,903.70)	152,501.05	0.00	(24,604.00)

ELC Enhancing Detection Fund 30800

Budget Unit: ENVIRONMENTAL HEALTH 4030
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45163 State Realignment Health	672,337.58	1,032,340.97	703,586.00	703,586.00
45240 State Aid Other	0.00	36,113.53	16,304.00	16,304.00
45243 Realignment Backfill COVID	0.00	0.00	0.00	0.00
45525 Fed Coronavirus Relief (Cares Act)	0.00	0.00	0.00	0.00
Total Intergovernmental Revenue	672,337.58	1,068,454.50	719,890.00	719,890.00
Charges for Services				
46840 Sanitation Services	311,442.10	319,799.55	295,317.00	295,317.00
Other Revenue				
47890 Miscellaneous Revenues	33,483.18	16,500.00	9,600.00	9,600.00
47940 Operating Transfers	0.00	0.00	0.00	0.00
Total Other Revenue	33,483.18	16,500.00	9,600.00	9,600.00
TOTAL REVENUE	1,017,262.86	1,404,754.05	1,024,807.00	1,024,807.00
Salaries and Benefits				
50100 Salaries and Wages	453,116.68	485,337.77	530,559.00	530,559.00
50102 Overtime	68.42	0.00	1,500.00	1,500.00
50200 Deferred Comp County Match	1,800.08	1,800.00	1,800.00	1,800.00
50300 Retirement - Employer's Share	39,791.18	48,246.74	50,993.00	50,993.00
50304 Retirement - PERS Misc. Unfunded Liability	98,836.00	92,151.00	105,838.00	103,789.00
50310 FICA/Medicare Tax - Employer's Share	33,510.31	35,926.49	40,588.00	40,588.00
50400 Employee Group Insurance	83,577.51	95,468.38	104,412.00	101,906.00
50500 Workers' Compensation Insurance	3,319.76	3,131.55	4,023.00	4,023.00
Total Salaries and Benefits	714,019.94	762,061.93	839,713.00	835,158.00
Services and Supplies				
51100 Clothing and Personal Supplies	119.49	177.79	600.00	600.00
51200 Communications	2,107.84	1,822.20	1,203.00	1,203.00
51700 Maintenance - Equipment	0.00	0.00	0.00	0.00
51760 Maintenance - Programs	24,222.30	26,816.50	25,277.00	25,277.00
52000 Memberships	1,173.53	0.00	1,951.00	1,951.00
52200 Office Expense	2,735.44	3,517.64	6,150.00	6,150.00
52211 G.S.A. Cost Allocation	3,469.00	4,431.00	8,939.00	8,939.00
52280 Hazardous Materials/Waste	202.82	0.00	1,000.00	1,000.00
52300 Professional & Specialized Services	2,183.03	4,719.53	3,650.00	3,650.00
52364 Training	0.00	1,104.00	7,800.00	7,800.00
52500 Rents, Leases - Equipment	912.17	842.63	1,100.00	1,100.00
52700 Minor Equipment	0.00	2,001.34	0.00	0.00
52900 G.S.A. and In-County Travel	16,100.91	20,412.44	22,500.00	22,500.00
52910 Meetings and Conventions	0.00	0.00	2,000.00	2,000.00
Total Services and Supplies	53,226.53	65,845.07	82,170.00	82,170.00

Budget Unit: ENVIRONMENTAL HEALTH 4030
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Charges				
54188 MEHKO Grant	0.00	4,271.48	0.00	0.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	77,909.00	113,573.00	88,701.00	88,701.00
TOTAL EXPENDITURES/APPROPRIATIONS	845,155.47	945,751.48	1,010,584.00	1,006,029.00
NET COST	(172,107.39)	(459,002.57)	(14,223.00)	(18,778.00)

Health Realignment Fund #11800

Budget Unit: ENVIRONMENTAL HEALTH GRANTS 4031
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	0.00	0.00	0.00	0.00
Intergovernmental Revenue				
45163 State Realignment Health	(440.94)	688.10	596.00	596.00
45240 State Aid Other	16,304.00	14,679.90	16,304.00	16,304.00
45243 Realignment Backfill COVID	0.00	0.00	0.00	0.00
Total Intergovernmental	15,863.06	15,368.00	16,900.00	16,900.00
TOTAL REVENUE	15,863.06	15,368.00	16,900.00	16,900.00
Other Charges				
54704 LEA Grant	16,304.00	0.00	16,304.00	16,304.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	(378.00)	508.00	596.00	596.00
TOTAL EXPENDITURES/APPROPRIATIONS	15,926.00	508.00	16,900.00	16,900.00
NET COST	62.94	(14,860.00)	0.00	0.00

Health Realignment Fund #11800

Budget Unit: MENTAL HEALTH 4112
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	10,183.94	43,172.19	6,000.00	6,000.00
Intergovernmental Revenue				
45164 State Realignment Mental Health	1,508,321.21	524,028.54	1,200,000.00	215,205.00
45200 State Aid Mental Health	2,315,452.45	1,872,100.48	2,000,000.00	2,000,000.00
45201 MHSA Prop 63	2,560,306.26	5,335,025.91	4,971,582.00	4,000,000.00
45240 State Aid Other	613,016.65	968,675.82	2,621,035.00	2,621,035.00
45243 Realignment Backfill COVID	0.00	0.00	0.00	0.00
45525 Fed Coronavirus Relief (Cares Act)	0.00	0.00	0.00	0.00
45630 Federal Other	45,255.78	17,849.46	47,500.00	47,500.00
45640 Aid From Other Agencies	180,447.67	256,276.91	79,301.00	79,301.00
Total Intergovernmental Revenue	7,222,800.02	8,973,957.12	10,919,418.00	8,963,041.00
Charges for Services				
460099 Charges Co Local Revenue	1,790,386.97	1,216,231.38	1,300,000.00	1,300,000.00
46015 ARPA Services	83,297.94	10,517.31	0.00	0.00
46820 Mental Health Services	109,307.40	56,792.81	95,000.00	95,000.00
Total Charges for Services	1,982,992.31	1,283,541.50	1,395,000.00	1,395,000.00
Other Revenue				
47890 Miscellaneous Revenues	352,976.10	103,570.78	100,250.00	100,250.00
Total Revenue	9,568,952.37	10,404,241.59	12,420,668.00	10,464,291.00
Fund Balance				
Cash Account 101170				2,914,377.00
TOTAL REVENUE	9,568,952.37	10,404,241.59	12,420,668.00	13,378,668.00
Salaries and Benefits				
50100 Salaries and Wages	2,104,293.52	2,166,223.23	2,504,659.00	2,499,829.00
50102 Overtime	54,927.55	55,264.36	35,000.00	35,000.00
50110 Standby	19,470.48	19,468.00	19,000.00	19,000.00
50200 Deferred Comp County Match	5,697.20	6,985.38	5,761.00	5,761.00
50300 Retirement - Employer's Share	180,430.22	197,639.46	229,227.00	229,318.00
50304 Retirement - PERS Misc. Unfunded Liability	464,112.00	438,212.00	475,772.00	464,345.00
50310 FICA/Medicare Tax - Employer's Share	149,156.18	152,952.60	195,737.00	195,368.00
50400 Employee Group Insurance	244,784.21	273,087.09	335,463.00	345,607.00
50500 Workers' Compensation Insurance	205,942.50	196,142.96	249,581.00	249,581.00
50600 Unemployment Insurance	10,667.00	4,515.00	0.00	0.00
Total Salaries and Benefits	3,439,480.86	3,510,490.08	4,050,200.00	4,043,809.00
Services and Supplies				
51200 Communications	16,868.91	15,870.58	17,623.00	17,623.00
51760 Maintenance - Programs	28,515.83	26,450.71	31,166.00	31,166.00
51800 Maintenance - Bldgs & Structures	709.02	670.30	765.00	765.00

Budget Unit: MENTAL HEALTH 4112
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
51900 Medical & Dental Supplies - Lab	1,633.65	860.62	2,725.00	2,725.00
52000 Memberships	15,188.50	20,014.22	27,500.00	57,500.00
52200 Office Expense	13,322.95	14,100.58	25,619.00	55,619.00
52211 G.S.A. Cost Allocation	9,910.00	13,086.00	23,210.00	23,210.00
52300 Professional & Specialized Services	359,289.10	652,797.21	800,516.00	1,200,516.00
52357 Sheriff Transportation	13,125.19	24,338.75	40,200.00	40,200.00
52359 On-Call Cost	25,089.00	26,364.64	30,000.00	30,000.00
52400 Publications and Legal Notices	2,604.39	2,413.92	6,225.00	6,225.00
52500 Rents, Leases - Equipment	3,309.84	3,341.06	5,000.00	5,000.00
52600 Rents, Leases - Buildings	0.00	424,345.07	434,282.00	434,282.00
52700 Minor Equipment	8,819.24	2,827.43	9,000.00	9,000.00
52800 Special Departmental Expense	0.00	0.00	0.00	0.00
52870 Staff Training	22,782.69	22,833.78	49,000.00	49,000.00
52900 G.S.A. and In-County Travel	14,667.03	14,784.94	25,855.00	25,855.00
52910 Meetings and Conventions	4,082.52	0.00	2,000.00	12,768.00
53000 Utilities	37,232.46	47,742.41	45,000.00	47,401.00
Total Services and Supplies	577,150.32	1,312,842.22	1,575,686.00	2,048,855.00
Other Charges				
54002 Other (Inpatient)	1,583,062.89	1,299,606.44	2,100,000.00	2,100,000.00
54004 I.M.D.	224,929.00	351,987.00	700,000.00	700,000.00
540051 Outpatient Managed Care	13,447.00	37,425.12	55,000.00	55,000.00
54038 Ca Managed Care Offset	100,732.05	64,853.85	195,000.00	195,000.00
54051 MHSA CSS Com Servc & Supp	539,757.32	640,478.53	775,500.00	1,275,500.00
54052 MHSA CSS Com Servc & Supp	453,892.72	398,718.14	551,148.00	551,148.00
54053 MHSA CSS Com Servc & Supp	49,111.60	73,645.93	131,000.00	131,000.00
54054 MHSA INN Innovation	70,400.01	80,370.54	633,000.00	633,000.00
54055 MHSA CSS Com Servc & Supp	360,850.50	303,831.66	388,541.00	388,541.00
54056 MHSA Reversion	0.00	0.00	0.00	0.00
54057 MHSA Housing	0.00	0.00	0.00	0.00
54190 No Place Like Home Grant	0.00	0.00	0.00	0.00
54191 HMIOT Grant (Mental Health)	0.00	0.00	0.00	0.00
Total Other Charges	3,396,183.09	3,250,917.21	5,529,189.00	6,029,189.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	36,763.11	101,000.00	101,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	278,495.00	1,020,156.00	1,155,815.00	1,155,815.00
TOTAL EXPENDITURES/APPROPRIATIONS	7,691,309.27	9,131,168.62	12,411,890.00	13,378,668.00
NET COST TO MENTAL HEALTH FUND	(1,877,643.10)	(1,273,072.97)	(8,778.00)	0.00

Mental Health Fund #11700

Budget Unit: DRUG / ALCOHOL 4113
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Fines, Forfeitures, and Penalties				
43210 General Court Fines	0.00	0.00	83,392.00	83,392.00
Intergovernmental Revenue				
45180 Federal Drug Alcohol	745,699.57	572,740.97	594,802.00	594,802.00
45200 State Aid Mental Health	189,779.57	190,574.66	294,000.00	294,000.00
45525 Fed Coronavirus Relief (Cares Act)	0.00	0.00	0.00	0.00
45640 Aid From Other Agencies	0.00	0.00	0.00	0.00
Total Intergovernmental Revenue	935,479.14	763,315.63	888,802.00	888,802.00
Charges for Services				
460099 Charges Co Local Revenue	0.00	154,462.88	100,000.00	100,000.00
46900 Drug Alcohol Fees	226.91	220.00	2,900.00	2,900.00
Total Charges for Services	226.91	154,682.88	102,900.00	102,900.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	638,942.00	638,942.00
47896 Opioid Settlement	0.00	58,001.75	0.00	0.00
Total Other Revenue	0.00	58,001.75	638,942.00	638,942.00
TOTAL REVENUE	935,706.05	976,000.26	1,714,036.00	1,714,036.00
Salaries and Benefits				
50100 Salaries and Wages	327,190.61	346,783.08	426,873.00	408,966.00
50102 Overtime	61.26	287.48	0.00	0.00
50200 Deferred Comp County Match	778.12	916.50	840.00	840.00
50300 Retirement - Employer's Share	25,365.33	30,553.97	34,411.00	32,702.00
50304 Retirement - PERS Misc. Unfunded Liability	56,572.00	74,766.00	71,422.00	66,495.00
50310 FICA/Medicare Tax - Employer's Share	24,382.29	25,920.15	32,656.00	31,286.00
50400 Employee Group Insurance	34,961.67	34,583.50	54,057.00	35,559.00
50500 Workers' Compensation Insurance	1,915.08	1,801.64	2,321.00	2,321.00
Total Salaries and Benefits	471,226.36	515,612.32	622,580.00	578,169.00
Services and Supplies				
51200 Communications	983.56	1,152.72	901.00	901.00
51760 Maintenance - Programs	4,010.87	4,250.32	5,011.00	5,011.00
51800 Maintenance - Bldgs. & Structures	161.36	155.64	165.00	165.00
51900 Medical & Dental Supplies - Lab	0.00	60.06	200.00	200.00
52000 Memberships	4,994.50	6,750.00	10,125.00	10,125.00
52200 Office Expense	2,232.91	1,869.79	3,225.00	13,225.00
52211 G.S.A. Cost Allocation	3,685.00	5,954.00	9,528.00	9,528.00
52300 Professional & Specialized Services	379,721.03	499,524.65	650,265.00	650,265.00
52400 Publications and Legal Notices	769.38	730.30	1,400.00	1,400.00
52500 Rents, Leases - Equipment	492.03	543.96	500.00	500.00
52600 Rents, Leases - Buildings	0.00	144,478.66	167,000.00	167,000.00

Budget Unit: DRUG / ALCOHOL 4113
Function: Health & Sanitation
Activity: Health

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52700 Minor Equipment	0.00	3,430.12	1,000.00	1,000.00
52800 Special Departmental Expense	200.12	4,196.17	1,700.00	1,700.00
52870 Staff Training	104.76	2,400.00	5,000.00	5,000.00
52878 RHS Transportation Grant	2,815.00	4,965.00	5,500.00	5,500.00
52900 G.S.A. and In-County Travel	0.00	525.51	2,500.00	2,500.00
52910 Meetings and Conventions	14.56	0.00	1,000.00	27,380.00
53000 Utilities	8,893.21	11,159.79	10,735.00	10,800.00
Total Services and Supplies	409,078.29	692,146.69	875,755.00	912,200.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	38,217.58	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	56,404.00	221,449.00	223,667.00	223,667.00
TOTAL EXPENDITURES/APPROPRIATIONS	936,708.65	1,467,425.59	1,722,002.00	1,714,036.00
NET COST TO MENTAL HEALTH FUND	1,002.60	491,425.33	7,966.00	0.00

Mental Health Fund #11700

Budget Unit: WASTE MANAGEMENT 4400
Function: Health and Sanitation
Activity: Refuse Collection and Disposal

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41180 Franchise Taxes	132,176.54	142,021.32	135,000.00	135,000.00
Interest and Rentals				
44200 Rentals	47,160.00	51,090.00	47,160.00	47,160.00
Intergovernmental Revenue				
45240 State Aid Other	182,872.27	500,607.41	495,000.00	495,000.00
45630 Federal Other	0.00	0.00	0.00	0.00
Total Intergovernmental Revenue	182,872.27	500,607.41	495,000.00	495,000.00
Charges for Services				
46009 Charges for Services	0.00	0.00	0.00	0.00
46940 Air Pollution Fees - ARB Grant Revenue	0.00	0.00	0.00	0.00
46960 Landfill Fees	295,188.93	300,301.14	315,000.00	315,000.00
46962 ACES Surcharge	124,661.49	128,359.47	130,000.00	130,000.00
Total Charges for Services	419,850.42	428,660.61	445,000.00	445,000.00
Other Revenue				
47890 Miscellaneous Revenues	2,964.69	8,542.63	2,000.00	2,000.00
TOTAL REVENUE	785,023.92	1,130,921.97	1,124,160.00	1,124,160.00
Salaries and Benefits				
50100 Salaries and Wages	91,609.73	97,376.94	138,350.00	138,347.00
50200 Deferred Comp County Match	450.03	449.99	600.00	600.00
50300 Retirement - Employer's Share	8,643.06	9,782.45	13,346.00	13,346.00
50304 Retirement - PERS Misc. Unfunded Liabi	18,205.00	17,299.00	27,701.00	27,164.00
50310 FICA/Medicare Tax - Employer's Share	6,918.98	7,367.95	10,584.00	10,584.00
50400 Employee Group Insurance	6,851.76	7,347.24	10,617.00	10,362.00
50500 Workers' Compensation Insurance	482.24	139.37	641.00	641.00
Total Salaries and Benefits	133,160.80	139,762.94	201,839.00	201,044.00
Services and Supplies				
51200 Communications	268.56	273.64	269.00	269.00
51700 Maintenance - Equipment	34,407.81	22,969.57	57,000.00	57,000.00
51760 Maintenance - Programs	1,230.72	1,323.16	1,461.00	1,461.00
51800 Maintenance - Bldgs. & Structures	20,582.62	21,743.57	45,000.00	45,000.00
52000 Memberships	6,320.00	6,000.00	6,000.00	6,000.00
52200 Office Expense	890.56	650.61	1,200.00	1,200.00
52211 G.S.A. Cost Allocation	10,023.00	9,206.00	9,722.00	9,722.00
52300 Professional & Specialized Services	157,469.99	215,047.20	256,000.00	256,000.00
5230098 Landfill Compliance Phase I	33,999.97	4,708.80	0.00	0.00
52310 Public Works Charges	6,960.75	9,104.73	12,500.00	12,500.00
52400 Publications and Legal Notices	31.58	20.00	2,500.00	2,500.00
52500 Rents, Leases - Equipment	268.18	281.10	1,000.00	1,000.00

Budget Unit: WASTE MANAGEMENT 4400
Function: Health and Sanitation
Activity: Refuse Collection and Disposal

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52700 Minor Equipment	0.00	15.11	500.00	500.00
52870 Staff Training	0.00	582.61	2,000.00	2,000.00
52900 G.S.A. and In-County Travel	4,542.26	7,370.49	0.00	0.00
52910 Meetings and Conventions	63.00	117.00	1,000.00	1,000.00
53000 Utilities	8,752.57	941.48	15,000.00	15,000.00
Total Services and Supplies	285,811.57	300,355.07	411,152.00	411,152.00
Other Charges				
54701 Dept. of Conservation Grant	10,146.75	4,360.00	10,000.00	10,000.00
54728 Oil Grant	44,698.65	21,153.34	35,000.00	35,000.00
54730 Tire Grant	4,462.46	6,547.26	0.00	0.00
54734 HHW Program/SB 1383 LAG	132,896.12	145,582.97	550,000.00	550,000.00
54800 Taxes and Assessments	0.00	0.00	0.00	0.00
54805 State of CA Monitoring Fees	28,545.93	28,625.93	30,175.00	30,175.00
Total Other Charges	220,749.91	206,269.50	625,175.00	625,175.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	22,762.00	10,334.00	14,154.00	14,154.00
TOTAL EXPENDITURES/APPROPRIATIONS	662,484.28	656,721.51	1,252,320.00	1,251,525.00
NET COST	(122,539.64)	(474,200.46)	128,160.00	127,365.00

Budget Unit: SOCIAL SERVICES 5106
Function: Public Assistance
Activity: Administration

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	0.00	0.00	0.00	0.00
Intergovernmental Revenue				
45130 State Welfare Administration	2,408,632.00	3,248,563.67	4,201,025.00	4,651,025.00
45165 State Realignment Social Services	922,280.59	3,005,876.44	2,685,585.00	3,022,303.00
45240 State Aid Other	172,892.95	56,831.34	0.00	0.00
45300 Medically Indigent Adult	689.00	0.00	1,000.00	1,000.00
45520 Federal Public Assist. Adm.	2,944,381.00	3,272,980.00	3,719,250.00	3,719,250.00
45630 Federal Other	12,157.00	11,646.80	63,000.00	63,000.00
Total Intergovernmental Revenue	6,461,032.54	9,595,898.25	10,669,860.00	11,456,578.00
Charges for Services				
460099 Charges Co Local Revenue	1,319,737.29	1,477,511.85	1,400,000.00	1,400,000.00
Other Revenue				
47890 Miscellaneous Revenues	939.25	30.00	1,000.00	1,000.00
Total Revenue	7,781,709.08	11,073,440.10	12,070,860.00	12,857,578.00
Fund Balance				
Cash Account 101160				36,381.00
TOTAL REVENUE	7,781,709.08	11,073,440.10	12,070,860.00	12,893,959.00
Salaries and Benefits				
50100 Salaries and Wages	2,867,046.64	2,993,965.12	3,803,702.00	4,069,503.00
50102 Overtime	108,735.83	177,732.47	172,000.00	172,000.00
50110 Standby	46,466.00	44,459.80	50,000.00	50,000.00
50200 Deferred Comp County Match	5,993.46	7,932.12	5,971.00	6,571.00
50300 Retirement - Employer's Share	261,565.63	292,602.79	360,537.00	384,154.00
50304 Retirement - PERS Misc. Unfunded Liability	617,538.00	597,743.00	748,313.00	782,114.00
50310 FICA/Medicare Tax - Employer's Share	222,460.98	237,842.60	307,966.00	328,300.00
50400 Employee Group Insurance	618,059.24	647,672.82	908,424.00	861,212.00
50500 Workers' Compensation Insurance	13,251.22	12,662.53	16,059.00	16,059.00
50600 Unemployment Insurance	8,916.00	8,674.00	0.00	0.00
Total Salaries and Benefits	4,770,033.00	5,021,287.25	6,372,972.00	6,669,913.00
Services and Supplies				
51200 Communications	21,439.05	32,101.63	35,080.00	35,080.00
51305 Child Placement Expenses	1,576.07	219.79	2,750.00	2,750.00
51400 Household Expense	1,579.63	2,299.18	4,035.00	4,035.00
51700 Maintenance - Equipment	0.00	0.00	0.00	0.00
51760 Maintenance - Programs	59,237.44	53,857.63	82,587.00	82,587.00
51800 Maintenance - Bldgs & Structures	1,405.36	1,530.34	1,500.00	1,500.00
52000 Memberships	35,118.00	36,762.00	39,630.00	39,630.00
52200 Office Expense	69,053.30	79,341.61	84,375.00	84,375.00

Budget Unit: SOCIAL SERVICES 5106
Function: Public Assistance
Activity: Administration

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52205 Printing Charges	6,766.42	6,431.36	11,000.00	11,000.00
52211 G.S.A. Cost Allocation	19,885.00	23,884.00	29,330.00	29,330.00
52300 Professional & Specialized Services	871,605.46	1,539,455.34	1,399,156.00	1,473,251.00
52400 Publications and Legal Notices	1,895.04	2,681.28	6,850.00	6,850.00
52500 Rents, Leases - Equipment	4,821.12	7,446.43	9,868.00	9,868.00
52600 Rents, Leases - Buildings	0.00	1,002,898.95	918,760.00	918,760.00
52700 Minor Equipment	60,788.31	49,140.99	22,100.00	22,100.00
52800 Special Departmental Expense	49,946.95	102,954.15	117,980.00	117,980.00
52810 Housing Programs	0.00	0.00	0.00	625,905.00
52870 Staff Training	51,289.52	95,658.66	194,500.00	194,500.00
52874 Emergency Shelter	1,765.06	0.00	10,520.00	10,520.00
52875 Emergency Response 24-Hour	1,399.65	1,638.57	1,620.00	1,620.00
52877 Counseling/Parent Training	16,195.00	29,607.10	57,865.00	57,865.00
52878 Transportation	12,460.44	30,901.08	21,550.00	21,550.00
52900 G.S.A. and In-County Travel	38,071.24	37,710.09	38,500.00	38,500.00
52910 Meetings and Conventions	3,798.83	4,457.70	5,000.00	5,000.00
52950 Out of County Travel	16,172.06	417.57	9,400.00	9,400.00
53000 Utilities	75,013.07	83,275.21	86,810.00	86,810.00
Total Services and Supplies	1,421,282.02	3,224,670.66	3,190,766.00	3,890,766.00
Other Charges				
54029 Transportation	35,484.74	41,153.13	32,000.00	32,000.00
54030 Child Care	350,815.26	317,073.10	180,000.00	180,000.00
54031 Ancillary Expenses	112,464.06	109,701.41	339,320.00	104,320.00
54032 Cal Learn Support	0.00	0.00	1,000.00	1,000.00
Total Other Charges	498,764.06	467,927.64	552,320.00	317,320.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	40,345.64	9,000.00	9,000.00
Transfers and Other Charges				
57037 MEDI-CAL Transfer	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	604,712.00	2,043,978.00	2,006,960.00	2,006,960.00
TOTAL EXPENDITURES/APPROPRIATIONS	7,294,791.08	10,798,209.19	12,132,018.00	12,893,959.00
NET COST	(486,918.00)	(275,230.91)	61,158.00	0.00

Social Services Fund: #11600

Budget Unit: ASSISTANCE GRANTS 5201
Function: Public Assistance
Activity: Aid Programs

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45160 Public Assistance	821,362.73	1,072,395.36	500,000.00	500,000.00
45165 State Realignment Social Services	2,159,448.37	2,246,624.88	2,000,000.00	2,000,000.00
45540 Federal Public Assistant	2,664,328.32	2,510,369.13	2,900,000.00	2,900,000.00
Total Intergovernmental Revenue	5,645,139.42	5,829,389.37	5,400,000.00	5,400,000.00
Charges for Services				
460099 Charges Co Local Revenue	843,766.45	944,638.74	865,000.00	865,000.00
Other Revenue				
47810 Welfare Repayment	26,456.46	88,070.71	120,000.00	120,000.00
TOTAL REVENUE	6,515,362.33	6,862,098.82	6,385,000.00	6,385,000.00
Other Charges				
54005 CalWorks - All Other	1,133,480.99	1,176,381.62	1,075,000.00	1,075,000.00
54006 Foster Care	1,618,102.00	1,532,200.00	1,505,000.00	1,505,000.00
54008 CalWorks - 2 Parent	301,912.40	401,647.04	350,000.00	350,000.00
54011 CalWorks - Mixed	2,521.00	0.00	500.00	500.00
54013 Adoption Assistance	2,064,560.00	2,123,686.00	1,810,000.00	1,810,000.00
54014 In-Home Support Of Service	543,999.00	555,399.52	545,000.00	545,000.00
54015 Foster Care Extended (Fed)	86,253.00	149,970.00	125,000.00	125,000.00
54016 Foster Care Extended (State)	60,152.00	95,262.00	10,000.00	10,000.00
54017 Win Work Incentive	12,040.71	14,567.73	12,000.00	12,000.00
54018 Emergency Assistance	156,109.00	261,287.00	235,000.00	235,000.00
54019 CalWorks - Zero Parent	528,841.15	538,609.25	430,000.00	430,000.00
54021 KIN-Gap/State Non Minor	0.00	0.00	12,000.00	12,000.00
54023 KIN-Gap (State)	114,369.00	103,925.00	90,000.00	90,000.00
54024 KIN-Gap (Fed)	27,828.00	53,422.00	45,000.00	45,000.00
54026 LIHEAP Benefit	9,981.42	9,357.62	8,500.00	8,500.00
54027 CalWorks - 3F CW Felon	7,398.32	8,265.62	7,000.00	7,000.00
54028 CalWorks - K1 CW Felon	76,517.96	152,336.79	100,000.00	100,000.00
54035 Calworks - ARC State	0.00	0.00	5,000.00	5,000.00
54036 Calworks - ARC State & Co	0.00	0.00	5,000.00	5,000.00
54037 ARC Fed	13,478.00	17,606.00	15,000.00	15,000.00
54039 EBT Theft Replacement	0.00	29,190.66	0.00	0.00
Total Other Charges	6,757,543.95	7,223,113.85	6,385,000.00	6,385,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	6,757,543.95	7,223,113.85	6,385,000.00	6,385,000.00
NET COST TO SOCIAL SERVICES FUND	242,181.62	361,015.03	0.00	0.00

Social Services Fund: #11600

Budget Unit: GENERAL RELIEF 5300
Function: Public Assistance
Activity: General Relief

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenue				
47810 Welfare Repayment	0.00	10,850.00	5,000.00	5,000.00
TOTAL REVENUE	0.00	10,850.00	5,000.00	5,000.00
Other Charges				
54020 Assistance	18,292.69	8,441.54	10,000.00	10,000.00
54022 Indigent Burials	3,087.00	12,674.05	10,000.00	10,000.00
Total Other Charges	21,379.69	21,115.59	20,000.00	20,000.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	1,459.00	804.00	1,178.00	1,178.00
TOTAL EXPENDITURES/APPROPRIATIONS	22,838.69	21,919.59	21,178.00	21,178.00
NET COST	22,838.69	11,069.59	16,178.00	16,178.00

Budget Unit: VETERANS SERVICE OFFICER 5500
Function: Public Assistance
Activity: Veterans Services

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45250 State Aid - Veterans Affairs	56,469.00	54,079.00	38,000.00	38,000.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	56,469.00	54,079.00	38,000.00	38,000.00
Salaries and Benefits				
50100 Salaries and Wages	88,769.12	93,205.08	96,541.00	96,541.00
50200 Deferred Comp County Match	600.00	600.00	600.00	600.00
50300 Retirement - Employer's Share	7,859.27	8,813.34	8,784.00	8,784.00
50304 Retirement - PERS Misc. Unfunded Liabil	16,803.00	16,532.00	18,231.00	17,878.00
50310 FICA/Medicare Tax - Employer's Share	6,790.96	7,141.76	7,385.00	7,385.00
50400 Employee Group Insurance	29.38	29.45	31.00	30.00
50500 Workers' Compensation Insurance	167.84	479.62	147.00	147.00
Total Salaries and Benefits	121,019.57	126,801.25	131,719.00	131,365.00
Services and Supplies				
51200 Communications	504.56	613.87	525.00	525.00
51700 Maintenance - Equipment	0.00	0.00	30.00	30.00
51760 Maintenance - Programs	942.40	823.24	893.00	893.00
51800 Maintenance - Bldgs. & Structures	17.31	20.10	50.00	50.00
52000 Memberships	3,000.00	3,000.00	3,000.00	3,000.00
52200 Office Expense	170.33	398.68	550.00	550.00
52211 G.S.A. Cost Allocation	2,137.00	3,208.00	4,713.00	4,713.00
52300 Professional & Specialized Services	0.00	997.50	1,500.00	1,500.00
52600 Rents, Leases - Buildings	0.00	12,335.92	7,950.00	7,950.00
52800 Special Departmental Expense	0.00	0.00	500.00	500.00
52910 Meetings and Conventions	3,280.34	3,617.88	3,500.00	3,500.00
53000 Utilities	862.81	1,824.45	1,500.00	1,500.00
Total Services and Supplies	10,914.75	26,839.64	24,711.00	24,711.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	15,272.00	26,972.00	29,201.00	29,201.00
TOTAL EXPENDITURES/APPROPRIATIONS	147,206.32	180,612.89	185,631.00	185,277.00
NET COST	90,737.32	126,533.89	147,631.00	147,277.00

Budget Unit: COUNTY LIBRARY 6200
Function: Education
Activity: Library Services

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Fines, Forfeitures, and Penalties				
43300 Tobacco Settlement	322,990.00	322,990.00	322,990.00	322,990.00
Intergovernmental Revenue				
45240 State Aid Other	37,083.83	111,719.34	10,900.00	10,900.00
Charges for Services				
460099 Charges Co Local Rev	20,000.00	20,000.00	20,000.00	20,000.00
46870 Library Services	4,437.65	4,538.05	10,000.00	10,000.00
Total Charges for Services	24,437.65	24,538.05	30,000.00	30,000.00
Other Revenue				
47890 Miscellaneous Revenues	328.05	6,000.00	2,000.00	2,000.00
47893 Special Donations	0.00	100.00	0.00	0.00
Total Other Revenue	328.05	6,100.00	2,000.00	2,000.00
TOTAL REVENUE	384,839.53	465,347.39	365,890.00	365,890.00
Salaries and Benefits				
50100 Salaries and Wages	395,866.93	356,657.42	417,924.00	431,510.00
50200 Deferred Comp County Match	369.28	484.60	0.00	0.00
50300 Retirement - Employer's Share	32,169.58	29,900.65	27,162.00	38,400.00
50304 Retirement - PERS Misc. Unfunded Liability	73,854.00	67,203.00	56,376.00	78,158.00
50310 FICA/Medicare Tax - Employer's Share	29,120.84	26,669.37	31,971.00	33,011.00
50400 Employee Group Insurance	51,011.34	36,155.06	34,014.00	33,198.00
50405 Retirement Health Savings	23,747.47	0.00	0.00	0.00
50500 Workers' Compensation Insurance	1,700.66	1,341.16	2,061.00	2,061.00
Total Salaries and Benefits	607,840.10	518,411.26	569,508.00	616,338.00
Services and Supplies				
51200 Communications	24,383.05	18,701.87	24,812.00	24,812.00
51400 Household Expense	1,836.00	2,283.20	2,300.00	2,300.00
51700 Maintenance - Equipment	0.00	0.00	1,000.00	1,000.00
51760 Maintenance - Programs	9,674.80	10,671.56	10,922.00	10,922.00
51800 Maintenance - Bldgs. & Structures	0.00	0.00	5,000.00	5,000.00
51802 Library	0.00	0.00	1,500.00	1,500.00
52200 Office Expense	6,587.94	5,570.37	10,000.00	10,000.00
52211 G.S.A. Cost Allocation	4,337.00	5,817.00	10,020.00	10,020.00
52300 Professional & Specialized Services	41,794.68	45,637.18	44,500.00	44,500.00
52424 State Library ESL Grant	1,292.55	10,401.65	0.00	0.00
52425 State Library Literacy Grant	16,043.57	38,246.46	528.00	528.00
52500 Rents, Leases - Equipment	539.86	953.35	2,372.00	2,372.00
52600 Rents, Leases - Buildings	20,800.00	19,200.00	19,200.00	19,200.00
52800 Special Departmental Expense	6,634.49	11,267.19	6,226.00	6,226.00
52900 G.S.A. and In-County Travel	0.00	1,240.71	500.00	500.00

Budget Unit: COUNTY LIBRARY 6200
Function: Education
Activity: Library Services

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
53000 Utilities	27,650.47	20,425.08	33,500.00	33,500.00
Total Services and Supplies	161,574.41	190,415.62	172,380.00	172,380.00
Other				
54401 State Grant 23-24	0.00	26,690.16	0.00	0.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	169,676.00	206,384.00	198,599.00	198,599.00
TOTAL EXPENDITURES/APPROPRIATIONS	939,090.51	941,901.04	940,487.00	987,317.00
NET COST	554,250.98	476,553.65	574,597.00	621,427.00

Budget Unit: COOPERATIVE EXTENSION 6310
Function: Education
Activity: Agricultural Education

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Services and Supplies				
52211 G.S.A. Cost Allocation	0.00	0.00	8,405.00	8,405.00
52300 Professional & Specialized Services	134,712.00	154,918.00	161,116.00	161,116.00
53000 Utilities	174.12	184.03	0.00	0.00
Total Services and Supplies	134,886.12	155,102.03	169,521.00	169,521.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	13,379.00	13,691.00	15,835.00	15,835.00
TOTAL EXPENDITURES/APPROPRIATIONS	148,265.12	168,793.03	185,356.00	185,356.00
NET COST	148,265.12	168,793.03	185,356.00	185,356.00

Budget Unit: PARKS AND RECREATION 7100
Function: Recreation & Cultural Services
Activity: Recreation

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenue				
47890 Miscellaneous Revenue	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Services and Supplies				
51200 Communications	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	179,672.50	181,028.00	179,673.00	179,673.00
53000 Utilities	2,151.23	999.61	110.00	110.00
Total Services and Supplies	181,823.73	182,027.61	179,783.00	179,783.00
Other Charges				
54123 Mollie Joyce Park Playground	0.00	0.00	0.00	0.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	1,225.00	92.00	819.00	819.00
TOTAL EXPENDITURES/APPROPRIATIONS	183,048.73	182,119.61	180,602.00	180,602.00
NET COST	183,048.73	182,119.61	180,602.00	180,602.00

Budget Unit: MUSEUM 7200
Function: Recreation & Cultural Services
Activity: Cultural Services

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Revenue				
47890 Miscellaneous Revenue	0.00	0.00	0.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	0.00
Services and Supplies				
51200 Communications	730.46	1,422.74	820.00	820.00
51760 Maintenance - Programs	275.56	212.44	212.00	212.00
51800 Maintenance - Bldgs. & Structures	0.00	482.60	0.00	0.00
52211 G.S.A. Cost Allocation	1,489.00	3,410.00	5,580.00	5,580.00
52300 Professional & Specialized Services	0.00	0.00	1,000.00	1,000.00
53000 Utilities	15,278.71	14,342.12	9,340.00	9,340.00
Total Services and Supplies	17,773.73	19,869.90	16,952.00	16,952.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	1,720.00	2,029.00	2,614.00	2,614.00
TOTAL EXPENDITURES/APPROPRIATIONS	19,493.73	21,898.90	19,566.00	19,566.00
NET COST	19,493.73	21,898.90	19,566.00	19,566.00

Budget Unit: ARCHIVES 7210
Function: Recreation & Cultural Services
Activity: Cultural Services

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
TOTAL REVENUE	0.00	0.00	0.00	0.00
Salaries and Benefits				
50100 Salaries and Wages	25,795.54	26,791.43	27,386.00	27,386.00
50200 Deferred Comp County Match	239.95	239.97	240.00	240.00
50300 Retirement - Employer's Share	2,451.79	2,710.15	2,659.00	2,659.00
50304 Retirement - PERS Misc. Unfunded Liability	5,259.00	4,759.00	5,519.00	5,412.00
50310 FICA/Medicare Tax - Employer's Share	1,797.10	1,932.87	2,095.00	2,095.00
50400 Employee Group Insurance	9,690.03	7,505.70	7,862.00	7,673.00
50500 Workers' Compensation Insurance	0.00	0.00	0.00	0.00
Total Salaries and Benefits	45,233.41	43,939.12	45,761.00	45,465.00
Services and Supplies				
51200 Communications	313.04	319.48	313.00	313.00
51760 Maintenance - Programs	1,265.40	1,409.24	1,291.00	1,291.00
52200 Office Expense	-110.99	(332.91)	450.00	450.00
52211 G.S.A. Cost Allocation	2,969.00	4,631.00	7,076.00	7,076.00
52800 Special Departmental Expense	0.00	0.00	100.00	100.00
53000 Utilities	3,312.71	3,525.76	4,900.00	4,900.00
Total Services and Supplies	7,749.16	9,552.57	14,130.00	14,130.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	17,648.00	19,036.00	53,258.00	53,258.00
TOTAL OPERATING EXPENSES	70,630.57	72,527.69	113,149.00	112,853.00
NET COST	70,630.57	72,527.69	113,149.00	112,853.00

Budget Unit: GENERAL 11000
Function: General
Activity: Legislative & Admin

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41010 Current Secured	20,367,400.43	21,380,705.65	22,537,751.00	22,444,566.00
41020 Current Unsecured	401,712.64	505,528.98	200,000.00	200,000.00
41100 Prior Unsecured	7,571.26	12,733.13	3,500.00	3,500.00
41120 Supplemental Roll	643,136.91	289,813.94	250,000.00	250,000.00
41121 Delinquent Supplemental	42,112.95	62,739.08	10,000.00	10,000.00
41125 Tax Neutrality	31,484.40	0.00	0.00	0.00
41130 Property Tax In Lieu VLF	5,664,908.00	6,043,224.00	6,085,193.00	6,060,033.00
41160 Sales And Use Taxes	4,043,232.96	3,961,897.87	4,165,578.00	4,165,578.00
41180 Franchise Taxes	507,076.67	482,414.66	455,115.00	455,115.00
41200 Room Occupancy Taxes	488,432.92	450,473.59	390,000.00	390,000.00
41210 Transfer Taxes	355,577.30	333,632.28	450,000.00	450,000.00
Total Taxes	32,552,646.44	33,523,163.18	34,547,137.00	34,428,792.00
Fines, Forfeitures, and Penalties				
43190 Justice Court Fines	6,021.71	5,525.32	10,000.00	10,000.00
43225 General Fund-Restitution	0.00	0.00	0.00	0.00
43233 Excess Tax Loss Reserve	0.00	0.00	0.00	0.00
43240 Forfeiture Of Deposits	12,618.00	7,569.10	0.00	0.00
Total Fines, Forfeitures, and Penalties	18,639.71	13,094.42	10,000.00	10,000.00
Interest and Rentals				
44100 Interest	113,144.39	332,679.99	60,000.00	73,000.00
Intergovernmental Revenue				
45070 Motor Vehicle In-Lieu Tax	34,675.47	41,824.69	14,500.00	14,500.00
45240 State Aid Other	0.00	0.00	0.00	0.00
45260 State Homeowners Property	192,183.16	189,657.38	190,000.00	190,000.00
45330 State Timber Tax Loss	928.69	14,800.56	22,000.00	22,000.00
45525 Fed Coronavirus Relief (Cares Act)	0.00	0.00	0.00	0.00
45540 Federal Public Assistant	5,424.33	5,294.16	7,000.00	7,000.00
45565 ARPA	0.00	0.00	0.00	0.00
45590 Federal PILT/Grazing	127,359.76	130,357.00	40,000.00	40,000.00
Total Intergovernmental Revenue	360,571.41	381,933.79	273,500.00	273,500.00
Charges for Services				
46015 ARPA Services	2,100,000.00	0.00	0.00	0.00
46640 Assessment & Tax Coll Fee	123,782.44	75,637.69	20,000.00	20,000.00
46750 Clerk Fees & Costs	528.00	586.00	600.00	600.00
Total Charges for Services	2,224,310.44	76,223.69	20,600.00	20,600.00
Other Revenue				
47000 Other Revenue	0.00	820,000.00	0.00	0.00

Budget Unit: GENERAL 11000
Function: General
Activity: Legislative & Admin

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
47890 Miscellaneous Revenues	8,383.82	20,241.93	0.00	0.00
Total Other Revenue	8,383.82	840,241.93	0.00	0.00
TOTAL REVENUE	35,277,696.21	35,167,337.00	34,911,237.00	34,805,892.00
Other				
57050 Transfers Other	0.00	820,000.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	0.00	820,000.00	0.00	0.00
NET COST	(35,277,696.21)	(34,347,337.00)	(34,911,237.00)	(34,805,892.00)



**FY 24-25
Adopted Budget**

**Schedules 10-11
Internal Service Funds
and
Enterprise Funds**

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Budget Unit: GSA Motor Pool 7800
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
44100 Interest	0.00	0.00	12,500.00	12,500.00
46009 Charges for Services	1,618,837.57	1,568,977.00	802,000.00	802,000.00
460091 Charges for Services - Agencies	144,354.28	265,027.76	108,000.00	108,000.00
47890 Miscellaneous Revenues	24,612.55	14,226.82	16,700.00	16,700.00
Total Operating Income	1,787,804.40	1,848,231.58	939,200.00	939,200.00
Fund Balance				
28000 Fund Balance (101280)	553,067.00	429,009.00	329,009.00	488,454.00
Replacement Fund Balance	266,000.00	665,000.00	310,000.00	310,000.00
Total Fund Balance and Replacement Fund Balance	819,067.00	1,094,009.00	639,009.00	798,454.00
TOTAL FINANCING SOURCES	2,606,871.40	2,942,240.58	1,578,209.00	1,737,654.00
Salaries and Benefits				
50100 Salaries and Wages	226,048.40	259,505.69	277,079.00	278,264.00
50200 Deferred Comp County Match	438.04	437.96	438.00	438.00
50300 Retirement - Employer's Share	21,408.38	25,928.65	26,084.00	26,166.00
50304 Retirement - PERS Misc. Unfunded Liability	46,591.00	42,549.00	54,138.00	53,258.00
50310 FICA/Medicare Tax - Employer's Share	16,540.43	19,136.73	21,444.00	21,461.00
50400 Employee Group Insurance	37,696.79	40,454.09	43,774.00	42,724.00
50500 Workers' Compensation Insurance	4,639.84	5,128.79	5,623.00	5,623.00
Total Salaries and Benefits	353,362.88	393,140.91	428,580.00	427,934.00
Services and Supplies				
51100 Clothing and Personal Supplies	370.00	185.00	370.00	370.00
51200 Communications	693.06	748.42	813.00	813.00
51500 Insurance and Bonds	3,416.79	4,623.00	3,700.00	3,700.00
51700 Maintenance - Equipment	168,066.45	150,318.98	197,353.00	197,353.00
51760 Maintenance - Programs	2,135.43	2,815.87	3,069.00	3,069.00
51800 Maintenance - Bldgs. & Structures	500.00	495.73	500.00	500.00
52200 Office Expense	332.38	168.50	550.00	550.00
52211 G.S.A. Cost Allocation	4,644.00	6,219.00	8,855.00	8,855.00
52300 Professional & Specialized Services	116.00	222.50	200.00	200.00
52400 Publications and Legal Notices	0.00	0.00	250.00	250.00
52500 Rents, Leases - Equipment	234.54	277.80	400.00	400.00
52700 Minor Equipment	0.00	0.00	0.00	0.00
52870 Staff Training	0.00	225.87	700.00	700.00
52900 G.S.A. and In-County Travel	543,047.98	514,944.36	510,300.00	510,300.00
52910 Meetings and Conventions	0.00	0.00	500.00	500.00
53000 Utilities	21,674.46	19,131.30	28,800.00	28,800.00
Total Services and Supplies	745,231.09	700,376.33	756,360.00	756,360.00

Budget Unit: GSA Motor Pool 7800
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Charges				
54000 Countywide Cost Plan	29,840.00	34,598.00	34,828.00	34,828.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	45,000.00	0.00	0.00
56260 Equipment - Replacement Fund	596,973.50	179,041.64	345,000.00	345,000.00
Total Capital (Fixed) Assets	596,973.50	224,041.64	345,000.00	345,000.00
TOTAL OPERATING EXPENSES	1,725,407.47	1,352,156.88	1,564,768.00	1,564,122.00
NET INCOME (LOSS) - G.S.A. MOTOR POOL	881,463.93	1,590,083.70	13,441.00	173,532.00

GSA Motor Pool Fund: #28000

Budget Unit: GSA Support Services 7820
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
44100 Interest	5,438.98	7,705.93	4,500.00	4,500.00
46009 Charges for Services	605,807.19	693,572.05	869,000.00	1,034,000.00
460091 Charges for Services - Agencies	9,447.59	9,183.89	9,200.00	9,200.00
47890 Miscellaneous Revenues	3,236.97	8,344.24	6,750.00	6,750.00
47940 Operating Transfers	0.00	0.00	0.00	0.00
Total Operating Income	623,930.73	718,806.11	889,450.00	1,054,450.00
Fund Balance				
28200 Fund Balance	472,733.00	217,734.00	197,550.00	33,031.00
TOTAL FINANCING SOURCES	1,096,663.73	936,540.11	1,087,000.00	1,087,481.00
Salaries and Benefits				
50100 Salaries and Wages	279,897.73	318,619.70	401,385.00	398,730.00
50200 Deferred Comp County Match	1,912.72	1,902.16	1,902.00	1,902.00
50300 Retirement - Employer's Share	25,582.85	31,291.24	35,102.00	34,714.00
50304 Retirement - PERS Misc. Unfunded Liabi	55,409.00	52,193.00	72,855.00	70,656.00
50310 FICA/Medicare Tax - Employer's Share	19,948.66	22,930.96	31,695.00	31,197.00
50400 Employee Group Insurance	41,580.62	51,058.86	66,503.00	64,907.00
50500 Workers' Compensation Insurance	634.51	612.68	770.00	770.00
Total Salaries and Benefits	424,966.09	478,608.60	610,212.00	602,876.00
Services and Supplies				
51100 Clothing and Personal Supplies	53.85	0.00	185.00	185.00
51200 Communications	2,549.52	2,546.85	2,741.00	2,741.00
51500 Insurance and Bonds	2,553.30	3,533.00	3,067.00	3,067.00
51700 Maintenance - Equipment	500.00	125.19	500.00	500.00
51760 Maintenance - Programs	4,709.12	5,415.35	7,134.00	7,134.00
51800 Maintenance - Bldgs. & Structures	0.00	0.00	450.00	450.00
52000 Memberships	140.00	140.00	500.00	500.00
52200 Office Expense	908.13	824.30	1,000.00	1,000.00
52250 Office Expenses - Other Depts.	322,385.86	282,902.46	306,060.00	306,060.00
52251 Copier Pool	35,253.34	36,266.61	27,500.00	27,500.00
52300 Professional & Specialized Services	0.00	47.00	150.00	150.00
52400 Publications and Legal Notices	219.00	255.68	400.00	400.00
52500 Rents, Leases - Equipment	234.56	227.94	1,690.00	1,690.00
52700 Minor Equipment	2,495.00	0.00	0.00	0.00
52870 Staff Training	700.00	0.00	700.00	700.00
52900 G.S.A. and In-County Travel	12,957.77	19,274.74	26,815.00	26,815.00
52910 Meetings and Conventions	700.00	0.00	700.00	700.00
53000 Utilities	12,518.64	13,606.45	23,130.00	23,130.00
Total Services and Supplies	398,878.09	365,165.57	402,722.00	402,722.00

Budget Unit: GSA Support Services 7820
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Other Charges				
54000 Countywide Cost Plan	92,567.00	62,610.00	74,045.00	74,045.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	916,411.18	906,384.17	1,086,979.00	1,079,643.00
NET INCOME (LOSS) - G.S.A. SUPPORT SERVICES	180,252.55	30,155.94	21.00	7,838.00

GSA Support Services Fund: #28200

Budget Unit: 7880 BV Landfill Project Enterprise
Activity:

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
44100 Interest	0.00	11,250.96	0.00	0.00
45630 Federal Other	0.00	0.00	4,500,000.00	4,500,000.00
46963 Self Haul Fee	0.00	248,267.51	240,000.00	240,000.00
Total Operating Income	0.00	259,518.47	4,740,000.00	4,740,000.00
Fund 28800				
Cash Account 101288	0.00	136,840.00	0.00	271,305.00
TOTAL FINANCING SOURCES	0.00	396,358.47	4,740,000.00	5,011,305.00
Services and Supplies				
51810 Maintenance - Other Buildings	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	0.00	0.00	0.00	0.00
52211 G.S.A. Cost Allocation	0.00	0.00	11,730.00	11,730.00
52900 G.S.A. and In-County Travel		3,290.88	11,000.00	11,000.00
Total Services and Supplies	0.00	3,290.88	22,730.00	22,730.00
Debt Service				
55200 CWSRF Loan Repayment	0.00	0.00	380,000.00	380,000.00
Total Debt Service Expense	0.00	0.00	380,000.00	380,000.00
Capital (Fixed) Assets				
56121 Capital Improvement - Minor	0.00	17,111.17	4,500,000.00	4,500,000.00
56180 Capital Improvement - Major	0.00	128,872.99	0.00	0.00
56200 Fixed Assets - Equipment	0.00	53,370.42	0.00	0.00
Total Capital (Fixed Assets)	0.00	199,354.58	4,500,000.00	4,500,000.00
Other Charges				
54000 Countywide Cost Plan	0.00	818.00	420.00	420.00
TOTAL OPERATING EXPENSES	0.00	203,463.46	4,903,150.00	4,903,150.00
NET INCOME (LOSS) - BV LANDFILL PROJECT	0.00	192,895.01	(163,150.00)	108,155.00

BV Landfill Project Fund 28800

Budget Unit: 7890 Communications
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
46009 Charges for Services	116,368.39	116,856.96	119,023.00	119,023.00
Total Operating Income	116,368.39	116,856.96	119,023.00	119,023.00
Fund Balance				
25200 Fund Balance	25,789.00	31,131.00	8,447.00	31,762.00
TOTAL FINANCING SOURCES	142,157.39	147,987.96	127,470.00	150,785.00
Services and Supplies				
51202 Communications - Other Departments	91,971.93	91,753.05	91,800.00	91,800.00
51700 Maintenance - Equipment	2,669.37	7,103.99	7,104.00	7,104.00
52200 Office Expense	0.00	0.00	0.00	0.00
52211 G.S.A. Cost Allocation	1,448.00	3,514.00	5,285.00	5,285.00
52300 Professional & Specialized Services	12,786.00	11,060.00	12,500.00	12,500.00
52500 Rents, Leases - Equipment	0.00	0.00	0.00	0.00
Total Services and Supplies	108,875.30	113,431.04	116,689.00	116,689.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	393.16	1,649.85	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	952.00	1,121.00	2,334.00	2,334.00
TOTAL OPERATING EXPENSES	110,220.46	116,201.89	119,023.00	119,023.00
NET INCOME (LOSS) - COMMUNICATIONS	31,936.93	31,786.07	8,447.00	31,762.00

Communications Fund: #25200

Budget Unit: 7900 Airport Enterprise
Activity:

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
44100 Interest	0.00	0.00	0.00	0.00
44200 Rentals and Concessions	188,177.96	222,911.85	208,000.00	208,000.00
45040 State Aid - Airport	10,000.00	10,000.00	17,500.00	17,500.00
45630 Federal Aid - Airport	65,996.00	128,136.00	150,000.00	150,000.00
46009 Charges for Services	304,467.78	344,591.07	345,575.00	345,575.00
47890 Miscellaneous Revenues	16,211.87	2,581.18	0.00	0.00
Total Operating Income	584,853.61	708,220.10	721,075.00	721,075.00
Fund Balance				
20000 Fund Balance	58,303.00	92,835.00	26,000.00	102,198.00
TOTAL FINANCING SOURCES	643,156.61	801,055.10	747,075.00	823,273.00
Salaries and Benefits				
50100 Salaries and Wages	99,510.42	103,325.62	107,441.00	107,441.00
50300 Retirement - Employer's Share	9,407.01	10,397.79	10,380.00	10,380.00
50304 Retirement - PERS Misc. Unfunded Liabi	20,546.00	18,355.00	21,544.00	21,127.00
50310 FICA/Medicare Tax - Employer's Share	7,402.00	7,696.62	8,219.00	8,219.00
50400 Employee Group Insurance	17,474.67	18,180.40	19,655.00	19,183.00
50500 Workers' Compensation Insurance	1,165.76	1,156.59	1,413.00	1,413.00
Total Salaries and Benefits	155,505.86	159,112.02	168,652.00	167,763.00
Services and Supplies				
51200 Communications	844.01	988.29	950.00	950.00
51400 Household Expense	2,472.72	2,498.62	2,540.00	2,540.00
51500 Insurance and Bonds	4,339.00	4,339.00	5,000.00	5,000.00
51700 Maintenance - Equipment	7,022.98	6,724.13	7,500.00	7,500.00
51760 Maintenance - Programs	711.40	745.28	824.00	824.00
51800 Maintenance - Bldgs & Structures	498.56	961.15	1,000.00	1,000.00
52000 Memberships	170.00	95.00	170.00	170.00
52200 Office Expense	640.38	997.71	1,000.00	1,000.00
52211 G.S.A. Cost Allocation	9,771.00	11,658.00	31,161.00	31,161.00
52355 Other	2,979.00	2,603.25	3,250.00	3,250.00
52393 Special Projects	82,210.47	148,344.71	166,700.00	166,700.00
52700 Minor Equipment	0.00	0.00	0.00	0.00
52800 Special Departmental Expense	1,315.09	1,009.53	1,000.00	1,000.00
52900 G.S.A. and In-County Travel - Aviation Ft	212,461.27	295,023.25	285,185.00	285,185.00
53000 Utilities	63,786.99	71,492.32	72,000.00	72,000.00
Total Services and Supplies	389,222.87	547,480.24	578,280.00	578,280.00
Other Charges				
55000 Loan Repayment	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	544,728.73	706,592.26	746,932.00	746,043.00
NET INCOME (LOSS) - AIRPORT	98,427.88	94,462.84	143.00	77,230.00

Airport Fund: #29000

Budget Unit: Workers' Compensation 7961
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
44100 Interest	0.00	0.00	0.00	0.00
45525 Fed Coronavirus Relief (Cares Act)	0.00	0.00	0.00	0.00
46009 Charges for Services	1,077,948.87	1,144,673.32	800,000.00	800,000.00
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
47940 Operating Transfers	0.00	0.00	0.00	0.00
Total Operating Income	1,077,948.87	1,144,673.32	800,000.00	800,000.00
Fund Balance				
26000 Fund Balance (101261)	740,794.00	748,156.00	708,858.00	757,600.00
TOTAL FINANCING SOURCES	1,818,742.87	1,892,829.32	1,508,858.00	1,557,600.00
Salaries and Benefits				
50100 Salaries and Wages	94,449.92	105,855.33	77,174.00	77,174.00
50200 Deferred Comp County Match	600.00	599.96	450.00	450.00
50300 Retirement - Employer's Share	8,884.71	10,610.76	7,428.00	7,428.00
50304 Retirement - PERS Misc. Unfunded Liability	18,944.00	18,098.00	15,417.00	15,119.00
50310 FICA/Medicare Tax - Employer's Share	6,916.90	7,785.77	5,904.00	5,904.00
50400 Employee Group Insurance	20,453.32	21,950.94	21,081.00	20,575.00
50500 Workers' Compensation Insurance	517.30	1,006.58	627.00	627.00
Total Salaries and Benefits	150,766.15	165,907.34	128,081.00	127,277.00
Services and Supplies				
51200 Communications	313.04	227.76	225.00	225.00
51500 Insurance and Bonds	899,928.00	955,373.00	1,146,000.00	1,046,000.00
51501 Workers Compensation-First Aid	0.00	0.00	2,500.00	2,500.00
51760 Maintenance - Programs	1,311.92	1,017.36	1,116.00	1,116.00
52000 Memberships	150.00	0.00	300.00	300.00
52200 Office Expense	1,918.33	611.86	2,000.00	2,000.00
52211 G.S.A. Cost Allocation	1,982.00	3,626.00	5,253.00	5,253.00
52300 Professional & Specialized Services	9,445.96	19,100.50	17,500.00	17,500.00
52700 Minor Equipment	0.00	0.00	0.00	0.00
52800 Special Departmental Expense	0.00	0.00	250.00	250.00
52900 G.S.A. and In County Travel	0.00	0.00	150.00	150.00
52910 Meetings and Conventions	0.00	0.00	500.00	500.00
Total Services and Supplies	915,049.25	979,956.48	1,175,794.00	1,075,794.00
Other Charges				
54000 Countywide Cost Plan	12,154.00	6,895.00	14,630.00	14,630.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
TOTAL OPERATING EXPENSES	1,077,969.40	1,152,758.82	1,318,505.00	1,217,701.00
NET INCOME (LOSS) - WORKERS COMPENSATION	740,773.47	740,070.50	190,353.00	339,899.00

Insurance Fund: #26000, Acct: 101261

Budget Unit: Liability Insurance 7962
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
44100 Interest	0.00	0.00	0.00	0.00
46009 Charges for Services	57,452.30	83,012.00	225,154.00	225,154.00
47940 Operating Transfers	1,012,061.00	1,441,350.00	1,744,900.00	1,744,900.00
Total Operating Income	1,069,513.30	1,524,362.00	1,970,054.00	1,970,054.00
Fund Balance				
26000 Fund Balance (101262)	728,883.00	715,089.00	35,150.00	782,765.00
TOTAL FINANCING SOURCES	1,798,396.30	2,239,451.00	2,005,204.00	2,752,819.00
Services and Supplies				
51500 Insurance and Bonds	1,034,439.89	1,419,399.68	1,744,900.00	1,840,548.00
51504 Liability - Deductibles	49,384.04	38,236.62	38,000.00	38,000.00
Total Services and Supplies	1,083,823.93	1,457,636.30	1,782,900.00	1,878,548.00
TOTAL OPERATING EXPENSES	1,083,823.93	1,457,636.30	1,782,900.00	1,878,548.00
NET INCOME (LOSS) - LIABILITY	714,572.37	781,814.70	222,304.00	874,271.00

Insurance Fund: #26000, Acct 101262

Budget Unit: Unemployment Insurance 7963
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
44100 Interest	0.00	0.00	16.00	16.00
47890 Miscellaneous Revenues	21,462.00	13,189.00	20,464.00	20,464.00
47940 Operating Transfers	0.00	0.00	3,680.00	3,680.00
Total Operating Income	21,462.00	13,189.00	24,160.00	24,160.00
Fund Balance				
26000 Fund Balance (101263)	10,878.00	1,412.00	1,412.00	153,019.00
TOTAL FINANCING SOURCES	32,340.00	14,601.00	25,572.00	177,179.00
Services and Supplies				
51506 Unemployment	30,735.00	18,408.00	24,160.00	24,160.00
52300 Professional & Specialized Services	292.44	292.44	292.00	292.00
Total Services and Supplies	31,027.44	18,700.44	24,452.00	24,452.00
TOTAL OPERATING EXPENSES	31,027.44	18,700.44	24,452.00	24,452.00
NET INCOME (LOSS) - UNEMPLOYMENT	1,312.56	(4,099.44)	1,120.00	152,727.00

Insurance Fund : #26000, Acct 101263

Budget Unit: Property Insurance 7964
Activity: Internal Service

FINANCING USES CLASSIFICATION OPERATING REVENUE AND EXPENSES	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Operating Income				
44100 Interest	0.00	0.00	0.00	0.00
46009 Charges for Services	408.00	408.00	500.00	500.00
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
47940 Operating Transfers	125,000.00	155,000.00	181,000.00	181,000.00
Total Operating Income	125,408.00	155,408.00	181,500.00	181,500.00
Fund Balance				
26000 Fund Balance (101264)	103,392.00	126,699.00	52,580.00	1,339.00
TOTAL FINANCING SOURCES	228,800.00	282,107.00	234,080.00	182,839.00
Services and Supplies				
51500 Insurance and Bonds	101,636.00	125,333.00	181,000.00	157,116.00
TOTAL OPERATING EXPENSES	101,636.00	125,333.00	181,000.00	157,116.00
NET INCOME (LOSS)	127,164.00	156,774.00	53,080.00	25,723.00

Insurance Fund: #26000, Acct 101264



**FY 24-25
Adopted Budget**

**Schedules 12-15
Summary of Special Districts
Governed By:
The Amador County Board of Supervisors**

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COUNTY OF AMADOR
State of California
Summary of Special District Budgets
Fiscal Year 2024-2025
Adopted Budget

DISTRICT	AVAILABLE FINANCING				FINANCING REQUIREMENTS			
	FUND BALANCE AVAILABLE JUNE 30, 2024	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS	ADDITIONAL FINANCING SOURCES	TOTAL AVAILABLE FINANCING	FINANCING USES	PROVISIONS FOR RESERVES AND/OR DESIGNATIONS	TOTAL FINANCING REQUIREMENTS	
VICTORY LIGHTING	45400	5,473.00	0.00	1,400.00	6,873.00	1,400.00	5,473.00	6,873.00
COUNTY SERVICE AREA #4 MARTELL DRAINAGE	49000	939.00	0.00	600.00	1,539.00	0.00	1,539.00	1,539.00
COUNTY SERVICE AREA #5	45800	(65,700.00)	65,700.00	152,000.00	152,000.00	35,000.00	117,000.00	152,000.00
COUNTY SERVICE AREA #6	45900	(87.00)	87.00	14,000.00	14,000.00	14,000.00	0.00	14,000.00
COUNTY SERVICE AREA #8 CARBONDALE WATER, SEWER, ROADS	45100	43.00	0.00	0.00	43.00	0.00	43.00	43.00
TOTAL	(59,332.00)	65,787.00	168,000.00	174,455.00	50,400.00	124,055.00	174,455.00	

COUNTY OF AMADOR
State of California
Analysis of Fund Balance
Unreserved/Undesignated
Fiscal Year 2024-2025
Adopted Budget

Actual	v
Estimated	

DISTRICT	FUND	FUND BALANCE PER AUDITOR AS OF		GENERAL & OTHER RESERVES	DESIGNATIONS	FUND BALANCE UNRESERVED/ UNDESIGNATED
		JUNE 30, 2024	ENCUMBRANCES			JUNE 30, 2024
VICTORY LIGHTING	45400	71,603.00	0.00	66,130.00	0.00	5,473.00
COUNTY SERVICE AREA #4 MARTELL DRAINAGE	49000	49,071.00	0.00	48,132.00	0.00	939.00
COUNTY SERVICE AREA #5	45800	2,121,449.00	0.00	65,700.00	2,121,449.00	(65,700.00)
COUNTY SERVICE AREA #6	45900	607.00	0.00	694.00	0.00	(87.00)
COUNTY SERVICE AREA #8 CARBONDALE WATER, SEWER, ROADS	45100	1,361.00	0.00	1,318.00	0.00	43.00
TOTAL		2,244,091.00	0.00	181,974.00	2,121,449.00	(59,332.00)

COUNTY OF AMADOR
State of California
Detail of Provisions For Reserves/Designations
of Special Districts
Fiscal Year 2024-2025
Adopted Budget

DISTRICT	FUND	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION			INCREASES OR NEW RESERVES/DESIGNATIONS TO BE PROVIDED IN BUDGET YEAR		
		RESERVES/ DESIGNATIONS AS OF JUNE 30, 2024	RECOMMENDED	APPROVED/ ADOPTED BY THE GOVERNING BOARD	RECOMMENDED	APPROVED/ ADOPTED BY THE GOVERNING BOARD	RESERVES/ DESIGNATIONS FOR BUDGET YEAR
VICTORY LIGHTING	45400	66,130.00	0.00	0.00	0.00	5,473.00	71,603.00
COUNTY SERVICE AREA #4 MARTELL DRAINAGE	49000	48,132.00	0.00	0.00	0.00	1,539.00	49,671.00
COUNTY SERVICE AREA #5	45800	2,121,449.00	0.00	65,700.00	0.00	117,000.00	2,172,749.00
COUNTY SERVICE AREA #6	45900	694.00	0.00	87.00	0.00	0.00	607.00
COUNTY SERVICE AREA #8 CARBONDALE WATER, SEWER, ROADS	45100	1,318.00	0.00	0.00	0.00	43.00	1,361.00
TOTAL		2,237,723.00	0.00	65,787.00	0.00	124,055.00	2,295,991.00

Budget Unit: VICTORY LIGHTING DISTRICT
Governed By: Board of Supervisors

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41010 Current Secured	3,609.83	3,972.73	1,250.00	1,250.00
41020 Current Unsecured	72.79	96.61	0.00	0.00
41100 Prior Unsecured	1.42	2.31	0.00	0.00
41120 Supplemental Roll	118.03	54.22	0.00	0.00
41121 Delinquent Supplemental	7.88	11.37	0.00	0.00
Total Taxes	3,809.95	4,137.24	1,250.00	1,250.00
Interest and Rentals				
44100 Interest	775.78	2,151.22	115.00	115.00
Intergovernmental Revenue				
45260 State Homeowners Property	34.86	36.20	35.00	35.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
Total Revenue	4,620.59	6,324.66	1,400.00	1,400.00
Fund Balance				
45400 Fund Balance	741.00	1,491.00	0.00	5,473.00
Cancellation of Reserves				
45400 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	5,361.59	7,815.66	1,400.00	6,873.00
Services and Supplies				
52300 Professional & Specialized Services	98.95	104.37	300.00	300.00
53000 Utilities	695.84	747.16	1,100.00	1,100.00
Total Services and Supplies	794.79	851.53	1,400.00	1,400.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Designations	0.00	0.00	0.00	0.00
Reserves	695.84	1,491.00	0.00	5,473.00
Total Appropriations	695.84	1,491.00	0.00	5,473.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,490.63	2,342.53	1,400.00	6,873.00
NET COST	(3,870.96)	(5,473.13)	0.00	0.00

Fund 45400 Victory Lighting, Department 8454

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: COUNTY SERVICE AREA # 4
MARTELL DRAINAGE
Governed By: Board of Supervisors

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	579.04	1,539.45	600.00	600.00
Fund Balance				
45400 Fund Balance	(455.00)	21.00	0.00	939.00
Cancellation of Reserves				
45400 Reserves Cancelled	0.00	(21.00)	0.00	0.00
TOTAL REVENUE	124.04	1,539.45	600.00	1,539.00
Services and Supplies				
52300 Professional & Specialized Services	0.00	0.00	0.00	0.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Designations	0.00	0.00	0.00	0.00
Reserves	145.00	600.00	600.00	1,539.00
Total Appropriations	145.00	600.00	600.00	1,539.00
TOTAL EXPENDITURES/APPROPRIATIONS	145.00	600.00	600.00	1,539.00
NET COST	20.96	(939.45)	0.00	0.00

Fund 49000 CSA # 4 Sewer, Department 8904

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: COUNTY SERVICE AREA # 5
COUNTY WIDE ROAD MAINT.
Governed By: Board of Supervisors

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	21,787.45	62,317.44	10,000.00	10,000.00
Other Revenue				
47010 Assessments	160,966.71	163,056.86	142,000.00	142,000.00
Total Revenue	182,754.16	225,374.30	152,000.00	152,000.00
Fund Balance				
45800 Fund Balance	(65,700.00)	(65,700.00)	(65,700.00)	-65,700.00
Cancellation of Reserves/Designations				
45800 Reserves/Designations Cancelled	65,700.00	65,700.00	65,700.00	65,700.00
TOTAL REVENUE	182,754.16	225,374.30	152,000.00	152,000.00
Services and Supplies				
52300 Professional & Specialized Services	0.00	0.00	3,000.00	3,000.00
52310 Public Works Charges	0.00	0.00	25,000.00	25,000.00
53000 Utilities	7,271.71	9,309.62	7,000.00	7,000.00
Total Services and Supplies	7,271.71	9,309.62	35,000.00	35,000.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Designations	117,000.00	117,000.00	117,000.00	117,000.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	117,000.00	117,000.00	117,000.00	117,000.00
TOTAL EXPENDITURES/APPROPRIATIONS	124,271.71	126,309.62	152,000.00	152,000.00
NET COST	(58,482.45)	(99,064.68)	0.00	0.00

Fund 45800 CSA # 5 Road Maintenance

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: COUNTY SERVICE AREA # 6
SEWERAGE MONITORING
Governed By: Board of Supervisors

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	67.87	205.96	0.00	0.00
Other Revenue				
47010 Assessments	17,389.00	16,207.00	14,000.00	14,000.00
Total Revenue	17,456.87	16,412.96	14,000.00	14,000.00
Fund Balance				
45900 Fund Balance	(270.00)	457.00	0.00	(87.00)
Cancellation of Reserves/Designations				
45900 Reserves/Designations Cancelled	270.00	0.00	0.00	87.00
TOTAL REVENUE	17,524.74	17,075.92	14,000.00	14,000.00
Services and Supplies				
52491 Environmental Health Services	17,000.00	16,500.00	14,000.00	14,000.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Designations	0.00	0.00	0.00	0.00
Reserves	0.00	457.00	0.00	0.00
Total Appropriations	0.00	457.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	17,000.00	16,957.00	14,000.00	14,000.00
NET COST	(524.74)	(118.92)	0.00	0.00

Fund 45900 CSA # 6 Sewerage, Department 8590

Budget Unit: COUNTY SERVICE AREA # 8
CARBONDALE DISTRICT
Governed By: Board of Supervisors

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	16.04	42.70	0.00	0.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
Fund Balance				
45100 Fund Balance	7.00	16.00	0.00	43.00
Cancellation of Reserves/Designations				
45100 Reserves/Designations Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	23.04	58.70	0.00	43.00
Services and Supplies				
52300 Professional & Specialized Services	0.00	0.00	0.00	0.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Designations	0.00	0.00	0.00	0.00
Reserves	7.00	16.00	0.00	43.00
Total Appropriations	7.00	16.00	0.00	43.00
TOTAL EXPENDITURES/APPROPRIATIONS	7.00	16.00	0.00	43.00
NET COST	(16.04)	-42.70	0.00	0.00

Fund 45900 CSA # 8 Carbondale District, Department 8510



**FY 24-25
Adopted Budget**

**Schedules 12-15
Summary of Special Districts
Governed By: Local Boards**

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COUNTY OF AMADOR
State of California
Summary of Special District Budgets
Fiscal Year 2024-2025
Adopted Budget

DISTRICT	FUND	AVAILABLE FINANCING:				FINANCING REQUIREMENTS		
		FUND BALANCE AVAILABLE JUNE 30, 2024	CANCELLATION OF PRIOR YEAR RESERVES/ DESIGNATIONS	ESTIMATED ADDITIONAL FINANCING SOURCES	TOTAL AVAILABLE FINANCING	ESTIMATED FINANCING USES	PROVISIONS FOR RESERVES AND/OR DESIGNATIONS	TOTAL FINANCING REQUIREMENTS
AMADOR FIRE PROTECTION	45500	7,843,028.00	0.00	1,506,171.00	9,349,199.00	9,354,615.00	0.00	9,354,615.00
ABANDONED VEHICLE ABATEMENT	80600	73,645.00	0.00	75,000.00	148,645.00	148,645.00	0.00	148,645.00
JACKSON VALLEY FIRE	82000	290,476.00	0.00	256,925.00	547,401.00	547,401.00	0.00	547,401.00
SUTTER CREEK FIRE	82500	372,712.00	0.00	561,700.00	934,412.00	934,412.00	0.00	934,412.00
IONE MEMORIAL DISTRICT	83000	130,249.00	0.00	117,000.00	247,249.00	247,249.00	0.00	247,249.00
JACKSON VALLEY FIRE MEASURE M	83100	31,600.00	0.00	387,500.00	419,100.00	460,191.00	0.00	460,191.00
AMADOR AIR DISTRICT	83500	284,008.00	0.00	480,831.00	764,839.00	764,839.00	0.00	764,839.00
LAFCO	83900	91,169.00	0.00	90,632.00	181,801.00	181,801.00	0.00	181,801.00
TWP 2 PUBLIC CEMETERY	84000	123,324.00	0.00	161,500.00	284,824.00	284,824.00	0.00	284,824.00
AMADOR FIRE PROTECTION DISTRICT MEASURE M	85800	280,172.00	0.00	4,408,859.00	4,689,031.00	4,701,743.00	0.00	4,701,743.00
LOCKWOOD FIRE PROTECTION	86800	133,828.00	0.00	270,000.00	403,828.00	403,828.00	0.00	403,828.00
FIRST 5 DISTRICT	89600	279,782.00	0.00	693,657.00	973,439.00	973,439.00	0.00	973,439.00
IHSS PUBLIC AUTHORITY	89800	(4,000.00)	0.00	417,388.00	413,388.00	413,388.00	0.00	413,388.00
TOTAL		9,929,993.00	0.00	9,427,163.00	19,357,156.00	19,416,375.00	0.00	19,416,375.00

Actual
Estimated

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LESS: FUND BALANCE
RESERVES/DESIGNATED AT JUNE 30, 2024

DISTRICT	FUND	FUND BALANCE PER AUDITOR AS OF JUNE 30, 2024	ENCUMBRANCES	GENERAL & OTHER RESERVES	DESIGNATIONS	FUND BALANCE UNRESERVED/ UNDESIGNATED JUNE 30, 2024 ACTUAL
AMADOR FIRE PROTECTION	45500	8,690,625.00		847,597.00		7,843,028.00
ABANDONED VEHICLE ABATEMENT	80600	130,514.00		56,869.00		73,645.00
JACKSON VALLEY FIRE	82000	524,129.00		233,653.00		290,476.00
SUTTER CREEK FIRE	82500	1,016,609.00		643,897.00		372,712.00
IONE MEMORIAL DISTRICT	83000	510,778.00		380,529.00		130,249.00
JACKSON VALLEY FIRE MEASURE M	83100	847,543.00		815,943.00		31,600.00
AMADOR AIR DISTRICT	83500	659,988.00		375,980.00		284,008.00
LAFCO	83900	174,871.00		83,702.00		91,169.00
TWP 2 PUBLIC CEMETERY	84000	520,620.00		397,296.00		123,324.00
AMADOR FIRE PROTECTION DISTRICT MEASURE M	85800	1,858,010.00		1,577,838.00		280,172.00
LOCKWOOD FIRE PROTECTION	86800	429,517.00		295,689.00		133,828.00
FIRST 5 DISTRICT	89600	704,215.00		424,433.00		279,782.00
IHSS PUBLIC AUTHORITY	89800	0.00	4,000.00	0.00		(4,000.00)
TOTAL		16,067,419.00	4,000.00	6,133,426.00	0.00	9,929,993.00

COUNTY OF AMADOR
State of California
Detail of Provisions for
Reserve/Designations of Special Districts
Fiscal Year 2024-2025
Adopted Budget

DISTRICT	FUND	RESERVES/ DESIGNATIONS AS OF JUNE 30, 2024	AMOUNT MADE AVAILABLE FOR FINANCING BY CANCELLATION		INCREASES OR NEW RESERVES/DESIGNATIONS TO BE PROVIDED IN BUDGET YEAR		TOTAL RESERVES/ DESIGNATIONS FOR BUDGET YEAR
			RECOMMENDED	APPROVED/ ADOPTED BY THE GOVERNING BOARD	RECOMMENDED	APPROVED/ ADOPTED BY THE GOVERNING BOARD	
AMADOR FIRE PROTECTION	45500	847,597.00		0.00		0.00	847,597.00
ABANDONED VEHICLE ABATEMENT	80600	56,869.00		0.00		0.00	56,869.00
JACKSON VALLEY FIRE	82000	233,653.00		0.00		0.00	233,653.00
SUTTER CREEK FIRE	82500	643,897.00		0.00		0.00	643,897.00
IONE MEMORIAL DISTRICT	83000	380,529.00		0.00		0.00	380,529.00
JACKSON VALLEY FIRE MEASURE M	83100	815,943.00		0.00		0.00	815,943.00
AMADOR AIR DISTRICT	83500	375,980.00		0.00		0.00	375,980.00
LAFCO	83900	83,702.00		0.00		0.00	83,702.00
TWP 2 PUBLIC CEMETERY	84000	397,296.00		0.00		0.00	397,296.00
AMADOR FIRE PROTECTION DISTRICT MEASURE M	85800	1,577,838.00		0.00		0.00	1,577,838.00
LOCKWOOD FIRE PROTECTION	86800	295,689.00		0.00		0.00	295,689.00
FIRST 5 DISTRICT	89600	424,433.00		0.00		0.00	424,433.00
IHSS PUBLIC AUTHORITY	89800	0.00		0.00		0.00	0.00
TOTAL		6,133,426.00	0.00	0.00	0.00	0.00	6,133,426.00

Budget Unit: AMADOR FIRE PROTECTION DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41010 Current Secured	24,023.34	24,850.03	25,000.00	25,000.00
41020 Current Unsecured	478.93	595.75	600.00	600.00
41100 Prior Unsecured	8.89	15.18	0.00	0.00
41120 Supplemental Roll	762.43	343.16	340.00	340.00
41121 Delinquent Supplemental	49.46	74.80	0.00	0.00
Total Taxes	25,323.05	25,878.92	25,940.00	25,940.00
Interest and Rentals				
44100 Interest	14,253.33	282,909.40	130,000.00	130,000.00
Intergovernmental Revenue				
45244 State Aid Construction	8,100,000.00	0.00	0.00	0.00
45260 State Homeowners Property	229.06	223.54	225.00	225.00
45375 CA Fire Foundation Investigations	0.00	0.00	0.00	0.00
45600 Other Government State	149,395.00	52,434.57	42,000.00	42,000.00
45640 Aid From Other Agencies	0.00	0.00	0.00	0.00
Total Intergovernmental Revenue	8,249,624.06	52,658.11	42,225.00	42,225.00
Charges for Services				
46009 Charges for Services	206,175.60	216,597.77	232,016.00	232,016.00
46024 Impact Fees/Mitigation	48,689.34	72,426.38	55,000.00	55,000.00
46165 Fire Prevention Fees	29,495.00	25,727.50	20,000.00	20,000.00
46880 Training	14,900.00	2,000.00	2,000.00	2,000.00
Total Charges for Services	299,259.94	316,751.65	309,016.00	309,016.00
Other Revenue				
47010 Special Assessments	662,746.79	1,043,351.36	835,000.00	835,000.00
47183 FEMA Fire Grant	0.00	59,094.84	29,090.00	29,090.00
47184 Volunteer Fire Grant	8,416.90	9,991.03	20,000.00	20,000.00
47186 OES Grant	25,000.00	8,595.78	0.00	0.00
47187 CA OTS Grant	0.00	42,486.10	0.00	0.00
47890 Miscellaneous Revenues	197,061.97	177,115.57	114,900.00	114,900.00
Total Other Revenue	893,225.66	1,340,634.68	998,990.00	998,990.00
Total Revenue	9,481,686.04	2,018,832.76	1,506,171.00	1,506,171.00
Fund Balance				
45500 Fund Balance	270,403.01	8,290,771.00	7,848,444.00	7,843,028.00
Cancellation of Reserves				
45500 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	9,752,089.05	10,309,603.76	9,354,615.00	9,349,199.00

Budget Unit: AMADOR FIRE PROTECTION DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Salaries and Benefits				
50100 Salaries and Wages	419,943.42	399,415.23	495,533.00	495,533.00
50300 Retirement - Employer's Share	0.00	0.00	0.00	0.00
50304 Retirement - PERS Misc. Unfunded Li:	0.00	0.00	0.00	0.00
50310 FICA/Medicare Tax - Employer's Shar	31,524.37	30,268.06	35,093.00	35,093.00
50400 Employee Group Insurance	0.00	1,123.50	0.00	0.00
50500 Workers' Compensation Insurance	15,049.00	20,477.00	22,500.00	22,500.00
50600 Unemployment Insurance	874.24	854.24	600.00	600.00
Total Salaries and Benefits	467,391.03	452,138.03	553,726.00	553,726.00
Services and Supplies				
51110 Clothing and Personal Supplies - Safe	55,547.11	4,993.89	10,000.00	10,000.00
51200 Communications	24,662.44	50,069.07	20,783.00	20,783.00
51500 Insurance and Bonds	53,326.51	58,414.09	55,000.00	55,000.00
51700 Maintenance - Equipment	261,260.15	320,117.56	244,240.00	244,240.00
51760 Maintenance - Programs	39,191.37	43,485.78	48,845.00	48,845.00
51800 Maintenance - Bldgs & Structures	9,067.47	12,304.10	9,512.00	9,512.00
52000 Memberships	3,042.26	2,526.00	2,326.00	2,326.00
52200 Office Expense	17,132.60	9,272.21	9,269.00	9,269.00
52211 G.S.A. Cost Allocation	1,054.00	1,845.00	4,602.00	4,602.00
52300 Professional & Specialized Services	94,539.07	120,676.89	78,840.00	78,840.00
52329 Training	48,918.93	52,562.42	45,800.00	45,800.00
52400 Publications and Legal Notices	4,315.85	2,846.84	3,810.00	3,810.00
52500 Rents, Leases - Equipment	1,930.76	2,079.32	2,079.00	2,079.00
52600 Rents, Leases - Buildings	6,548.24	6,625.72	6,625.00	6,625.00
52700 Minor Equipment	62,413.86	115,643.23	93,500.00	93,500.00
52800 Special Departmental Expense	59,299.78	51,490.08	39,000.00	39,000.00
52900 G.S.A. and In-County Travel	123,272.41	111,840.42	121,000.00	121,000.00
52910 Meetings and Conventions	900.00	0.00	0.00	0.00
53000 Utilities	42,561.84	45,851.17	48,100.00	48,100.00
Total Services and Supplies	908,984.65	1,012,643.79	843,331.00	843,331.00
Other Charges				
54183 FEMA Fire Grant	0.00	64,623.27	32,000.00	32,000.00
54184 Volunteer Fire Grant	8,400.00	19,982.08	40,000.00	40,000.00
54185 CA Fire Investigation Grant	0.00	0.00	0.00	0.00
54186 OES Grant	24,999.97	0.00	0.00	0.00
54187 CA OTS Grant	0.00	42,486.10	0.00	0.00
54192 COVID 19 Expenses	0.00	0.00	0.00	0.00
55201 Debt Service Principal	46,174.02	47,461.12	48,785.00	48,785.00
55202 Debt Service Interest	5,367.71	4,080.61	2,758.00	2,758.00
Total Other Charges	84,941.70	178,633.18	123,543.00	123,543.00
Capital (Fixed) Assets				
56110 Buildings and Improvements	0.00	0.00	0.00	0.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: AMADOR FIRE PROTECTION DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
56120 Pine Grove Station Build	0.00	19,275.00	7,276,863.00	7,276,863.00
56200 Fixed Assets - Equipment	0.00	0.00	557,152.00	557,152.00
56270 Fixed Asset - Land	0.00	803,886.13	0.00	0.00
Total Capital (Fixed) Assets	0.00	823,161.13	7,834,015.00	7,834,015.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	0.00	0.00	0.00	0.00
598150 AFPD ADJ	0.20	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	1,461,317.58	2,466,576.13	9,354,615.00	9,354,615.00
NET COST	(8,290,771.47)	(7,843,027.63)	0.00	5,416.00

Fund 45500 Amador Fire Protection District, Dept. 8550

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: ABANDONED VEHICLE ABATEMENT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	1,208.27	4,031.38	0.00	0.00
Intergovernmental Revenue				
45073 Abandoned Vehicle Fees	55,702.39	55,874.99	55,000.00	55,000.00
Other Revenue				
47890 Miscellaneous Revenues	4,737.54	27,372.86	0.00	0.00
47895 Scrap and Tow Revenue	21,800.00	2,275.00	20,000.00	20,000.00
Total Other Revenue	26,537.54	29,647.86	20,000.00	20,000.00
Total Revenue	83,448.20	89,554.23	75,000.00	75,000.00
Fund Balance				
80600 Fund Balance	27,760.00	53,099.00	73,645.00	73,645.00
Cancellation of Reserves				
80600 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	111,208.20	142,653.23	148,645.00	148,645.00
Services and Supplies				
52200 Office Expense	817.92	2,071.49	4,000.00	4,000.00
52300 Professional & Specialized Services	52,737.57	66,263.92	50,000.00	50,000.00
52800 Special Departmental Expense	140.00	672.82	54,500.00	54,500.00
52900 G.S.A. and In-County Travel	0.00	0.00	0.00	0.00
Total Services and Supplies	53,695.49	69,008.23	108,500.00	108,500.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	4,413.64	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	13,599.00	0.00	40,145.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	13,599.00	0.00	40,145.00
TOTAL EXPENDITURES/APPROPRIATIONS	58,109.13	82,607.23	108,500.00	148,645.00
NET COST	(53,099.07)	(60,046.00)	(40,145.00)	0.00

Fund 80600 Amador Vehicle Abatement, Department 8060

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: JACKSON VALLEY FIRE DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41010 Current Secured	127,053.59	129,953.01	105,000.00	105,000.00
41020 Current Unsecured	2,559.41	3,146.20	0.00	0.00
41100 Prior Unsecured	47.71	81.13	0.00	0.00
41120 Supplemental Roll	4,080.40	1,821.11	0.00	0.00
41121 Delinquent Supplemental	265.34	399.73	0.00	0.00
Total Taxes	134,006.45	135,401.18	105,000.00	105,000.00
Interest and Rentals				
44100 Interest	4,787.37	13,793.54	1,500.00	1,500.00
Intergovernmental Revenue				
45240 State Aid Other	54,070.95	0.00	0.00	0.00
45260 State Homeowners Prop. Tax Exempt.	1,224.14	1,180.92	850.00	850.00
45630 Federal Other	3.85	0.00	0.00	0.00
Total Intergovernmental Revenue	55,298.94	1,180.92	850.00	850.00
Charges for Services				
46009 Charges for Services	0.00	70,690.00	70,000.00	70,000.00
46024 Mitigation Fees	4,000.00	24,466.15	2,000.00	2,000.00
46027 EBMUD - Mitigation	20,452.25	19,350.50	21,000.00	21,000.00
Total Charges for Services	24,452.25	114,506.65	93,000.00	93,000.00
Other Revenue				
47010 Assessments	51,196.00	51,290.00	55,375.00	55,375.00
47890 Miscellaneous Revenue	5,967.91	9,586.82	1,200.00	1,200.00
Total Other Revenue	57,163.91	60,876.82	56,575.00	56,575.00
Total Revenue	275,708.92	325,759.11	256,925.00	256,925.00
Fund Balance				
82000 Fund Balance	129,077.00	9,092.00	290,476.00	290,476.00
Cancellation of Reserves				
82000 Reserves Cancelled	0.00	93,567.00	0.00	0.00
TOTAL REVENUE	397,833.06	422,969.94	547,401.00	547,401.00
Salaries and Benefits				
50100 Salaries and Wages	27,230.56	5,650.00	11,500.00	11,500.00
50310 FICA/Medicare - Employer's Share	2,083.14	432.24	880.00	880.00
50400 Employee Group Insurance	0.00	776.66	0.00	0.00
50600 Unemployment	32.50	0.00	250.00	250.00
Total Salaries and Benefits	29,346.20	6,858.90	12,630.00	12,630.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: JACKSON VALLEY FIRE DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Services and Supplies				
51100 Clothing and Personal Supplies	6,711.87	6,578.23	9,500.00	9,500.00
51120 Safety Boots	0.00	0.00	0.00	0.00
51200 Communications	6,658.71	1,312.19	3,500.00	3,500.00
51500 Insurance	8,292.00	58,997.00	70,000.00	70,000.00
51700 Maintenance - Equipment	32,010.72	36,261.70	45,000.00	45,000.00
51800 Maintenance - Buildings	16,678.62	6,273.07	12,500.00	12,500.00
51900 Medical, Dental, and Lab Supplies	3,065.47	2,402.30	3,800.00	3,800.00
52000 Memberships	64.60	293.79	0.00	0.00
52100 Miscellaneous Expense	5,709.98	4,580.25	2,000.00	2,000.00
52200 Office Expenses	2,228.45	2,068.86	3,500.00	3,500.00
52300 Professional & Specialized Services	8,623.31	9,493.85	4,000.00	4,000.00
52314 Emergency Medical Services	160.00	80.00	0.00	0.00
52328 P.S. - Audits	0.00	10,772.78	8,250.00	8,250.00
52329 Training	0.00	1,319.68	5,000.00	5,000.00
52500 Rents, Leases - Equipment	299.00	0.00	0.00	0.00
52700 Minor Equipment	11,453.13	4,259.45	3,000.00	3,000.00
52800 Special Departmental Expense	1,609.45	4,056.23	2,400.00	2,400.00
52855 JVF Fire Protection	700.00	850.00	1,000.00	1,000.00
52856 JVF Fire Prevention	0.00	0.00	0.00	0.00
52900 G.S.A. and In-County Travel	18,481.44	18,769.21	18,500.00	18,500.00
53000 Utilities	14,524.17	21,155.76	21,000.00	21,000.00
Total Services and Supplies	137,270.92	189,524.35	212,950.00	212,950.00
Capital (Fixed) Assets				
56100 Structures	0.00	0.00	0.00	0.00
56180 Major Capital Improvements	0.00	0.00	40,000.00	40,000.00
56200 Equipment	100,000.00	46,422.31	46,422.00	46,422.00
56201 Major Equipment Purchases	0.00	0.00	0.00	0.00
Total Capital (Fixed) Assets	100,000.00	46,422.31	86,422.00	86,422.00
Appropriations				
Contingencies	0.00	47,582.00	0.00	0.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	47,582.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	266,617.12	290,387.56	312,002.00	312,002.00
NET COST	(131,215.94)	(132,582.38)	(235,399.00)	(235,399.00)

Fund 82000 Jackson Valley Fire, Department 8200

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: SUTTER CREEK FIRE DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41010 Current Secured	275,497.31	288,076.92	236,500.00	236,500.00
41020 Current Unsecured	5,573.49	7,010.53	0.00	0.00
41100 Prior Unsecured	105.22	176.66	0.00	0.00
41120 Supplemental Roll	8,928.64	4,019.84	0.00	0.00
41121 Delinquent Supplemental	585.23	870.46	0.00	0.00
Total Taxes	290,689.89	300,154.41	236,500.00	236,500.00
Interest and Rentals				
44100 Interest	10,100.07	29,544.11	3,000.00	3,000.00
Intergovernmental Revenue				
45240 State Aid Other	0.00	0.00	0.00	0.00
45260 State Homeowners Property	2,666.54	2,630.16	0.00	0.00
Total Intergovernmental Revenue	2,666.54	2,630.16	0.00	0.00
Other Revenue				
47018 CFD - Sutter Creek Fire	2,439.29	3,445.59	2,200.00	2,200.00
47890 Miscellaneous Revenues	61,728.12	1,881.43	20,000.00	20,000.00
Total Other Revenue	64,167.41	5,327.02	22,200.00	22,200.00
Total Revenue	367,623.91	337,655.70	261,700.00	261,700.00
Fund Balance				
82000 Fund Balance	92,560.00	138,765.00	186,356.00	186,356.00
Cancellation of Reserves				
82000 Reserves Cancelled	27,135.00	0.00	0.00	0.00
TOTAL REVENUE	487,318.91	476,420.70	448,056.00	448,056.00
Salaries and Benefits				
50100 Salaries and Wages	105,768.50	86,870.25	82,895.00	82,895.00
50310 FICA/Medicare Tax - Employer's Share	8,091.30	6,645.56	0.00	0.00
50600 Unemployment Insurance	0.00	0.00	0.00	0.00
Total Salaries and Benefits	113,859.80	93,515.81	82,895.00	82,895.00
Services and Supplies				
51100 Clothing and Personal Supplies	11,409.18	9,240.20	12,000.00	12,000.00
51200 Communications	29,127.41	19,142.79	20,000.00	20,000.00
51400 Household Expense	2,421.58	1,777.52	3,000.00	3,000.00
51500 Insurance and Bonds	30,771.00	13,780.00	13,000.00	13,000.00
51700 Maintenance - Equipment	43,393.32	26,516.14	35,000.00	35,000.00
51800 Maintenance - Bldgs & Structures	6,103.60	10,316.19	10,000.00	10,000.00
51900 Medical & Dental Supplies - Lab	4,695.20	2,065.24	3,000.00	3,000.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: SUTTER CREEK FIRE DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52000 Memberships	187.50	287.50	1,500.00	1,500.00
52200 Office Expense	2,732.29	980.85	2,000.00	2,000.00
52300 Professional & Specialized Services	15,499.73	17,483.73	14,500.00	14,500.00
52328 Audits	0.00	12,825.00	8,000.00	8,000.00
52329 Training	0.00	0.00	0.00	0.00
52358 Psychological Testing	0.00	0.00	0.00	0.00
52400 Publications and Legal Notices	0.00	0.00	500.00	500.00
52500 Rents, Leases - Equipment	2,496.03	3,772.51	5,000.00	5,000.00
52700 Minor Equipment	16,629.12	22,989.24	10,000.00	10,000.00
52800 Special Departmental Expense	30,256.55	4,406.88	8,000.00	8,000.00
52900 G.S.A. and In-County Travel	24,755.99	19,877.39	21,000.00	21,000.00
53000 Utilities	13,708.00	15,237.19	14,000.00	14,000.00
54000 Countywide Cost Plan	0.00	0.00	8,000.00	8,000.00
Total Services and Supplies	234,186.50	180,698.37	188,500.00	188,500.00
Capital (Fixed) Assets				
56100 Structures	0.00	0.00	100,000.00	100,000.00
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
56204 Equipment - Mitigation	0.00	0.00	10,000.00	10,000.00
Total Capital (Fixed) Assets	0.00	0.00	110,000.00	110,000.00
Appropriations				
Contingencies	0.00	19,070.00	0.00	66,661.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	19,070.00	0.00	66,661.00
TOTAL EXPENDITURES/APPROPRIATIONS	348,046.30	293,284.18	381,395.00	448,056.00
NET COST	(139,272.61)	(183,136.52)	(66,661.00)	0.00

Fund 82500 Sutter Creek Fire, Dept. 8250

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: SUTTER CREEK FIRE PROTECTION
DISTRICT MEASURE M/172
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45641 AFPA M/P172	434,805.59	428,395.00	300,000.00	300,000.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
Total Revenue	434,805.59	428,395.00	300,000.00	300,000.00
Fund Balance				
83100 Fund Balance	0.00	138,765.00	186,356.00	186,356.00
Cancellation of Reserves				
83100 Reserves Cancelled	83,000.00	0.00	0.00	0.00
TOTAL REVENUE	517,805.59	567,160.00	486,356.00	486,356.00
Salaries and Benefits				
50100 Salaries and Wages	262,999.35	300,529.52	265,000.00	265,000.00
50310 FICA/Medicare Tax - Employer's Share	23,855.29	22,990.51	0.00	0.00
50400 Employee Group Insurance	0.00	0.00	0.00	0.00
50600 Unemployment Insurance	0.00	0.00	0.00	0.00
Total Salaries and Benefits	286,854.64	323,520.03	265,000.00	265,000.00
Services and Supplies				
51100 Clothing and Personal Supplies	41.77	0.00	10,000.00	10,000.00
51110 Clothing and Personal Supplies - Protecti	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	92,651.30	73,134.66	108,000.00	108,000.00
Total Services and Supplies	92,693.07	73,134.66	118,000.00	118,000.00
Appropriations				
Contingencies	0.00	55,765.00	0.00	103,356.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	55,765.00	0.00	103,356.00
TOTAL EXPENDITURES/APPROPRIATIONS	379,547.71	452,419.69	383,000.00	486,356.00
NET COST	(138,257.88)	(114,740.31)	(103,356.00)	0.00

Fund 82500 Sutter Creek Fire, Dept. 8259

Budget Unit: IONE MEMORIAL DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41010 Current Secured	107,712.71	118,360.40	106,000.00	106,000.00
41020 Current Unsecured	2,183.93	2,891.80	0.00	0.00
41100 Prior Unsecured	39.70	69.22	0.00	0.00
41120 Supplemental Roll	3,449.33	1,624.34	0.00	0.00
41121 Delinquent Supplemental	220.83	341.09	0.00	0.00
Total Taxes	113,606.50	123,286.85	106,000.00	106,000.00
Interest and Rentals				
44100 Interest	5,651.07	15,229.27	2,000.00	2,000.00
44200 Rentals	11,130.00	9,965.00	0.00	0.00
Total Interest and Rentals	16,781.07	25,194.27	2,000.00	2,000.00
Intergovernmental Revenue				
45260 State Homeowners Property	1,044.08	1,083.72	0.00	0.00
Other Revenue				
47890 Miscellaneous Revenues	(292.50)	(350.00)	9,000.00	9,000.00
Total Revenue	131,139.15	149,214.84	117,000.00	117,000.00
Fund Balance				
83000 Fund Balance	69,687.00	85,413.00	130,249.00	130,249.00
Cancellation of Reserves				
83000 Reserves Cancelled	13,873.00	0.00	0.00	0.00
TOTAL REVENUE	203,569.15	224,662.84	247,249.00	247,249.00
Salaries and Benefits				
50100 Salaries and Wages	26,500.00	22,276.35	26,500.00	26,500.00
50310 FICA/Medicare Tax - Employer's Share	2,027.25	1,704.14	2,028.00	2,028.00
50500 Workers' Compensation Insurance	1,820.00	0.00	2,000.00	2,000.00
Total Salaries and Benefits	30,347.25	23,980.49	30,528.00	30,528.00
Services and Supplies				
51200 Communications	0.00	0.00	600.00	600.00
51400 Household Expense	1,314.39	1,236.95	1,200.00	1,200.00
51500 Insurance and Bonds	3,277.00	0.00	3,400.00	3,400.00
51700 Maintenance - Equipment	1,930.33	401.67	2,300.00	2,300.00
51706 Rolling Stock Consm Main	1,464.42	32.72	2,000.00	2,000.00
51707 Rolling Stock Durab Main	742.99	1,169.96	2,000.00	2,000.00
51760 Maintenance - Programs	275.56	212.44	200.00	200.00
51800 Maintenance - Bldgs & Structures	4,570.66	4,806.64	3,500.00	3,500.00
52200 Office Expense	1,004.65	208.58	1,300.00	1,300.00
52300 Professional & Specialized Services	15,715.66	23,867.94	16,300.00	16,300.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
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Fiscal Year 2024-2025

Budget Unit: IONE MEMORIAL DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52328 Audits	0.00	0.00	5,500.00	5,500.00
52364 Training	781.25	0.00	2,000.00	2,000.00
52393 Special Projects	6,869.55	5,702.45	10,000.00	10,000.00
52483 Fees for Board Members	0.00	(200.00)	0.00	0.00
52500 Rents, Leases - Equipment	0.00	0.00	200.00	200.00
52700 Minor Equipment	415.00	213.47	2,000.00	2,000.00
52800 Special Departmental Expense	0.00	0.00	0.00	0.00
52809 Vet Hall Spec Request	7,190.77	1,305.87	10,000.00	10,000.00
52905 Travel and Transportation	418.48	324.53	1,000.00	1,000.00
53000 Utilities	18,690.69	19,858.88	21,000.00	21,000.00
Total Services and Supplies	64,661.40	59,142.10	84,500.00	84,500.00
Capital (Fixed) Assets				
56110 Buildings and Improvements	4,664.56	21,256.26	20,000.00	20,000.00
56180 Capital Improvement - Major	29,613.00	0.00	53,599.00	53,599.00
56200 Fixed Assets - Equipment	0.00	0.00	10,000.00	10,000.00
Total Capital (Fixed) Assets	34,277.56	21,256.26	83,599.00	83,599.00
Appropriations				
Contingencies	0.00	3,786.00	0.00	48,622.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	3,786.00	0.00	48,622.00
TOTAL EXPENDITURES/APPROPRIATIONS	129,286.21	108,164.85	198,627.00	247,249.00
NET COST	(74,282.94)	(116,497.99)	(48,622.00)	0.00

Fund 83000 Ione Memorial District, 8300

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: JACKSON VALLEY FIRE DISTRICT
MEASURE M
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	11,360.44	29,471.84	2,500.00	2,500.00
Intergovernmental Revenue				
45240 State Aid Other	17,786.39	0.00	0.00	0.00
45641 AFPA M/P172	378,648.09	362,403.52	385,000.00	385,000.00
Total Intergovernmental Revenue	396,434.48	362,403.52	385,000.00	385,000.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
Total Revenue	407,794.92	391,875.36	387,500.00	387,500.00
Fund Balance				
83100 Fund Balance	162,163.00	(24,718.00)	31,600.00	31,600.00
Cancellation of Reserves				
83100 Reserves Cancelled	0.00	97,409.00	0.00	0.00
TOTAL REVENUE	569,957.92	464,566.36	419,100.00	419,100.00
Salaries and Benefits				
50100 Salaries and Wages	315,654.70	393,872.39	372,960.00	372,960.00
50300 Retirement - Employer's Share	19,053.25	23,402.17	22,700.00	22,700.00
50310 FICA/Medicare Tax - Employer's Share	24,137.96	30,114.65	28,531.00	28,531.00
50400 Employee Group Insurance	4,401.76	13,227.11	28,800.00	28,800.00
50500 Workers' Compensation Insurance	0.00	0.00	0.00	0.00
Total Salaries and Benefits	363,247.67	460,616.32	452,991.00	452,991.00
Services and Supplies				
51100 Clothing and Personal Supplies	0.00	0.00	0.00	0.00
51200 Communications	0.00	0.00	0.00	0.00
51500 Insurance and Bonds	56,312.00	0.00	0.00	0.00
51900 Medical & Dental Supplies - Lab	0.00	0.00	0.00	0.00
52100 Miscellaneous Expense	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	4,062.50	1,960.00	1,800.00	1,800.00
52328 P.S. - Audits	8,250.00	0.00	0.00	0.00
52329 Training	548.00	273.00	5,400.00	5,400.00
52900 G.S.A. and In-County Travel	0.00	0.00	0.00	0.00
Total Services and Supplies	69,172.50	2,233.00	7,200.00	7,200.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: JACKSON VALLEY FIRE DISTRICT
MEASURE M
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	432,420.17	462,849.32	460,191.00	460,191.00
NET COST	(137,537.75)	(1,717.04)	41,091.00	41,091.00

Fund 83100 Jackson Valley Fire District M/172, Department 8301

Budget Unit: AMADOR AIR DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Licenses and Permits				
42145 Burn Permit Fees	27,810.00	24,100.00	23,000.00	23,000.00
Interest and Rentals				
44100 Interest	9,988.04	24,944.70	4,000.00	4,000.00
Intergovernmental Revenue				
45070 Motor Vehicle In-Lieu Tax	259,887.98	208,257.40	185,000.00	185,000.00
45240 State Aid Other	17,583.00	12,074.00	100,321.00	100,321.00
45460 Aid Other Agencies - State Air Pollution	0.00	45,400.00	44,000.00	44,000.00
Total Intergovernmental Revenue	277,470.98	265,731.40	329,321.00	329,321.00
Charges for Services				
46940 Air Pollution Fees	125,978.07	120,580.33	120,510.00	120,510.00
Other Revenue				
47890 Miscellaneous Revenues	9,941.68	6,219.40	4,000.00	4,000.00
Total Revenue	451,188.77	441,575.83	480,831.00	480,831.00
Fund Balance				
83500 Fund Balance	263,350.00	391,430.00	156,871.00	284,008.00
Cancellation of Reserves				
83500 Reserves Cancelled	117,470.00	0.00	0.00	0.00
TOTAL REVENUE	832,008.77	833,005.83	637,702.00	764,839.00
Salaries and Benefits				
50100 Salaries and Wages	173,444.00	183,759.21	194,440.00	194,440.00
50121 Cell Phone Stipend	0.00	0.00	600.00	600.00
50200 Deferred Comp County Match	1,200.00	1,200.00	1,200.00	1,200.00
50300 Retirement - Employer's Share	16,485.40	18,579.96	18,880.00	18,880.00
50304 Retirement - PERS Misc. Unfunded Liab	35,690.00	32,581.00	38,428.00	38,428.00
50310 FICA/Medicare Tax - Employer's Share	12,956.84	13,741.70	14,875.00	14,875.00
50400 Employee Group Insurance	43,555.98	46,962.33	49,441.00	49,441.00
50500 Workers' Compensation Insurance	1,188.33	966.32	1,440.00	1,440.00
Total Salaries and Benefits	284,520.55	297,790.52	319,304.00	319,304.00
Services and Supplies				
51110 Clothing and Personal Supplies	185.00	0.00	500.00	500.00
51200 Communications	4,194.48	4,505.01	4,700.00	4,700.00
51700 Maintenance - Equipment	1,353.22	46,759.11	3,500.00	3,500.00
51760 Maintenance - Programs	2,117.92	2,292.68	2,500.00	2,500.00
52000 Memberships	1,288.15	1,325.51	2,000.00	2,000.00
52200 Office Expense	2,107.53	1,116.38	4,000.00	4,000.00
52211 G.S.A. Cost Allocation	1,244.00	1,515.00	2,500.00	2,500.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: AMADOR AIR DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52300 Professional & Specialized Services	14,558.96	9,532.95	35,000.00	35,000.00
523005 Air Pollution Control Officer	0.00	0.00	0.00	0.00
52380 Air Pollution Hearing Board Fees	0.00	0.00	500.00	500.00
52400 Publications and Legal Notices	192.52	99.21	500.00	500.00
52500 Rents, Leases - Equipment	1,101.83	1,159.51	1,500.00	1,500.00
52600 Rents, Leases - Buildings	0.00	0.00	0.00	0.00
52900 G.S.A. and In-County Travel	2,385.44	2,497.02	3,000.00	3,000.00
52910 Meetings and Conventions	1,957.74	5,926.18	8,800.00	8,800.00
Total Services and Supplies	32,686.79	76,728.56	69,000.00	69,000.00
Other Charges				
54120 Local Funding Projects	105,246.46	76,280.34	164,936.00	164,936.00
54712 Diesel Grants	16,690.18	43,060.50	105,000.00	105,000.00
54715 Carl Moyer Program Grants	1,435.70	602.08	71,000.00	71,000.00
Total Other Charges	123,372.34	119,942.92	340,936.00	340,936.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	0.00	23,155.00	18,213.00	18,213.00
Appropriations				
Contingencies	0.00	10,000.00	10,000.00	17,386.00
Reserves	0.00	31,380.00	0.00	0.00
Total Appropriations	0.00	41,380.00	10,000.00	17,386.00
TOTAL EXPENDITURES/APPROPRIATIONS	440,579.68	558,997.00	757,453.00	764,839.00
NET COST	(391,429.09)	(274,008.83)	119,751.00	0.00

Fund 83500 Amador Air District, Department 8350

Budget Unit: L.A.F.C.O.
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	2,533.95	6,528.84	5,000.00	5,000.00
Intergovernmental Revenue				
45640 Aid from Other Agencies	57,199.00	60,632.00	60,632.00	60,632.00
Charges for Services				
46930 Annexation Fees	498.00	2,000.00	25,000.00	25,000.00
Other Revenue				
47890 Miscellaneous Revenues	0.00	0.00	0.00	0.00
Total Revenue	60,230.95	69,160.84	90,632.00	90,632.00
Fund Balance				
83900 Fund Balance	81,957.00	95,930.00	91,169.00	91,169.00
Cancellation of Reserves				
83900 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	142,187.95	165,090.84	181,801.00	181,801.00
Salaries and Benefits				
50100 Salaries and Wages	535.21	0.00	0.00	0.00
50102 Overtime	2,926.43	4,810.23	15,000.00	15,000.00
50200 Deferred Comp County Match	26.13	21.52	0.00	0.00
50300 Retirement - Employer's Share	51.10	171.30	0.00	0.00
50310 FICA/Medicare Tax - Employer's Share	261.64	375.01	55.00	55.00
50400 Employee Group Insurance	62.00	557.78	250.00	250.00
Total Salaries and Benefits	3,862.51	5,935.84	15,305.00	15,305.00
Services and Supplies				
51200 Communications	200.00	151.20	720.00	720.00
51504 Liability Insurance	4,604.94	5,006.02	4,800.00	4,800.00
51760 Maintenance - Programs	476.56	430.60	431.00	431.00
52000 Memberships	3,330.00	2,460.00	1,599.00	1,599.00
52200 Office Expense	537.97	1,060.36	535.00	535.00
52205 Printing Charges	47.70	61.45	600.00	600.00
52211 GSA Cost Allocation	0.00	488.00	0.00	0.00
52300 Professional & Specialized Services	30,285.07	56,431.62	123,500.00	123,500.00
52400 Publications and Legal Notices	84.48	287.52	1,000.00	1,000.00
52600 Rents, Leases - Buildings	0.00	0.00	2,500.00	2,500.00
52700 Minor Equipment	0.00	0.00	300.00	300.00
52900 G.S.A. and In-County Travel	866.84	1,459.58	4,000.00	4,000.00
52910 Meetings and Conventions	879.90	149.90	9,500.00	9,500.00
Total Services and Supplies	41,313.46	67,986.25	149,485.00	149,485.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: L.A.F.C.O.
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Appropriations				
Contingencies	0.00	21,772.00	0.00	17,011.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	21,772.00	0.00	17,011.00
TOTAL EXPENDITURES/APPROPRIATIONS	45,175.97	95,694.09	164,790.00	181,801.00
NET COST	(97,011.98)	(69,396.75)	(17,011.00)	0.00

Fund 83900 L.A.F.C.O., Department 8390

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: TOWNSHIP #2 PUBLIC CEMETERY
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Taxes				
41010 Current Secured	129,084.80	142,825.39	128,000.00	128,000.00
41020 Current Unsecured	2,636.04	3,489.16	4,000.00	4,000.00
41100 Prior Unsecured	47.92	83.55	0.00	0.00
41120 Supplemental Roll	4,163.41	1,960.16	0.00	0.00
41121 Delinquent Supplemental	266.55	411.70	0.00	0.00
Total Taxes	136,198.72	148,769.96	132,000.00	132,000.00
Interest and Rentals				
44100 Interest	4,805.54	14,387.01	3,500.00	3,500.00
Intergovernmental Revenue				
45260 State Homeowners Property	1,260.24	1,307.60	1,200.00	1,200.00
Charges for Services				
46009 Charges for Services	4,800.00	6,400.00	4,800.00	4,800.00
Other Revenue				
47890 Miscellaneous Revenues	24,771.50	27,307.50	20,000.00	20,000.00
Total Revenue	171,836.00	198,172.07	161,500.00	161,500.00
Fund Balance				
84000 Fund Balance	44,164.00	50,054.00	123,324.00	123,324.00
Cancellation of Reserves				
84000 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	216,000.00	248,226.07	284,824.00	284,824.00
Salaries and Benefits				
50100 Salaries and Wages	37,560.00	51,561.38	42,000.00	42,000.00
50310 FICA/Medicare Tax - Employer's Shar	2,873.34	3,944.43	2,900.00	2,900.00
50500 Workers' Compensation Insurance	2,476.00	0.00	2,500.00	2,500.00
Total Salaries and Benefits	42,909.34	55,505.81	47,400.00	47,400.00
Services and Supplies				
51000 Agricultural Supplies	5,532.43	5,812.97	6,000.00	6,000.00
51110 Clothing and Personal Supplies	18.31	0.00	250.00	250.00
51500 Insurance and Bonds	4,314.00	0.00	4,400.00	4,400.00
51700 Maintenance - Equipment	679.37	1,531.74	1,000.00	1,000.00
51800 Maintenance - Bldgs & Structures	494.69	978.99	1,200.00	1,200.00
52100 Miscellaneous Expense	0.00	0.00	0.00	0.00
52200 Office Expense	2,989.16	3,517.36	2,000.00	2,000.00
52300 Professional & Specialized Services	23,599.64	13,945.68	10,000.00	10,000.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: TOWNSHIP #2 PUBLIC CEMETERY
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52328 Audits	0.00	8,375.00	6,500.00	6,500.00
52364 Training	312.90	(74.91)	1,200.00	1,200.00
52400 Publications and Legal Notices	35.00	805.69	750.00	750.00
52483 Fees for Board Members	5,103.00	5,512.50	6,615.00	6,615.00
52500 Rents, Leases - Equipment	0.00	0.00	500.00	500.00
52700 Minor Equipment	1,150.42	1,879.60	1,500.00	1,500.00
52800 Special Departmental Expense	0.00	0.00	500.00	500.00
53000 Utilities	8,451.60	9,853.65	12,000.00	12,000.00
Total Services and Supplies	52,680.52	52,138.27	54,415.00	54,415.00
Capital (Fixed) Assets				
56110 Buildings and Improvements	1,622.05	9,368.23	1,500.00	1,500.00
56180 Capital Improvement - Major	0.00	1,995.00	16,000.00	16,000.00
56200 Fixed Assets - Equipment	0.00	5,895.00	1,000.00	1,000.00
Total Capital (Fixed) Assets	1,622.05	17,258.23	18,500.00	18,500.00
Appropriations				
Contingencies	0.00	91,239.00	0.00	164,509.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	91,239.00	0.00	164,509.00
TOTAL EXPENDITURES/APPROPRIATIONS	97,211.91	216,141.31	120,315.00	284,824.00
NET COST	(118,788.09)	(32,084.76)	(164,509.00)	0.00

Fund 84000 Township 2 Public Cemetery, Department 8400

Budget Unit: AMADOR FIRE PROTECTION
DISTRICT MEASURE 'M'
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	24,205.63	64,635.14	65,000.00	65,000.00
Intergovernmental Revenue				
45585 FEMA SAFER Grant	0.00	0.00	24,000.00	24,000.00
45640 Aid From Other Agencies	0.00	0.00	0.00	0.00
45641 AFPA M/P172	1,951,516.18	1,897,536.62	1,900,000.00	1,900,000.00
Total Intergovernmental Revenue	1,951,516.18	1,897,536.62	1,924,000.00	1,924,000.00
Charges for Services				
46009 Charges for Services	1,791,411.32	1,804,388.62	1,889,859.00	1,889,859.00
Other Revenue				
47010 Special Assessments	0.00	0.00	225,000.00	225,000.00
47890 Miscellaneous Revenues	175,959.31	31,450.30	0.00	0.00
47894 CFD Miscellaneous	45,895.95	49,370.19	47,000.00	47,000.00
47940 Operating Transfers	258,000.00	258,000.00	258,000.00	258,000.00
Total Other Revenue	479,855.26	338,820.49	530,000.00	530,000.00
Total Revenue	4,246,988.39	4,105,380.87	4,408,859.00	4,408,859.00
Fund Balance				
85800 Fund Balance	520,477.41	497,371.00	292,884.00	280,172.00
Cancellation of Reserves				
85800 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	4,767,465.80	4,602,751.87	4,701,743.00	4,689,031.00
Salaries and Benefits				
50100 Salaries and Wages	3,120,240.90	3,082,640.20	3,275,378.00	3,275,378.00
50300 Retirement - Employer's Share	174,423.19	166,254.37	218,865.00	218,865.00
50310 FICA/Medicare Tax - Employer's Share	234,986.49	232,621.77	230,050.00	230,050.00
50400 Employee Group Insurance	446,020.55	510,641.46	604,800.00	604,800.00
50500 Workers' Compensation Insurance	268,026.00	314,215.00	345,400.00	345,400.00
50600 Unemployment Insurance	4,786.83	4,580.31	4,200.00	4,200.00
Total Salaries and Benefits	4,248,483.96	4,310,953.11	4,678,693.00	4,678,693.00
Services and Supplies				
51100 Clothing and Personal Supplies - Protec	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	0.00	1,530.00	5,000.00	5,000.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: AMADOR FIRE PROTECTION
DISTRICT MEASURE 'M'
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
52329 Training	5,793.10	986.24	1,000.00	1,000.00
52800 Special Departmental Expense	15,818.28	9,110.04	17,050.00	17,050.00
54732 Safer Grant	0.00	0.00	0.00	0.00
Total Services and Supplies	21,611.38	11,626.28	23,050.00	23,050.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
A-87 Countywide Cost Allocation Plan				
58900 A-87 Cost Allocation Plan	0.00	0.00	0.00	0.00
598150 AFPD ADJ	-0.20	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	4,270,095.14	4,322,579.39	4,701,743.00	4,701,743.00
NET COST	(497,370.66)	(280,172.48)	0.00	12,712.00

Fund 85800 Amador Fire Protection District - Measure M, Dept. 8588

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: LOCKWOOD FIRE
PROTECTION DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	0.00	12,966.02	4,000.00	4,000.00
Other Revenue				
47010 Assessments	0.00	71,263.00	76,000.00	76,000.00
47890 Miscellaneous Revenues	24,535.85	14,838.96	10,000.00	10,000.00
Total Other Revenue	24,535.85	86,101.96	86,000.00	86,000.00
Total Revenue	24,535.85	99,067.98	90,000.00	90,000.00
Fund Balance				
86800 Fund Balance	0.00	0.00	0.00	66,914.00
Cancellation of Reserves				
86800 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	24,535.85	86,101.96	90,000.00	156,914.00
Services and Supplies				
51500 Insurance and Bonds	0.00	11,577.30	15,000.00	15,000.00
51800 Maintenance - Bldgs & Structures	676.00	496.00	5,000.00	5,000.00
51900 Medical & Dental Supplies - Lab	26,109.96	11,951.40	10,000.00	10,000.00
52200 Office Expense	0.00	2,438.42	2,500.00	2,500.00
52300 Professional & Specialized Services	432.50	0.00	5,000.00	5,000.00
52302 Outside Legal Costs	232.00	1,229.50	2,000.00	2,000.00
52328 P.S. - Audits	3,500.00	4,375.00	5,000.00	5,000.00
52400 Publications and Legal Notices	0.00	0.00	1,000.00	1,000.00
52870 Staff Training	0.00	0.00	0.00	0.00
52900 G.S.A. and In-County Travel	204,681.40	16,018.10	30,000.00	30,000.00
53000 Utilities	15,742.16	14,629.92	12,000.00	12,000.00
Total Services and Supplies	251,374.02	62,715.64	87,500.00	87,500.00
Capital (Fixed) Assets				
56100 Structures	0.00	0.00	0.00	0.00
56110 Buildings and Improvements	0.00	(178.49)	0.00	0.00
56200 Fixed Assets - Equipment	0.00	0.00	2,500.00	2,500.00
56201 Major Equipment Purchases	0.00	0.00	0.00	0.00
Total Capital (Fixed) Assets	0.00	(178.49)	2,500.00	2,500.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: LOCKWOOD FIRE
PROTECTION DISTRICT
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Appropriations				
Contingencies	0.00	0.00	0.00	66,914.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	0.00	0.00	66,914.00
TOTAL EXPENDITURES/APPROPRIATIONS	251,374.02	62,537.15	90,000.00	156,914.00
NET COST	226,838.17	(23,564.81)	0.00	0.00

Fund 86800 Lockwood Fire Protection, Dept. 8680

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: LOCKWOOD FIRE PROTECTION
DISTRICT MEASURE M
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	5,579.77	0.00	0.00	0.00
Intergovernmental Revenue				
45641 AFPA M/P172	190,253.53	191,922.78	180,000.00	180,000.00
Charges for Services				
46025 Impact Fees	2,500.00	1,000.00	0.00	0.00
Other Revenue				
47010 Assessments	70,618.00	0.00	0.00	0.00
47890 Miscellaneous Revenues	46,265.71	0.00	0.00	0.00
Total Other Revenue	116,883.71	0.00	0.00	0.00
Total Revenues	315,217.01	192,922.78	180,000.00	180,000.00
Fund Balance				
86800 Fund Balance	0.00	0.00	0.00	66,914.00
Cancellation of Reserves				
86800 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	315,217.01	192,922.78	180,000.00	246,914.00
Salaries and Benefits				
50100 Salaries and Wages	198,370.20	141,281.34	125,000.00	125,000.00
50310 FICA/Medicare Tax - Employer's Share	13,836.61	9,464.58	10,000.00	10,000.00
50500 Workers' Compensation Insurance	27,505.00	11,563.50	20,000.00	20,000.00
50600 Unemployment Insurance	3,322.18	1,992.50	5,000.00	5,000.00
Total Salaries and Benefits	243,033.99	164,301.92	160,000.00	160,000.00
Services and Supplies				
51500 Insurance and Bonds	23,592.57	0.00	0.00	0.00
51800 Maintenance - Bldgs & Structures	0.00	0.00	0.00	0.00
51900 Medical & Dental Supplies	440.11	0.00	0.00	0.00
52200 Office Expense	0.00	0.00	0.00	0.00
52300 Professional & Specialized Services	2,345.00	4,698.17	0.00	0.00
52870 Staff Training	9,303.39	3,405.50	5,000.00	5,000.00
52900 G.S.A. and In-County Travel	0.00	0.00	0.00	0.00
53000 Utilities	0.00	0.00	0.00	0.00
Total Services and Supplies	35,681.07	8,103.67	5,000.00	5,000.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: LOCKWOOD FIRE PROTECTION
DISTRICT MEASURE M
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Appropriations				
Contingencies	0.00	0.00	15,000.00	81,914.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	0.00	15,000.00	81,914.00
TOTAL EXPENDITURES/APPROPRIATIONS	278,715.06	172,405.59	180,000.00	246,914.00
NET COST	(36,501.95)	(20,517.19)	0.00	0.00

Fund 86800 Lockwood Fire Protection - Measure M, Dept. 8686

Budget Unit: FIRST 5 AMADOR
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	6,355.81	17,523.03	3,500.00	3,500.00
44300 Royalties	85.90	0.00	0.00	0.00
44300 Royalties - American Solutions for Busin	222.81	531.62	500.00	500.00
Total Interest and Rentals	6,664.52	18,054.65	4,000.00	4,000.00
Intergovernmental Revenue				
45166 State Prop 10	515,068.43	234,919.49	402,559.00	402,559.00
Other Revenue				
47890 Miscellaneous Revenues	141,745.85	498,265.97	253,098.00	253,098.00
Total Revenues	663,478.80	751,240.11	659,657.00	659,657.00
Fund Balance				
89600 Fund Balance	14,275.00	10,289.00	12,561.00	279,782.00
Cancellation of Reserves				
89600 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	677,753.80	761,529.11	672,218.00	939,439.00
Salaries and Benefits				
50100 Salaries and Wages	220,306.25	236,576.82	267,363.00	267,363.00
50310 FICA/Medicare Tax - Employer's Share	16,853.40	18,098.09	21,924.00	21,924.00
50400 Employee Group Insurance	12,914.14	14,602.31	15,913.00	15,913.00
50500 Workers' Compensation Insurance	1,892.55	2,066.54	3,000.00	3,000.00
50600 Unemployment Insurance	2,512.68	426.63	3,000.00	3,000.00
Total Salaries and Benefits	254,479.02	271,770.39	311,200.00	311,200.00
Services and Supplies				
51200 Communications	4,046.15	3,790.53	5,000.00	5,000.00
51500 Insurance and Bonds	6,244.52	6,943.35	8,200.00	8,200.00
51700 Maintenance - Equipment	243.86	0.00	500.00	500.00
51800 Maintenance - Bldgs & Structures	2,981.57	3,503.61	3,800.00	3,800.00
52000 Memberships	4,750.00	4,781.00	5,000.00	5,000.00
52200 Office Expense	5,022.48	2,516.53	5,000.00	5,000.00
52300 Professional & Specialized Services	52,373.96	41,756.57	46,202.00	46,202.00
52410 Educational Materials	170,561.01	78,240.61	147,216.00	147,216.00
52500 Rents, Leases - Equipment	2,405.01	2,359.13	2,800.00	2,800.00
52600 Rents, Leases - Buildings	41,085.00	43,122.75	45,000.00	45,000.00
52800 Special Departmental Expense	100.00	145.03	1,000.00	1,000.00
52822 Mini Grants	80,978.08	43,008.31	75,800.00	75,800.00
52870 Staff Training - Conference Registration	255.92	756.00	1,500.00	1,500.00
52910 Meetings and Conventions	655.22	378.00	3,000.00	3,000.00
53000 Utilities	11,196.48	12,154.37	11,000.00	11,000.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: FIRST 5 AMADOR
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Total Services and Supplies	382,899.26	243,455.79	361,018.00	361,018.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	142,630.00	0.00	267,221.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	142,630.00	0.00	267,221.00
TOTAL EXPENDITURES/APPROPRIATIONS	637,378.28	657,856.18	672,218.00	939,439.00
NET COST	(40,375.52)	(103,672.93)	0.00	0.00

Fund 89600 Amador First 5, Dept. 8960

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: CHILD ABUSE PREVENTION
COUNCIL
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Intergovernmental Revenue				
45640 Aid From Other Agencies	24,410.00	39,367.61	34,000.00	34,000.00
Fund Balance				
89600 Fund Balance	24,022.00	19,505.00	0.00	0.00
Cancellation of Reserves				
89600 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	48,432.00	58,872.61	34,000.00	34,000.00
Salaries and Benefits				
50100 Salaries and Wages	13,420.63	10,114.84	11,234.00	11,234.00
50310 FICA/Medicare Tax - Employer's Shar	1,026.71	1,374.76	921.00	921.00
50500 Workers' Compensation Insurance	127.91	0.00	0.00	0.00
50600 Unemployment Insurance	245.90	0.00	0.00	0.00
Total Salaries and Benefits	14,821.15	11,489.60	12,155.00	12,155.00
Services and Supplies				
51200 Communications	687.15	458.20	500.00	500.00
52200 Office Expense	77.08	68.42	200.00	200.00
52300 Professional & Specialized Services	395.60	0.00	0.00	0.00
52410 Educational Materials	12,783.21	13,357.10	15,000.00	15,000.00
52800 Special Departmental Expense	150.00	20.00	500.00	500.00
52910 Meetings and Conventions	43.75	0.00	300.00	300.00
Total Services and Supplies	14,136.79	13,903.72	16,500.00	16,500.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	19,274.00	5,345.00	5,345.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	19,274.00	5,345.00	5,345.00
TOTAL EXPENDITURES/APPROPRIATIONS	28,957.94	44,667.32	34,000.00	34,000.00
NET COST	(19,474.06)	(14,205.29)	0.00	0.00

Fund 89600 Amador First 5, Dept. 8967

Budget Unit: IHSS PUBLIC AUTHORITY
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
Interest and Rentals				
44100 Interest	(535.25)	-803.89	0.00	0.00
Intergovernmental Revenue				
45165 State Realignment Social Services	20,257.68	32,007.00	25,000.00	25,000.00
45240 State Aid Other	159,080.39	163,099.95	193,194.00	193,194.00
45630 Federal Other	176,689.36	173,306.16	193,194.00	193,194.00
Intergovernmental Revenue	356,027.43	368,413.11	411,388.00	411,388.00
Charges for Services				
46009 Charges for Services	0.00	0.00	0.00	0.00
Other Revenue				
47890 Miscellaneous Revenues	3,389.33	2,712.00	6,000.00	6,000.00
Fund Balance				
89800 Fund Balance	0.00	0.00	0.00	(4,000.00)
Cancellation of Reserves				
89800 Reserves Cancelled	0.00	0.00	0.00	0.00
TOTAL REVENUE	358,881.51	370,321.22	417,388.00	413,388.00
Salaries and Benefits				
50100 Salaries and Wages	157,150.59	169,487.15	182,204.00	182,204.00
50200 Deferred Comp County Match	5,846.10	7,199.92	7,200.00	7,200.00
50310 FICA/Medicare Tax - Employer's Shar	11,790.52	12,776.26	13,046.00	13,046.00
50400 Employee Group Insurance	17,823.19	14,473.66	1,031.00	1,031.00
50500 Workers' Compensation Insurance	2,356.76	2,968.91	4,000.00	4,000.00
50600 Unemployment Insurance	0.00	896.00	2,001.00	2,001.00
Total Salaries and Benefits	194,967.16	207,801.90	209,482.00	209,482.00
Services and Supplies				
51200 Communications	627.92	1,075.75	1,200.00	1,200.00
51500 Insurance and Bonds	6,000.00	10,076.41	8,000.00	8,000.00
51760 Maintenance - Programs	5,766.92	9,349.44	2,100.00	2,100.00
51800 Maintenance - Bldgs & Structures	35.11	47.93	100.00	100.00
52000 Memberships	4,250.00	5,750.00	6,500.00	6,500.00
52200 Office Expense	1,315.16	2,097.11	2,000.00	2,000.00
52211 G.S.A. Cost Allocation	1,241.00	1,464.00	3,289.00	3,289.00
52300 Professional & Specialized Services	32,734.37	11,651.24	13,821.00	13,821.00
52500 Rents, Leases - Equipment	2,226.32	859.33	3,000.00	3,000.00
52600 Rents, Leases - Buildings	24,642.42	29,935.57	37,896.00	37,896.00
52700 Minor Equipment	0.00	4,432.48	500.00	500.00
52800 Special Departmental Expense	6,696.00	4,406.00	13,918.00	9,918.00
52870 Staff Training	0.00	0.00	500.00	500.00
52900 G.S.A. and In-County Travel	0.00	0.00	0.00	0.00

COUNTY OF AMADOR
Special District and Other Agencies Summary
Nonenterprise Financing Sources and Uses
by Budget Unit by Object
Fiscal Year 2024-2025

Budget Unit: IHSS PUBLIC AUTHORITY
Governed By: Local Board

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT	ACTUAL 2022-2023	ACTUAL 2023-2024	RECOMMENDED 2024-2025	ADOPTED 2024-2025
53000 Utilities	2,215.21	3,285.42	3,000.00	3,000.00
Total Services and Supplies	87,750.43	84,430.68	95,824.00	91,824.00
Other Charges				
54009 Benefits for IHSS Providers	76,163.92	78,088.64	112,082.00	112,082.00
Capital (Fixed) Assets				
56200 Fixed Assets - Equipment	0.00	0.00	0.00	0.00
Appropriations				
Contingencies	0.00	0.00	0.00	0.00
Reserves	0.00	0.00	0.00	0.00
Total Appropriations	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES/APPROPRIATIONS	358,881.51	370,321.22	417,388.00	413,388.00
NET COST	0.00	0.00	0.00	0.00

Fund 89800 IHSS Public Authority, Dept. 8980



BUDGET GLOSSARY

BUDGET GLOSSARY

A-87 Charges: The term "A-87" is used interchangeably with "indirect charges", A-87 is a set of accounting standards used to guide counties as they calculate and assign indirect costs.

AAA: Area Agency on Aging

AB 109: Assembly Bill 109 realigns custodial and community supervision responsibility for non-serious, non-violent and non-sex offenders, as well as supervision of lower level adult parolees returning from state prison sentences to counties. On June 30, 2011, the Governor signed a series of legislative bills as part of the State budget that provided funding and made necessary technical changes to implement the public safety realignment program outlined in AB 109. The Community Corrections Partnership (CCP) committee recommends to the Board of Supervisors, the allocation of the funding.

Account: A record of a type of monetary transaction maintained in the general ledger.

Activity: A specific line of work performed to accomplish a function for which a governmental unit is responsible.

Adopted Final Budget: The second of a two-part budget process, this budget is required to be submitted to the Board and reflects revisions, reductions or additions to the Proposed Budget.

Ad Valorem: In proportion to value, a basis for levy of taxes on property.

Agency Fund: Agency funds account for assets held by the County as an agent for individuals, private organizations or other governments.

Allocate: To set apart for a particular purpose, assign or allot.

Allocation: The share or portion allocated.

Appropriation: The authorization granted by the Board of Supervisors to make expenditures.

Assessed Valuation: An official government value placed upon real property or personal property as a basis for levying taxes.

Assessment: An official valuation of property, used as a basis for levying a tax.

Audit: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management efficiently and effectively carried out its responsibilities.

Audit Trail: Original documents supporting financial transactions.

Balance Sheet: A financial statement of all County accounts formatted in accordance with the "accounting equation" ($Assets=Liability+Equity$) at a specific date.

Balanced Budget: The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available resources.

Brown Act: The Ralph M. Brown Act is a California law that insures that the public can attend and participate in meetings of local government.

Budget: Proposed spending plan of expenditures and revenue over a given period.

BUDGET GLOSSARY

Budget Unit: Accounting or organizational units deemed necessary or desirable for control of the financial operation. The Board of Supervisors must adopt a budget for each of its budget units. A budget unit is represented by a combination of a fund and an “org.”

Budgetary Control: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAP: Cost Allocation Plan **CCP:** Community Corrections Partnership

CAO: County Administrative Officer **COLA:** Cost of living adjustment

CSAC: California State Association of Counties

CAL MMET: California Multi-Jurisdictional Methamphetamine Enforcement Taskforce

CalWORKS: California Work Opportunity and Responsibility to Kids

Cash Basis: A method of accounting by which revenues and expenditures are recorded when they are received and paid.

Committed Fund Balance: Includes amounts that can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Community Corrections Plan (CCP): See AB109

Contingency Fund: Funds set-aside to address emergencies and other unanticipated expenses.

Cost Accounting: The method of accounting that provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work for a specific job.

Cost Allocation Plan: A plan established under Federal guidelines, identifies, distributes, and allows the County to be reimbursed for the costs of services by support groups (such as Purchasing, Personnel, County Counsel) to those departments performing functions supported by Federal/State funds.

Critical Need: A budgetary need that cannot be met within a department’s base budget amount resulting from State and/or Federal mandates, legal requirements or program changes to implement the Board of Supervisors’ priorities or direction.

DA: District Attorney

DOJ: Department of Justice

Debt Services: The payment of principal and interest on borrowed funds such as bonds.

Deficit: (1) The excess of liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

Deferral: Postponement of the recognition of an expense already paid or revenue already received.

BUDGET GLOSSARY

Deferred Maintenance: Backlog of needed repairs to facilities, including replacement and repair of roofing, heat and cooling system, painting, floor coverings and other structural items.

Department: A basic organizational unit of government that may be sub-divided into divisions or programs.

Designations of Fund Balance: The intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the governing body.

Direct Charges: Expenses that are specifically associated with a service, program, or department that are clearly identifiable to a particular function.

Disbursements: Payments

Discretionary Revenue: Primarily used in the context of the General Fund, this term refers to those revenue sources for which there are no restrictions on their use.

ERAF: Educational Revenue Augmentation Fund

Employee Benefits: Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, Social Security taxes, workers' compensation payments, and unemployment insurance payments.

Encumbrance: Commitments related to unperformed contracts for goods or services. They represent estimated amounts of expenditures ultimately to result if unperformed contracts are completed.

Enterprise Fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Entitlement: The amount of payment to which a state or local government is entitled as determined by the Federal or other government pursuant to an allocation formula contained in applicable statutes.

Equity: Residual interest in assets of an entity that remains after deducting liabilities.

Expenditures: Payment of cash or cash-equivalent for goods or services, or a charge against available funds in settlement of an obligation as evidenced by an invoice, receipt, voucher, or other such document.

Expenses: Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

FTE: Full Time Equivalent

Fiscal: Financial

Fiscal Year: A twelve (12) month period between the settlement of financial accounts. Amador County's fiscal year begins July 1 and ends June 30.

Full Time Equivalent: The decimal equivalent of a part-time position converted to a full time basis; e.g., one person working half time would count as 0.50 FTE.

BUDGET GLOSSARY

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible (e.g. public safety).

Fund: A fiscal and accounting entity with a self-balancing set of accounts segregated to carry out specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.

Fund Balance: Difference between assets and liabilities reported in a governmental fund.

G/L: General Ledger – A record containing the accounts needed to reflect the financial position and the results of operations of a government.

GSA: General Services Agency

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for government entities.

General Fund: One of five governmental fund types that typically serves as the chief operating fund of a government.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP governs the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard to measure financial presentations. The primary authoritative body on the application of GAAP for state and local governments is GASB.

Governmental Accounting: The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

Governmental Funds: Funds generally used to account for tax-supported activities. These include the general fund, and the special revenue funds.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either “block” (annual set amount designated for an organization) or “competitive” (variable amounts determined by the merits of the grant submittal compared to other competing submittals).

IT: Information Technology

Imprest Cash: Imprest cash is cash on hand. There are two types of imprest cash at the County: petty cash funds and change funds.

Income Statement: A financial summary that shows operating results over a specified period, usually one year. The statement shows revenues as well as costs/expenses.

Indirect Charges: Expenses that cannot be specifically associated with a given service, program, or department and, thus, are not clearly identifiable to a particular function. For example, charges for the cost of heat in a building containing multiple departments would be an indirect charge.

Infrastructure: Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets (roads, bridges, water

BUDGET GLOSSARY

and sewer systems, dams, etc.).

Interfund Transfers: Flows of assets (such as cash or goods) between funds without equivalent flows of assets in return and without a requirement for repayment.

Intergovernmental Revenue: Funds received from Federal, State and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund: Proprietary fund type that may be used to report any activity that provides goods or services to other departments or governments on a cost-reimbursement basis.

Journal Voucher (J.V.): A standard form for recording transactions to the general ledger.

LAFCO: Local Agency Formation Commission

Lease: A contract granting use or occupation of property during a specified period in exchange for a specified rent.

Long-term Debt: Debt with a maturity of more than one (1) year after issuance.

MOE: Maintenance of Effort. A level of local agency contribution required as part of a grant, dedicated funding or a mandate.

MOU: Memorandum of Understanding—An agreement outlining the terms of employment entered into between the County and employees of various bargaining units.

Mandate: Ordered; mandatory

Mandated Program: A requirement by the State or Federal government that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

Mid-Year Financial Report: A financial review, which considers actual expenditures/expenses for the first six (6) months of the fiscal year and projections for the remaining six (6) months. This review is often used to make corrective actions to ensure that expenditures remain within budgeted appropriations.

Net County Cost: The difference between budgeted appropriations and departmental revenue. Local tax revenues fund the difference.

OES: Office of Emergency Services

Object: An expenditure classification required by the State Controller's office that summarizes a group of accounts. The County's budget must be adopted by the object of expenditure within each budget unit. This becomes the legal level for budgetary control – the level at which expenditures may not exceed budgeted appropriations.

Operating Transfers: A transfer of cash to another fund (other than trust funds) NOT involving goods or services.

Ordinance: A formal legislative enactment by the governing board (i.e., the Board of Supervisors) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

BUDGET GLOSSARY

Org: (Short for organization): A cost center deemed necessary or desirable for control of financial Operations for budget purposes.

Other Charges: A payment to an agency, institution, or person outside the County government or CAP charges.

Other Financing Sources: Increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of *other financing sources* category is limited to items so classified by GAAP.

Overhead: General fixed costs such as rent, lighting and heating expenses that cannot be charged to a specific product or work unit.

PH: Public Health

Policy Issues: The addition, expansion, reduction, or modification of programs that have significant implications/impact to the County or public.

Prior Year: Transactions that are posted in the current year for previous years' contracts or commitments for service. Encumbrances from the previous year are carried into the next year's appropriation.

Prior Year Appropriations: Budget carried forward with purchase orders (obligation encumbrances) from the prior fiscal year.

Property Tax: An "ad valorem" tax on real and personal property, based on the value of the property in accordance with Proposition 13.

Proposition 172: Proposition 172, which added Section 35 to Article XIII of the constitution, provides for a one half cent sales and use tax for local public safety services, but the allocation of that revenue is determined by statute. Proposition 172 revenues are collected by the State Board of Equalization and apportioned to each county based on proportionate shares of statewide taxable sales. Each county is required to deposit this revenue in a Public Safety Augmentation Fund.

Public Records Act: The Public Records Act (California Government Code Sections 6250-6276.48) enacted in 1968 was designed to give the public access to information in possession of public agencies, unless there is a specific reason not to do so. Most of the reasons for withholding disclosure of a record are set forth in specific exemptions contained in the Act. However, some confidentiality provisions are incorporated by reference to other laws.

RFP: Request for proposal

Realignment Revenue: 1991 Realignment Revenue - The State Legislature enacted Assembly Bill 1491 in Fiscal Year 1991-1992 to give counties a source of funding for their public health, mental health, and certain social services programs. The revenue to fund these programs comes from a one half cent sales tax and a portion of the Vehicle License Fees. Welfare and Institutions Code Section 17600 created the Local Revenue Fund and each County receives realignment funds from the State Local Revenue Fund. 2011 Public Safety Realignment Revenue - the State Legislature enacted Assembly Bill 118 in Fiscal Year 2011-2012 to give counties a source of funding for the shift in custodial and community supervision responsibilities for non-serious, non-violent and non-sex offenders, as well as supervision of lower level adult parolees returning from state prison sentences to counties, and to make changes in the funding streams of certain mental health, social services and substance use disorder programs.

BUDGET GLOSSARY

Recommended Proposed Budget: The first of a two-part budget process; this budget is required to be submitted to the Board by June 30th of each year and reflects any revisions, reductions or additions to the prior year's budget.

Reimbursement: Fees received as payment for the provision of specific services.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Reservations of Fund Balance: The portion of a governmental fund's fund balance that is not available for appropriation.

Resolution: An order by the Board of Supervisors requiring less legal formality than an ordinance of statute.

Restricted Fund Balance: Includes amounts that can be spent only for the specific purposes stipulated by constitution, external parties (such as creditors, grant providers or contributors) or through enabling legislation.

Revenue: Funds received from various sources and treated as income by the County, which are used to finance expenditures.

SSI: Supplemental Security Income

Salaries and Employee Benefits: Accounts that establish expenditures for employee-related costs.

Secured Taxes: Taxes levied on real properties in the County that must be "secured" by lien on the properties.

Services and Supplies: Accounts which establish expenditures for operating expenses of County departments and programs other than salaries and benefits, other charges and capital assets.

Source Document: An original invoice, bill, or receipt to which journal entries, checks, or deposits refer.

Special District: An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special Districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts and sewer/drainage districts.

Special Revenue Fund: One of five governmental fund types used to account for the proceeds of specific revenue sources that is legally restricted to expenditure for specified purposes.

Subvention: Payments by an outside agency (usually from a higher governmental unit) for costs originating in the County.

Supplemental Property Tax: Supplemental property tax is an additional tax beyond the normal annual tax for any increase or decrease in the value of property as determined by the Assessor. This will include the purchase of property at a value higher than the former assessed value, the addition of a home to a vacant lot or any other major improvements such as a new pool or the addition of a room.

TOT: Transient Occupancy Tax

Tangible Assets: Assets that have physical substance.

BUDGET GLOSSARY

Tax Levy: The amount of tax dollars billed to taxpayers based on the imposition of the property tax rate on the assessed valuation.

Tax Roll: A list of all taxable property within a jurisdiction.

Teeter Plan: The County and its political subdivisions operate under the provisions of Section 4701-4717 of the California Revenue and Taxation Code (otherwise known as the “Teeter Plan”). Under this method, the accounts of all political subdivisions that levy taxes on the County tax roll are credited with 100 percent of their respective secured tax levy, regardless of the actual payments and delinquencies.

Trial Court Funding Act: Lockyer-Isenberg Trial Court Funding Act of 1997.

Triple-Flip: A complicated financing plan developed by the State in their 2003-2004 budget.

Transient Occupancy Tax: A tax collected by a motel/hotel operator for a percentage of the room rent paid by each transient, which is then due the County.

Trust Funds: Funds to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

UCCE: University of California Cooperative Extension

USDA: United States Department of Agriculture

Unassigned Fund Balance: The residual classification for the General Fund, including all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

Undesignated/Unreserved Fund Balance: Available expendable financial resources in a governmental fund that are not designated for a specific purpose or used to balance budgeted appropriations.

Unencumbered: That portion of an appropriation not yet expended or encumbered.

Unsecured Property Tax: A tax on properties such as office furniture, equipment, and boats, which are not located on property owned by the assessee.

VA: Veterans Affairs

VLF: Vehicle License Fee