

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0041	PERSONNEL						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	134,400	176,409	210,435	215,805	298,889	224,292
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	3,444	2,000	2,000	1,614	2,000	2,000
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	13,859	15,718	19,970	20,312	4,334	21,308
	3000202	MEDICARE	2,166	2,558	3,051	3,276	4,334	3,252
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	18,390	27,627	29,030	29,030	18,531	40,647
	3000210	SOCIAL SECURITY	9,260	10,937	13,047	14,006	18,531	13,906
	3000300	GROUP INSURANCE - HEALTH	-	7,413	6,120	4,641	10,440	6,960
	3000310	GROUP INSURANCE - CAFETERIA	16,873	24,651	22,770	22,979	38,352	28,764
	3000320	GROUP INSURANCE - DENTAL	660	1,321	990	850	1,980	1,320
	3000330	GROUP INSURANCE- LIFE	278	383	348	348	557	418
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	3,243	2,686	2,441	2,441	2,820	2,944
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,783	2,139	4,700	4,700	5,400	4,050
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	594			(4,348)		
		SALARIES AND EMPLOYEE BENEFITS	204,950	273,842	314,902	315,654	406,168	349,861
	3001200	COMMUNICATIONS	283	500	500	92	500	500
	3001700	MAINTENANCE - EQUIPMENT						
	3001702	MAINTENANCE - COMPUTER EQUIP						
	3002000	MEMBERSHIPS	219					
	3002200	OFFICE EXPENSE	1,842	2,500	2,800	2,976	3,000	3,000
	3002201	POSTAGE	663	1,000	1,200	0	1,200	1,200
	3002300	PROFESSIONAL & SPECIALIZED SVCS	554					
	3002302	IT DIRECT BILL	6,000	6,750	7,500	7,500	6,000	10,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	0	100	100	0	100	100
	3002701	NON-CAPITALIZED EQUIPMENT					1,600	1,600
	3002800	SPECIAL DEPARTMENTAL EXPENSES						
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	9,561	10,850	12,100	10,568	12,400	16,900
		PERSONNEL	214,511	284,692	327,002	326,222	418,568	366,761
		FTEs	2.50	3.00	2.50	2.50	4.00	3.00

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FUND	100	GENERAL FUND						
BUDGET UNIT	0061	AUDITOR						
COST CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	443,691	548,926	529,148	355,159	483,386	466,070
	3000110	OVERTIME	1,711	5,000	5,000	20,377	5,000	5,000
	3000130	EXTRA HELP	45,290	45,000	45,000	23,989	45,000	45,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	42,544	48,909	50,216	30,855	45,922	44,277
	3000202	MEDICARE	7,443	7,959	7,673	5,986	7,009	6,758
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	71,163	91,596	76,614	76,614	66,894	66,894
	3000210	SOCIAL SECURITY	31,826	34,033	32,807	25,508	29,970	28,896
	3000300	GROUP INSURANCE - HEALTH	15,737	35,568	34,370	9,630	24,885	24,885
	3000310	GROUP INSURANCE - CAFETERIA	62,519	75,022	73,757	40,884	56,971	56,971
	3000320	GROUP INSURANCE - DENTAL	3,129	4,420	4,435	2,443	3,655	3,655
	3000330	GROUP INSURANCE- LIFE	1,036	1,230	1,195	667	916	916
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	11,201	9,277	8,218	8,218	9,801	9,910
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,061	6,061	14,100	14,100	8,775	8,775
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(734)			-14,533		
		SALARIES AND EMPLOYEE BENEFITS	742,617	913,001	882,533	599,897	788,184	768,007
	3001200	COMMUNICATIONS	1,163	1,600	1,600	365	1,600	1,600
	3001700	MAINTENANCE-EQUIPMENT	1,081	1,500	1,500	1,775	1,500	1,500
	3002000	MEMBERSHIPS	1,696	2,000	2,000	396	2,000	2,000
	3002200	OFFICE EXPENSE	4,474	5,000	7,500	6,617	7,500	7,500
	3002201	POSTAGE	54	400	400	0	400	400
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	155	500	500	143	500	500
	3002302	IT DIRECT BILL	20,000	22,250	30,000	30,000	30,000	42,000
	3002400	PUBLICATIONS & LEGAL NOTICES	373	750	750	650	750	750
	3002500	RENTS & LEASES - EQUIPMENT						
	3002701	NON-CAPITALIZED EQUIPMENT	0	750	750	0	750	750
	3002800	SPECIAL DEPARTMENTAL EXPENSE	(53)	500	500	108	500	500
	3002900	TRANSPORTATION AND TRAVEL	0	1,200	10,000	1,511	10,000	10,000
	3002901	CONFERENCES AND TRAINING	1,444	2,000	10,000	2,216	10,000	10,000
		SERVICES AND SUPPLIES	30,387	38,450	65,500	43,781	65,500	77,500
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
		AUDITOR	773,004	951,451	948,033	643,678	853,684	845,507
		FTEs	8.50	8.50	7.50	7.50	6.50	6.50

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		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	100	GENERAL FUND	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0062	COLLECTIONS						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	116,830	119,468	97,538	101,111	111,640	100,817
	3000110	OVERTIME				51		
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	11,020	10,645	9,256	9,567	10,606	9,578
	3000202	MEDICARE	1,871	1,732	1,414	1,579	1,619	1,462
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	17,329	25,570	17,458	17,458	18,000	19,044
	3000210	SOCIAL SECURITY	8,001	7,407	6,047	6,734	6,922	6,251
	3000300	GROUP INSURANCE - HEALTH	1,501	6,419	4,799	-	4,799	4,799
	3000310	GROUP INSURANCE - CAFETERIA	16,920	15,706	10,557	10,324	11,161	11,161
	3000320	GROUP INSURANCE - DENTAL	1,046	948	622	594	622	622
	3000330	GROUP INSURANCE- LIFE	299	264	175	171	175	175
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	2,477	2,051	1,653	1,653	3,000	1,993
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,355	1,355	2,256	2,256	1,620	1,620
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(1,947)			(2,416)		
		SALARIES AND EMPLOYEE BENEFITS	176,702	191,565	151,775	149,082	170,164	157,522
	3001200	COMMUNICATIONS	301	500	500	99	500	500
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3002000	MEMBERSHIPS	0	175	175	0	175	175
	3002200	OFFICE EXPENSE	4,168	5,000	4,358	3,447	5,000	5,000
	3002201	POSTAGE	5,000	5,000	0	0	2,500	2,500
	3002300	PROFESSIONAL & SPECIALIZED SV	1,238	2,500	5,642	5,761	2,500	2,500
	3002302	IT DIRECT BILL	4,000	4,500	2,500	2,500	4,000	3,500
	3002328	DATA PROCESSING SERVICES						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	6					
	3002901	CONFERENCES AND TRAINING	0	1,500	1,500	0	1,500	1,500
		SERVICES AND SUPPLIES	14,713	19,175	14,675	11,807	16,175	15,675
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		COLLECTIONS	191,415	210,740	166,450	160,889	186,339	173,197
		FTEs	1.90	1.90	1.20	1.20	1.20	1.20

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FUND	100	GENERAL FUND						
BUDGET-UNIT	0071	TREASURER						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	72,811	86,388	87,510	61,508	103,024	94,815
	3000110	OVERTIME				54		
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	6,572	7,697	8,305	5,727	9,787	9,007
	3000202	MEDICARE	1,057	1,253	1,269	978	1,494	1,375
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	11,627	15,080	13,546	13,546	13,596	11,585
	3000210	SOCIAL SECURITY	4,518	5,356	5,426	4,165	6,387	5,879
	3000300	GROUP INSURANCE - HEALTH	2,687	3,329	4,547	0	4,547	4,547
	3000310	GROUP INSURANCE - CAFETERIA	8,155	10,386	12,258	6,800	12,960	12,960
	3000320	GROUP INSURANCE - DENTAL	528	636	720	258	720	720
	3000330	GROUP INSURANCE- LIFE	143	174	204	110	204	204
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	5,239	1,488	1,195	1,195	2,000	1,441
	3000501	OTHER POST EMPLOYMENT BENEFITS	891	891	2,162	2,162	1,553	1,553
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	160			(2,778)		
		SALARIES AND EMPLOYEE BENEFITS	114,388	132,678	137,142	93,725	156,272	144,086
	3001200	COMMUNICATIONS	204	250	250	68	250	250
	3001700	MAINTENANCE-EQUIPMENT						
	3002000	MEMBERSHIPS	0	150	150	175	150	150
	3002200	OFFICE EXPENSE	2,272	3,000	2,500	2,673	4,000	4,000
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV	3,863	5,000	150,000	114,964	100,000	100,000
	3002400	PUBLICATIONS AND LEGAL NOTICES						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	500	500	0	500	500
	3002901	CONFERENCES AND TRAINING	0	2,000	4,000	0	2,500	2,500
		SERVICES AND SUPPLIES	6,339	10,900	157,400	117,880	107,400	107,400
		TREASURER	120,727	143,578	294,542	211,605	263,672	251,486
		FTEs	1.25	1.25	1.15	1.15	1.15	1.15

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FUND	100	GENERAL FUND						
BUDGET-UNIT	0073	TAX COLLECTOR						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	160,285	190,202	172,698	162,793	202,066	181,695
	3000110	OVERTIME				407		
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	14,051	16,947	16,389	15,332	19,196	17,261
	2000202	MEDICARE	2,205	2,758	2,504	2,584	2,930	2,635
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	25,893	31,822	30,017	30,017	31,000	30,662
	3000210	SOCIAL SECURITY	9,430	11,793	10,707	10,997	12,528	11,265
	3000300	GROUP INSURANCE - HEALTH	4,617	5,441	3,000	-	6,599	6,599
	3000310	GROUP INSURANCE - CAFETERIA	14,646	20,519	20,811	17,517	21,997	21,997
	3000320	GROUP INSURANCE - DENTAL	984	1,284	1,240	918	1,240	1,240
	3000330	GROUP INSURANCE- LIFE	254	341	344	287	344	344
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	3,940	3,263	2,632	2,632	5,000	3,174
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,747	1,747	4,042	4,042	2,903	2,903
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	182			(4,869)		
		SALARIES AND EMPLOYEE BENEFITS	238,234	286,117	264,384	242,657	305,803	279,775
	3001200	COMMUNICATIONS	665	600	700	209	700	700
	3001700	MAINTENANCE-EQUIPMENT						
	3002000	MEMBERSHIPS	250	250	500	175	500	500
	3002200	OFFICE EXPENSE	30,865	25,000	12,000	14,796	15,000	15,000
	3002201	POSTAGE	10,000	10,000	10,000	11,386	12,000	12,000
	3002302	IT DIRECT BILL	16,000	13,500	17,500	17,500	15,000	24,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	261	6,000	3,500	7,013	3,500	3,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002901	CONFERENCES AND TRAINING	0	2,000	4,000	0	4,000	4,000
		SERVICES AND SUPPLIES	58,041	57,350	48,200	51,079	50,700	60,200
		TAX COLLECTOR	296,275	343,467	312,584	293,736	356,503	339,975
		FTEs	2.45	2.45	2.15	2.15	2.15	2.15

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FUND	100	GENERAL FUND	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0101	NON-DEPARTMENTAL						
COST-CENTER								
ACCOUNT								
	3001605	LITIGATION EXPENSES	68,934	20,000	100,000	27,078	100,000	100,000
	3002000	MEMBERSHIPS	60,930			33,230		
		CSAC		13,000	11,000		12,000	12,000
		NORTHERN CA EMS		31,000	31,000		32,000	32,000
		PSA 2		14,000	18,805		18,805	18,805
		SHASTA-CASCADE HAX MTL RSPNS TEAM						
		RCRC & SCHOOL COALITION		6,000	6,000		6,000	6,000
		OTHER - NACO		1,500	700		700	700
		OTHER - North Cal-Neva RDC		500	500		500	500
	3002200	OFFICE EXPENSE	2,561	1,100	1,000	3,838	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV	122,519	30,000	30,000	93,342		
		ANNUAL AUDIT		82,418	83,000		166,000	166,000
		COST PLAN / SB90		20,000	20,000		20,000	20,000
		OTHER - ACTUARIAL STUDY (HEALTH & PENSION		15,000	15,000		2,300	2,300
	3002400	PUBLICATIONS AND LEGAL NOTICES	1,086	3,000	3,000	587	3,000	3,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	80,389	44,000	40,000	11,719	40,000	40,000
		HEARING OFFICER AGREEMENT		10,000	10,000		10,000	10,000
		ASSESSMENT APPEALS		3,000	3,000		3,000	3,000
		EMPLOYEE RECOGNITION		3,500	3,500		3,500	3,500
		FOOD BANK		6,000	6,000		6,000	6,000
		BLM SHAFFER MTN. CELL SITE - (VERIZON)		6,000	6,000		6,000	6,000
		SERVICES AND SUPPLIES	336,419	310,018	388,505	169,794	430,805	430,805
	3004050	PROGRAM GRANT AWARD						
	3004500	INTEREST ON NOTES AND WARRANTS						
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY	32,256			81,778		
		LAFCO		29,767	31,745		33,000	33,000
		LONG VALLEY GROUNDWATER MGMT DISTRICT		3,000	3,000		3,200	3,200
		HONEY LAKE RECREATION AUTHORITY (POOL)		160,000	80,000		80,000	80,000
		HLRCD						
	3005300	INTERFUND EXPENDITURE						
		OTHER CHARGES	32,256	192,767	114,745	81,778	116,200	116,200
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFERS OUT	0			500		
		OPERATING TRANSFERS OUT	0	0	0	500	0	0
	3008500	SPECIAL ITEMS						
		NON-DEPARTMENTAL	368,675	502,785	503,250	252,072	547,005	547,005

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FUND	100	GENERAL FUND						
BUDGET-UNIT	0141	COUNTY COUNSEL						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	56,938	61,245	36,007	36,661	76,208	76,208
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	51					
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	5,073	5,457	3,417	3,472	7,240	7,240
	3000202	MEDICARE	838	888	522	523	1,105	1,105
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	22,898	11,792	9,655	9,655	9,655	6,905
	3000210	SOCIAL SECURITY	3,584	3,797	2,232	2,235	4,725	4,725
	3000300	GROUP INSURANCE - HEALTH	2,805	3,336	1,740	1,739	3,480	3,480
	3000310	GROUP INSURANCE - CAFETERIA	8,450	8,664	4,554	4,476	9,588	9,588
	3000320	GROUP INSURANCE - DENTAL	492	660	330	246	660	660
	3000330	GROUP INSURANCE- LIFE	139	139	70	70	139	139
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,266	1,049	847	847	847	1,022
	3000501	OTHER POST EMPLOYMENT BENEFITS	713	713	940	940	1,350	1,350
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	304			(872)		
		SALARIES AND EMPLOYEE BENEFITS	103,551	97,740	60,314	59,992	114,997	112,422
	3001200	COMMUNICATIONS	619	700	700	201	700	700
	3002000	MEMBERSHIPS	2,998	3,100	3,200	3,180	3,300	3,300
	3002200	OFFICE EXPENSE	1,527	3,000	3,000	2,463	3,500	3,500
	3002201	POSTAGE	76	600	200	0	200	200
	3002300	PROFESSIONAL & SPECIALIZED SV	246,947	251,600	251,600	238,269	258,000	258,000
	3002302	IT DIRECT BILL	6,000	4,500	5,000	5,000	5,000	7,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	1,377	3,000	2,000	0	1,500	1,500
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION AND TRAVEL	362	600	1,000	0	1,500	1,500
	3002901	CONFERENCES AND TRAINING	816	1,000	1,000	0	1,500	1,500
		SERVICES AND SUPPLIES	260,722	268,100	267,700	249,113	275,200	277,200
		COUNTY COUNSEL	364,273	365,840	328,014	309,105	390,197	389,622
		FTEs	1.00	1.00	0.50	0.50	1.00	1.00

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FUND	100	GENERAL FUND	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0221	DPW-BLDG/GROUNDS						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	360,138	435,819	481,008	373,725	430,770	430,770
	3000102	UNIFORM ALLOWANCE	450		500	555	500	500
	3000105	CELL PHONE ALLOWANCE	420		500	420	500	500
	3000110	OVERTIME	506			617	1,000	1,000
	3000130	EXTRA HELP	43,738	55,000	55,000	77,807	75,000	75,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	32,574	38,831	42,858	35,111	38,382	38,382
	3000202	MEDICARE	5,945	6,319	6,975	6,924	6,246	6,246
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	48,769	74,587	69,566	69,566	69,566	70,391
	3000210	SOCIAL SECURITY	25,422	27,021	29,822	29,606	26,708	26,708
	3000300	GROUP INSURANCE - HEALTH	22,136	35,192	36,582	14,016	32,078	32,078
	3000310	GROUP INSURANCE - CAFETERIA	61,348	79,015	80,404	57,711	70,480	70,480
	3000320	GROUP INSURANCE - DENTAL	3,364	4,641	4,641	1,793	4,069	4,069
	3000330	GROUP INSURANCE- LIFE	1,111	1,343	1,343	989	1,177	1,177
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	50,047	41,450	121,565	171,565	45,000	206,890
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,880	6,880	18,142	18,142	16,262	11,705
	3000510	UNEMPLOYMENT INSURANCE	636			3,317		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	3,290			(6,950)		
		SALARIES AND EMPLOYEE BENEFITS	666,774	806,098	948,906	854,914	817,738	975,896
	3001100	CLOTHING & PERSONAL	613	750	500	517	500	500
	3001200	COMMUNICATIONS	3,330	3,000	3,500	3,792	3,500	3,500
	3001400	HOUSEHOLD EXPENSES	47,122	53,000	60,000	58,025	60,000	60,000
	3001700	MAINTENANCE-EQUIPMENT	2	250	100	0	250	250
	3001701	MAINTENANCE-COUNTY VEHICLES	9,496	20,500	20,000	10,533	20,000	20,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	35,806	36,000	35,000	64,424	36,000	36,000
	3002200	OFFICE EXPENSE	2,591	2,000	2,000	4,657	2,500	2,500
	3002201	POSTAGE	175	300	150	283	300	300
	3002300	PROFESSIONAL & SPECIALIZED SV	65,409	81,000	80,000	75,804	75,000	75,000
	3002302	IT DIRECT BILL	6,000	4,500	7,500	7,500	10,500	10,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	84	500	500	602	500	500
	3002500	RENTS AND LEASES - EQUIPMENT	2,854	3,500	3,500	1,339	3,500	3,500
	3002600	RENTS AND LEASES - BLDG. & IMP. (Included BLM	3,710	3,000	3,000	442	3,000	3,000
	3002700	SMALL TOOLS AND INSTRUMENTS	3,460	4,000	4,000	3,447	4,000	4,000
	3002701	NON-CAPITALIZED EQUIPMENT	965	1,750	1,750	3,064	1,750	1,750
	3002800	SPECIAL DEPARTMENTAL EXPENSE	20	500				
	3002900	TRANSPORTATION AND TRAVEL	86,238	81,000	85,000	63,524	85,000	85,000
	3002901	CONFERENCES AND TRAINING	0	500			500	500
	3003000	UTILITIES	100,037	135,000	135,000	99,860	125,000	125,000
	3003010	UTILITIES-LIGHTS	124,872	155,000	155,000	168,337	170,000	170,000
	3003020	UTILITIES-WATER	29,174	30,000	30,000	25,506	30,000	30,000
	3003030	UTILITIES-SEWER	13,376	16,000	16,000	16,129	16,500	16,500
		SERVICES AND SUPPLIES	535,334	632,050	642,500	607,785	648,300	648,300
	3006100	BUILDINGS & IMPROVEMENTS						
	3006200	EQUIPMENT	0	29,500		11,757	75,500	75,500
		FIXED ASSETS	0	29,500	0	11,757	75,500	75,500
	3007000	OPERATING TRANSFERS OUT						
		OPERATING TRANSFERS OUT	0	0	0	0	0	0
		DPW-BLDG/GROUNDS	1,202,108	1,467,648	1,591,406	1,474,456	1,541,538	1,699,696
		FTEs	9.65	9.65	9.65	9.65	8.67	8.67

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	100	GENERAL FUND	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0222	PARKS						
COST-CENTER								
	3001400	HOUSEHOLD EXPENSES	4,032	5,500	5,500	4,180	6,500	6,500
	3001701	MAINTENANCE COUNTY VEHICLE	3,910	4,000	4,000	1,067	4,000	4,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	7,694	7,000	7,000	15,847	10,000	10,000
	3002200	OFFICE EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SV	2,320	2,500	2,500	6,934	3,000	3,000
	3002500	RENTS & LEASES - EQUIPMENT	407	7,500	7,500	1,000	2,000	2,000
	3002700	SMALL TOOLS & INSTRUMENTS	528	500	500	974	500	500
	3002701	NON-CAPITALIZED EQUIPMENT	0	500	500	0	500	500
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION AND TRAVEL	0	250	250	0	500	500
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS	5,015	5,500	5,500	6,473	6,500	6,500
	3003020	UTILITIES-WATER	1,606	1,600	1,600	1,475	1,600	1,600
	3003030	UTILITIES-SEWER	4,767	5,000	5,000	5,251	5,500	5,500
		SERVICES AND SUPPLIES	30,279	39,850	39,850	43,201	40,600	40,600
	3006100	BUILDING & IMPROVEMENTS						
	3006160	BUILDING & IMPROVEMENTS - NON CAPITAL						
	3006200	EQUIPMENT	0	10,000		11,103		
		FIXED ASSETS	0	10,000	0	11,103	0	0
		PARKS	30,279	49,850	39,850	54,304	40,600	40,600

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0281	EMPLOYEE BENEFITS						
COST-CENTER								
ACCOUNT	3000300	GROUP INSURANCE - HEALTH ADMIN FEE	2,879	7,500	7,500	4,873	7,500	7,500
	3000510	UNEMPLOYMENT INSURANCE	698	30,000	30,000	26,078	30,000	30,000
	3000520	RETIREEES GROUP INSURANCE						
		SALARIES AND EMPLOYEE BENEFITS	3,577	37,500	37,500	30,951	37,500	37,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
		SERVICE AND SUPPLIES	0	0	0	0	0	0
		EMPLOYEE BENEFITS	3,577	37,500	37,500	30,951	37,500	37,500

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0291	INSURANCE						
COST-CENTER								
ACCOUNT	3001500	INSURANCE	245,103	224,131	145,647	145,647	187,169	187,169
		SERVICES AND SUPPLIES	245,103	224,131	145,647	145,647	187,169	187,169
		INSURANCE	245,103	224,131	145,647	145,647	187,169	187,169

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0311	DATA PROCESSING - Auditor, General Ledger						
COST-CENTER								
ACCOUNT	3001200	COMMUNICATIONS						
	3001201	TELECOMMUNICATIONS						
	3001700	MAINTENANCE-EQUIPMENT						
	3001702	MAINTENANCE-COMPUTER EQUIPMENT	0	1,000	1,000	0	1,000	1,000
	3001710	MAINTENANCE-ADS						
	3001712	MAINTENANCE - YOLO/Tyler (Maintenance Agmts)	57,157	75,000	75,000	68,788	75,000	75,000
	3002200	OFFICE EXPENSE	9,137	9,500	9,500	5,904	9,500	9,500
	3002201	POSTAGE	6,098	7,500	7,500	4,668	7,500	7,500
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	0	45,000		60,662		
	3002330	PROFESSIONAL SVS- Client First			45,000	0	45,000	45,000
	3002332	PROFESSIONAL SVS- YOLO	0	2,000	2,000	0	2,000	2,000
	3002334	PROFESSIONAL SVCS - YOLO SOFTWARE	28,800	31,800	31,800	28,800	31,800	31,800
	3002800	SPECIAL DEPARTMENTAL EXPENSE	5,440	2,000	2,000	230	2,000	2,000
		SERVICES AND SUPPLIES	106,632	173,800	173,800	169,052	173,800	173,800
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		DATA PROCESSING	106,632	173,800	173,800	169,052	173,800	173,800

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0312	DATA PROCESSING - Prop Tax Mgmt System						
COST-CENTER								
ACCOUNT	3001200	COMMUNICATIONS						
	3001711	MAINTENANCE - CREST	65,600	114,000	116,000	120,078	125,000	125,000
	3002200	OFFICE EXPENSE	188	500	500	0	500	500
	3002331	PROFESSIONAL SVS- MB	0	10,000	10,000	0	20,000	20,000
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	65,788	124,500	126,500	120,078	145,500	145,500
		DATA PROCESSING	65,788	124,500	126,500	120,078	145,500	145,500

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0331	PLANNING-SURVEYOR						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	85,198	106,735	122,451	117,047	127,819	127,819
	3000110	OVERTIME						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	7,591	9,510	11,621	11,082	12,143	12,143
	3000202	MEDICARE	1,350	1,548	1,776	1,829	1,853	1,853
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	10,737	17,645	18,059	18,059	18,059	22,046
	3000210	SOCIAL SECURITY	5,771	6,618	7,592	7,812	7,925	7,925
	3000300	GROUP INSURANCE - HEALTH	-	3,985	4,143	-	4,143	4,143
	3000310	GROUP INSURANCE - CAFETERIA	7,878	9,451	9,616	9,294	10,168	10,168
	3000320	GROUP INSURANCE - DENTAL	-	537	537	11	537	537
	3000330	GROUP INSURANCE- LIFE	139	160	160	154	160	160
	3000400	WORKERS COMPENSATION INSURANCE	1,811	1,500	1,477	1,477	1,643	1,781
	3000501	OTHER POST EMPLOYMENT BENEFITS	713	820	2,162	2,162	2,162	1,553
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	623			(2,658)		
		SALARIES AND EMPLOYEE BENEFITS	121,811	158,509	179,594	166,269	186,612	190,128
	3001200	COMMUNICATIONS	409	660	500	350	500	500
	3001700	MAINTENANCE-EQUIPMENT	500	1,500	1,500	29	1,500	1,500
	3002000	MEMBERSHIPS	180	400	400	450	450	450
	3002200	OFFICE EXPENSE	684	780	780	1,123	800	800
	3002201	POSTAGE	0	300	200	28	200	200
	3002300	PROFESSIONAL & SPECIALIZED SV					14,000	14,000
	3002302	IT DIRECT BILL	2,000	2,250	2,500	2,500	2,500	3,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	0	500	400	0	400	400
	3002500	RENTS & LEASES - EQUIPMENT			600	0	400	400
	3002600	RENTS & LEASES - BLDGS & IMPROVEMENTS	1,344	1,344	1,344	1,344	1,344	1,344
	3002701	NON-CAPITALIZED EQUIPMENT			675	319	675	675
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	1,300	1,300	38	1,300	1,300
	3002900	TRANSPORTATION AND TRAVEL	408	2,170	2,000	1,198	2,000	2,000
	3002901	CONFERENCES AND TRAINING	0	800	800	0	800	800
		SERVICES AND SUPPLIES	5,525	12,004	12,999	7,379	26,869	27,869
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007050	OPERATING TRANSFER OUT-TO TRUST						
		PLANNING-SURVEYOR	127,336	170,513	192,593	173,648	213,481	217,997
		FTEs	1.00	1.15	1.15	1.15	1.15	1.15

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0451	GRAND JURY						
COST-CENTER								
ACCOUNT	3001200	COMMUNICATIONS						
	3001600	JURY AND WITNESS EXPENSE	0	500	500	0	500	500
	3002200	OFFICE EXPENSE	1,958	500	500	0	500	500
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	2,996	1,500	5,500	4,779	5,500	5,500
	3002800	SPECIAL DEPARTMENT EXPENSE	0	3,000	1,200	688	1,200	1,200
	3002900	TRANSPORTATION AND TRAVEL	2,421	9,000	5,000	2,356	5,000	5,000
	3002901	CONFERENCES AND TRAINING	2,300	1,200	3,000	2,600	3,000	3,000
		SERVICES AND SUPPLIES	9,675	15,700	15,700	10,423	15,700	15,700
		GRAND JURY	9,675	15,700	15,700	10,423	15,700	15,700

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0602	PREDATORY ANIMAL CONTROL						
COST-CENTER								
ACCOUNT	3005200	USDA AGREEMENT	93,072	95,865	100,004	105,137	103,258	103,258
		OTHER CHARGES	93,072	95,865	100,004	105,137	103,258	103,258
		PREDATORY ANIMAL CONTROL	93,072	95,865	100,004	105,137	103,258	103,258

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0681	PLANNING						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	482,254	549,842	614,564	453,955	665,732	665,732
	3000102	UNIFORM ALLOWANCE				458		
	3000105	CELL PHONE ALLOWANCE	810	606	1,598	863	908	908
	3000110	OVERTIME	1,008					
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS		(115,000)	(150,000)	0	(158,600)	(158,600)
	3000200	RETIREMENT	43,462	48,991	58,322	42,879	63,245	63,245
	3000202	MEDICARE	7,662	7,973	8,911	6,973	9,653	9,653
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	69,519	99,877	80,251	80,251	80,251	85,503
	3000210	SOCIAL SECURITY	32,761	34,090	38,103	29,756	41,275	41,275
	3000300	GROUP INSURANCE - HEALTH	10,978	30,083	31,278	9,127	31,814	31,814
	3000310	GROUP INSURANCE - CAFETERIA	65,347	73,415	74,702	46,323	80,241	80,241
	3000320	GROUP INSURANCE - DENTAL	3,701	4,195	4,195	1,968	4,263	4,263
	3000330	GROUP INSURANCE- LIFE	1,086	1,244	1,244	905	1,264	1,264
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	24,621	20,391	19,975	19,975	20,000	24,088
	3000401	WORKMANS COMP						
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,453	6,374	16,807	16,807	16,807	12,069
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	2,839			(9,194)		
		SALARIES AND EMPLOYEE BENEFITS	752,501	762,081	799,950	701,046	856,853	861,455
	3001100	CLOTHING	0	755	755	0	755	755
	3001200	COMMUNICATIONS	2,610	5,010	4,500	1,498	4,500	4,500
	3001700	MAINTENANCE-OFFICE EQUIPMENT	125	1,680	3,000	751	3,000	3,000
	3001701	MAINTENANCE-COUNTY VEHICLES	431	1,160	1,000	0	1,000	1,000
	3001702	MAINTENANCE-COMPUTER EQUIP	16,500	17,500	17,500	20,000	17,500	17,500
	3002000	MEMBERSHIPS	507	1,400	1,400	335	1,400	1,400
	3002102	REFUND - OTHER	5,746	5,000	5,000	0	5,000	5,000
	3002200	OFFICE EXPENSE	3,722	5,380	5,380	2,698	5,380	5,380
	3002201	POSTAGE	2,059	3,800	3,000	2,395	3,000	3,000
	3002300	PROFESSIONAL & SPECIALIZED SV	284,669	304,954	453,998	66,378	893,700	893,700
	3002302	IT DIRECT BILL	22,000	29,250	32,500	32,500	32,500	45,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	9,060	10,980	8,000	10,975	9,000	9,000
	3002500	RENTS AND LEASES, EQUIPMENT	3,295	6,200	3,000	1,655	3,000	3,000
	3002600	RENTS AND LEASES, BLDGS	893	1,000	1,000	893	1,000	1,000
	3002700	SMALL TOOLS	79	500	300	108	300	300
	3002701	NON-CAPITALIZED EQUIPMENT	0	3,500	4,100	491	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	11,787	15,150	18,800	8,856	20,300	20,300
	3002900	TRANSPORTATION AND TRAVEL	19,267	30,000	25,000	16,634	25,000	25,000
	3002901	CONFERENCES AND TRAINING	0	7,500	7,500	1,150	10,000	10,000
		SERVICES AND SUPPLIES	382,750	450,719	595,733	167,317	1,037,335	1,050,335
	3006200	EQUIPMENT	0					
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFER OUT					61,668	61,668
		PLANNING	1,135,251	1,212,800	1,395,683	868,363	1,955,856	1,973,458
		FTEs	9.07	8.94	8.94	8.94	8.94	8.94

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0682	BUILDING INSPECTOR						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	364,543	482,650	523,115	445,374	612,432	543,856
	3000102	UNIFORM ALLOWANCE				143		
	3000105	CELL PHONE ALLOWANCE	390	707	882	330	600	600
	3000110	OVERTIME	178					
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS	0	(58,134)	(30,000)	0	(77,360)	(77,360)
	3000200	RETIREMENT	34,798	43,004	49,644	41,852	58,181	51,666
	3000202	MEDICARE	5,654	6,998	7,585	6,834	8,880	7,886
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	65,661	75,499	58,752	58,752	58,752	83,886
	3000210	SOCIAL SECURITY	24,177	29,924	32,433	29,165	37,971	33,719
	3000300	GROUP INSURANCE - HEALTH	6,329	21,929	21,856	10,485	25,636	21,856
	3000310	GROUP INSURANCE - CAFETERIA	39,213	63,068	60,703	48,241	74,464	64,188
	3000320	GROUP INSURANCE - DENTAL	1,630	3,112	2,992	1,772	3,472	2,992
	3000330	GROUP INSURANCE- LIFE	764	1,069	1,011	812	1,173	1,011
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	22,469	18,609	19,046	19,046	19,046	22,967
	3000501	OTHER POST EMPLOYMENT BENEFITS	5,668	5,355	14,119	14,119	11,489	10,139
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(1,406)			(14,921)		
		SALARIES AND EMPLOYEE BENEFITS	570,068	693,790	762,138	662,004	834,736	767,406
	3001100	CLOTHING & PERSONAL	634	4,700	4,700	530	4,000	4,000
	3001200	COMMUNICATIONS	1,733	3,980	3,980	1,821	4,000	4,000
	3001700	MAINTENANCE-OFFICE EQUIPMENT	0	1,800	3,000	1,636	3,000	3,000
	3001701	MAINTENANCE-COUNTY VEHICLES	576	1,000	1,000	533	1,000	1,000
	3001702	MAINTENANCE- COMPUTER EQUIPMENT						
	3002000	MEMBERSHIPS	1,328	2,070	2,070	497	2,000	2,000
	3002102	REFUNDS - OTHER	560	2,000	2,000	1,397	2,000	2,000
	3002200	OFFICE EXPENSE	4,846	7,260	7,260	3,652	7,000	7,000
	3002201	POSTAGE	1,057	2,640	2,640	1,230	3,000	3,000
	3002300	PROFESSIONAL & SPECIALIZED SV	20,692	115,150	166,600	26,041	106,700	106,700
	3002302	IT DIRECT BILL	14,000	15,750	20,000	20,000	20,000	28,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	266	6,050	6,050	534	6,050	6,050
	3002500	RENTS & LEASES - EQUIPMENT	2,036	3,200	2,000	1,168	2,000	2,000
	3002600	RENTS & LEASES - BUILDINGS	3,187	3,200	3,200	3,187	3,200	3,200
	3002700	SMALL TOOLS AND INSTRUMENTS	653	2,000	2,000	310	2,000	2,000
	3002701	NON-CAPITALIZED EQUIPMENT			500	270		
	3002800	SPECIAL DEPARTMENTAL EXPENSE	9,137	12,100	15,500	6,631	17,000	17,000
	3002808	ABATEMENTS	6,546	105,350	100,000	9,308	100,000	100,000
	3002900	TRANSPORTATION AND TRAVEL	33,470	50,350	50,350	13,324	40,000	40,000
	3002901	CONFERENCES AND TRAINING	3,510	9,670	9,670	4,859	10,000	10,000
		SERVICES AND SUPPLIES	104,231	348,270	402,520	96,928	332,950	340,950
	3006200	EQUIPMENT	0	50,000	28,000	0		
		FIXED ASSETS	0	50,000	28,000	0	0	0
	3007000	OPERATING TRANSFER OUT						
		OPERATING TRANSFER OUT	0	0	0	0	0	0
		BUILDING INSPECTOR	674,299	1,092,060	1,192,658	758,932	1,167,686	1,108,356
		FTEs	7.95	7.51	7.51	7.51	8.51	7.51

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	1021	COOPERATIVE EXTENSION SERVICE						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	23,018	47,226	74,752	57,244	66,635	61,917
	3000110	OVERTIME				250		
	3000130	EXTRA HELP	6,059	6,500	6,500	0	6,500	6,500
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	2,285	4,208	5,014	5,421	6,330	5,882
	3000202	MEDICARE	433	685	816	855	966	898
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	4,601	4,767	8,742	8,742	8,742	10,782
	3000210	SOCIAL SECURITY	1,851	2,928	3,489	3,656	4,131	3,839
	3000300	GROUP INSURANCE - HEALTH	2,036	3,636	3,780	3,766	3,780	3,780
	3000310	GROUP INSURANCE - CAFETERIA	4,610	8,184	8,328	8,335	8,328	8,328
	3000320	GROUP INSURANCE - DENTAL	274	480	480	478	480	480
	3000330	GROUP INSURANCE- LIFE	79	139	139	139	139	139
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	813	673	743	743	743	896
	3000501	OTHER POST EMPLOYMENT BENEFITS	713	713	1,880	1,410	1,350	1,350
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	548			(1,241)		
		SALARIES AND EMPLOYEE BENEFITS	47,320	80,139	114,663	89,798	108,124	104,791
	3001000	AGRICULTURAL	243	500	500	242	500	500
	3001200	COMMUNICATIONS	859	800	800	207	800	800
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001702	MAINTENANCE-COMPUTER EQUIP						
	3002200	OFFICE EXPENSE	2,068	2,600	2,600	1,368	2,600	2,600
	3002302	IT DIRECT BILL	2,000	2,250	2,500	2,500	5,700	3,500
	3002500	RENTS AND LEASES - EQUIPMENT	1,050	1,400	1,700	1,597	1,700	3,500
	3002701	NON-CAPITALIZED EQUIPMENT		6,554				
	3002800	SPECIAL DEPARTMENTAL EXPENSE OTHER	459	700	700	342	700	700
	3002900	TRANSPORTATION AND TRAVEL	11,187	15,000	15,000	9,056	15,000	15,000
	3002901	CONFERENCES AND TRAINING			750	750	750	750
		SERVICES AND SUPPLIES	17,866	29,804	24,550	16,062	27,750	27,350
	3005200	CONTRIBUTIONS NON-CO.GOV.AGENC OTHER CHARGES	0	0	0	0	0	0
	3006200	EQUIPMENT OTHER CHARGES	7,079	46	26,330	0	26,330	26,330
		COOPERATIVE EXTENSION SERVICE	72,265	109,989	165,543	105,860	162,204	158,471
		FTEs	1.00	1.00	1.00	1.00	1.00	1.00
		TOTAL GENERAL FUND OPERATING	9,820,847	12,004,569	13,013,452	10,623,996	13,903,386	13,969,136
		TOTAL GENERAL FUND FTEs	77.96	78.04	74.94	74.94	75.96	73.96

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	1091	COUNTY SHARE - HEALTH & SOCIAL SERVICES						
COST-CENTER								
ACCOUNT	3007000	OPERATING TRANSFER OUT-OTP (110-0783)						
	3007001	CO SHARE GENERAL RELIEF (120)	87,638	225,750	225,750	225,750	225,750	225,750
	3007002	WELFARE ADMIN (120)	310,000	310,000	310,000	232,500	310,000	310,000
	3007003	WELFARE AID PROGRAM (121)	160,000	160,000	160,000	120,000	160,000	160,000
	3007008	CO SHARE PUBLIC GUARDIAN (110)	119,885	160,631	164,354	0	110,000	110,000
	3007009	CO SHARE CAL CHILDREN'S SV (110)						
		COUNTY SHARE - HEALTH & SOCIAL SERVICES	677,523	856,381	860,104	578,250	805,750	805,750

LASSEN COUNTY
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RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND 100	100							
BUDGET-UNIT	1101	PROVISIONS FOR CONTINGENCIES						
COST-CENTER								
ACCOUNT	3010000	APPROPRIATION FOR CONTINGENCIES	0	200,000	200,000	0	200,000	200,000
		PROVISIONS FOR CONTINGENCIES	0	200,000	200,000	0	200,000	200,000
		PROVISIONS FOR CONTINGENCIES	0	200,000	200,000	0	200,000	200,000

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	100	GENERAL FUND	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	1111	SUPPORT OTHER FUNDS						
COST-CENTER								
	3009000	INTERFUND TRANSFERS (05-06 Fair)						
	3009011	DEBT SERVICE (COP'S)						
	3009013	CONSOLIDATED COURTS						
	3009014	PUBLIC SAFETY FUND						
	3009018	CEMETERY FUND						
	3009016	ECONOMIC DEVELOPMENT (TOT)						
	3009017	PROBATION						
	3005200	CONTRB NON-CO GOVT AGENCIES (Court MOE \$379,561 & Undesignated Fee \$0)	379,560	379,560	379,560	379,560	379,560	379,560
	3005220	G/F - AOC CFP	55,264	55,264	55,264	41,448	55,264	55,264
	3007000	GENERAL RESERVE						
	3007000	OPERATING TRNSF OUT - TRAIL COORD.	130,344	118,707	179,617	179,617	139,857	139,857
	3007000	OPERATING TRNSF OUT - CEDS PROG/SPLASH						
	3007014	OPERATING TRNSF OUT - PUBLIC SAFETY	5,358,375	8,461,495	7,963,771	7,963,771	10,466,041	10,466,041
	3007016	OPERATING TRNSF OUT - FUND 112						
	3007017	OPERATING TRNSF OUT - PROBATION						
	3007000	OPERATING TRNSF OUT - ENVIRONMENTAL HEALTH			169,961	59,000	210,589	210,589
	3007000	OPERATING TRNSF OUT - CAPITAL PROJECTS - 150						
	3007000	OPERATING TRNSF OUT - SOFTWARE						
	3007000	OPERATING TRNSF OUT - FISH & GAME						
	3007000	OPERATING TRNSF OUT - LEASE PURCHASE		500,000				
	3007000	OPERATING TRNSF OUT - FAIR				280,000		510,000
	3007000	OPERATING TRNSF OUT - JAIL FACILITIES CONST						
	3007011	OPERATING TRNSF OUT - DEBT SERVICE - 170	102,000	102,000	102,000	102,000	103,000	103,000
		GEN SHARE -SUPPORT OTHER FUNDS	6,025,543	9,617,026	8,850,173	9,005,396	11,354,311	11,864,311

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	9000							
ACCOUNT	3000161	VACANCY FACTOR - General Fund						
		VACANCY FACTOR	0	0	0	0	0	0
		GENERAL FUND SUBTOTAL	16,523,913	22,677,976	22,923,729	20,207,642	26,263,447	26,839,197

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	1111	SUPPORT OTHER FUNDS						
ACCOUNT	3007012	OPERATING TRNSF OUT - VLF REALGN						
		GENERAL FUND TOTAL	16,523,913	22,677,976	22,923,729	20,207,642	26,263,447	26,839,197

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	102	OPIOID SETTLEMENT						
COST-CENTER	0101	OPIOID SETTLEMENT						
ACCOUNT								
	3002801	SPECIAL DEPARTMENT EXPENSE - A87					50,000	50,000
		SERVICES AND SUPPLIES	0	0	0	0	50,000	50,000
	3007000	OPERATING TRANS OUT						
	3007000	OPERATING TRANS OUT- Fund 130					65,000	65,000
		OTHER FINANCING USES	0	0	0	0	65,000	65,000
		OPIOID SETTLEMENT	0	0	0	0	115,000	115,000

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	103	PG&E SETTLEMENT						
COST-CENTER	0101	PG&E SETTLEMENT						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE- TO OES					240,811	240,811
		SERVICES AND SUPPLIES	0	0	0	0	240,811	240,811
	3007000	OPERATING TRANS OUT- 160		1,954,819		850,000		
	3007000	OPERATING TRANS OUT- 160		1,954,819	350,000	0		
	3007000	OPERATING TRANS OUT- 130			500,000			
	3007000	OPERATING TRANS OUT- 150			610,000		806,025	806,025
	3007000	OPERATING TRANS OUT- 136			100,000		100,000	100,000
		OTHER FINANCING USES	0	1,954,819	1,560,000	850,000	906,025	906,025
		PG&E SETTLEMENT	0	1,954,819	1,560,000	850,000	1,146,836	1,146,836

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	104	INTERNAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0322	INFORMATION SERVICES						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	205,280	235,099	280,066	269,932	374,176	349,527
	3000110	OVERTIME	9,198	15,000	15,000	8,881	20,000	20,000
	3000130	EXTRA HELP				647		
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	19,869	20,947	24,954	25,627	35,547	33,205
	3000202	MEDICARE	3,328	3,409	4,061	4,137	5,426	5,086
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	29,107	28,698	40,836	40,836	46,000	50,842
	3000210	SOCIAL SECURITY	14,232	14,576	17,364	17,689	23,199	21,671
	3000300	GROUP INSURANCE - HEALTH	6,000	15,444	16,020	11,340	20,000	19,800
	3000310	GROUP INSURANCE - CAFETERIA	30,326	32,736	33,312	33,335	41,640	41,640
	3000320	GROUP INSURANCE - DENTAL	1,816	1,920	1,920	1,920		2,400
	3000330	GROUP INSURANCE- LIFE	527	557	557	557		696
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	13,569	11,238	9,284	9,284	10,000	11,195
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,852	2,852	7,520	7,990	7,280	5,400
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	3,181			(5,310)		
		SALARIES AND EMPLOYEE BENEFITS	339,285	382,476	450,894	426,865	583,268	561,462
	3001200	COMMUNICATIONS	2,898	2,000	2,000	544	2,000	2,000
	3001201	TELECOMMUNICATIONS	78,895	80,000	85,000	91,330	125,000	100,000
	3001500	INSURANCE	4,914	4,376	3,744	3,744	4,400	5,003
	3001702	MAINTENANCE - COMPUTER EQUIPMENT	75,308	245,000	324,360	288,047	321,260	300,000
	3002200	OFFICE EXPENSE	533	1,000	1,000	429	1,000	1,000
	3002300	PROFESSIONAL AND SPECIALIZED SERVICES	68,592	110,000	95,640	76,259	122,640	102,640
	3002700	SMALL TOOLS AND INSTRUMENTS	82	1,000	1,000	989	2,500	2,500
	3002701	NON-CAPITALIZED EQUIPMENT	229,615	100,000	144,843	63,301	230,000	230,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	12,964	15,000	15,000	8,530	15,000	15,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	69,614	46,147	46,147	35,804	100,000	96,808
	3002900	TRAVEL AND TRANSPORTATION	3,744	10,000	5,000	869	5,000	5,000
	3002901	CONFERENCES AND TRAINING	1,739	6,000	12,000	9,852	15,000	15,000
		SERVICES AND SUPPLIES	548,898	620,523	735,734	579,698	943,800	874,951
	3004900	DEPRECIATION	51,399					
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006100	BUILDING & IMPROVEMENTS (HVAC)						
	3006200	EQUIPMENT	0	91,000	50,000	7,401	75,000	45,000
		FIXED ASSETS	0	91,000	50,000	7,401	75,000	45,000
	3007000	OPERATING TRANSFER OUT			400,000	400,000	380,000	380,000
		OTHER FINANCING USES	0	0	400,000	400,000	380,000	380,000
		INFORMATION SERVICES	939,582	1,093,999	1,636,628	1,413,964	1,982,068	1,861,413
		FTEs	4.00	4.00	4.00	4.00	5.00	4.00

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
		INTERNAL SERVICES	939,582	1,093,999	1,636,628	1,413,964	1,982,068	1,861,413

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
BUDGET-UNIT	106	CO LOCAL REVENUE FUND - AB 109						
COST-CENTER	0552	DA & PD						
ACCOUNT								
	3002801	SPECIAL DEPARTMENT EXPENSE - A87	131	24	24	(79)	0	0
		SERVICES AND SUPPLIES	131	24	24	(79)	0	0
	3007000	OPERATING TRANS OUT - DA & PUB DEF	78,453	80,000	88,282	88,488	90,000	90,000
		OTHER FINANCING USES	78,453	80,000	88,282	88,488	90,000	90,000
		CO LOCAL REVENUE FUND - AB 109	78,584	80,024	88,306	88,409	90,000	90,000

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	107	CCC CONTRACTS	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0421	CCC REIMBURSEMENT PROGRAM						
COST-CENTER								
ACCOUNT								
	3002200	OFFICE EXPENSE	1,680	2,500	2,500	1,157	2,500	2,500
	3002201	POSTAGE	8	100	50	13	50	50
	3002300	PROFESSIONAL & SPECIALIZED SV	806,573	750,000	800,000	747,677	800,000	800,000
	3002301	PUBLIC DEFENDER						
	3002302	IT DIRECT BILL						
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
	3002803	SPEC DEPT EXP - CCC RMB - DIST. ATTORNEY	77,675	90,000	90,000	68,945	90,000	90,000
	3002804	SPEC DEPT EXP - CCC RMB - OTHER						
	3002804	SPEC DEPT EXP - CCC RMB - SHERIFF/ADF	404,169	368,900	370,000	136,228	370,000	370,000
	3002900	TRANSPORTATION AND TRAVEL	0	500				
	3002901	CONFERENCES & TRAINING	125					
		SERVICES AND SUPPLIES	1,290,230	1,212,000	1,262,550	954,020	1,262,550	1,262,550
		CCC REIMBURSEMENT PROGRAM	1,290,230	1,212,000	1,262,550	954,020	1,262,550	1,262,550
		CCC CONTRACTS	1,290,230	1,212,000	1,262,550	954,020	1,262,550	1,262,550

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	108	CONTRACTS - DIST ATTORNEY	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0433	DISTRICT ATTORNEY-VICTIM WITNESS						
COST-CENTER								
ACCOUNT								
3000100		SALARIES AND WAGES	98,948	105,620	110,090	103,433	128,590	128,590
3000110		OVERTIME						
3000130		EXTRA HELP		10,172	5,435	-		
3000161		VACANCY SAVINGS						
3000200		RETIREMENT	9,339	9,411	9,809	9,798	12,216	12,216
3000202		MEDICARE	1,384	1,531	1,596	1,500	1,865	1,864
3000205		PERS UNFUNDED RETIREMENT LIABILITY	20,393	20,493	15,839	15,839	15,839	19,482
3000210		SOCIAL SECURITY	5,916	6,548	6,826	6,414	7,973	7,973
3000300		GROUP INSURANCE - HEALTH	6,991	7,454	7,272	4,485	7,560	7,560
3000310		GROUP INSURANCE - CAFETERIA	14,355	8,593	16,368	16,309	16,656	16,656
3000320		GROUP INSURANCE - DENTAL	876	996	960	940	960	960
3000330		GROUP INSURANCE- LIFE	260	285	278	273	278	278
3000340		GROUP INSURANCE- VISION		285				
3000400		WORKERS COMPENSATION INSURANCE	3,071	2,543	1,602	1,602	1,602	1,932
3000401		WORKMAN COMP CLAIMS REIMB						
3000501		OTHER POST EMPLOYMENT BENEFITS	2,192	2,175	5,640	1,426	2,700	2,700
3000510		UNEMPLOYMENT INSURANCE		1,247				
3000750		YEAR END SALARIES AND EMPLOYEE BENEFITS	2,430			(2,128)		
		SALARIES AND EMPLOYEE BENEFITS	166,155	177,353	181,715	159,891	196,239	200,211
3001200		COMMUNICATIONS	419	786	525	159	500	500
3001201		TELECOMMUNICATIONS						
3001500		INSURANCE	979	872	819	819	819	1,095
3002000		MEMBERSHIPS	132	267	277	0	300	300
3002200		OFFICE EXPENSE	6,658	10,494	14,115	1,839	11,969	11,969
3002201		POSTAGE	768	939	277	74	600	600
3002300		PROFESSIONAL & SPECIALIZED SV	759				150	150
3002302		IT DIRECT BILL	8,150	9,000	10,000	6,750	14,000	14,000
3002400		PUBLICATIONS AND LEGAL NOTICES					150	150
3002600		RENTS & LEASES	6,159	3,457	3,457	3,457	3,457	3,457
3002800		SPECIAL DEPARTMENTAL EXPENSE						
3002801		SPECIAL DEPT. EXP. - A-87	10,633	15,321	15,321	11,018	15,321	21,609
3002900		TRANSPORTATION AND TRAVEL	252	2,212	4,495	97	6,800	6,800
3002901		CONFERENCES AND TRAINING	1,139	18,710	10,838	0	7,000	7,000
3003000		UTILITIES						
		SERVICES AND SUPPLIES	36,048	62,058	60,124	24,213	61,066	67,630
3006200		EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
3004500		INTEREST ON NOTES AND WARRANTS						
		DISTRICT ATTORNEY-VICTIM WITNESS	202,203	239,411	241,839	184,104	257,305	267,841
		FTEs	3.075	3.075	3.000	3.000	3.000	3.000

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	108	CONTRACTS - DIST ATTORNEY	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0438	CHILD ADVOCACY CENTER						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	64,745	92,582	87,858	67,168	70,229	70,229
	3000105	CELL PHONE ALLOWANCE	115					
	3000110	OVERTIME						
	3000130	EXTRA HELP	-				10,000	10,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	6,228	11,798	11,391	6,599	6,672	6,672
	3000202	MEDICARE	994	1,315	1,384	1,035	1,018	1,018
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	8,244	13,409	16,691	16,691	12,651	12,651
	3000210	SOCIAL SECURITY	3,405	3,657	3,865	4,088	4,354	4,354
	3000300	GROUP INSURANCE - HEALTH	3,531	5,745	5,727	3,780	3,780	3,780
	3000310	GROUP INSURANCE - CAFETERIA	10,127	13,339	12,962	11,508	8,953	8,953
	3000320	GROUP INSURANCE - DENTAL	516		756	497	480	480
	3000330	GROUP INSURANCE- LIFE	176	208	203	163	150	150
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,601	1,326	1,281	1,281	1,545	1,545
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,162	1,162	2,961	1,123	1,451	1,451
	3000510	UNEMPLOYMENT INSURANCE				(2,007)		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	2,023			(4,312)		
		SALARIES AND EMPLOYEE BENEFITS	102,867	144,541	145,079	107,614	121,283	121,283
	3001200	COMMUNICATIONS	3,385		750	111	500	500
	3001201	TELECOMMUNICATIONS	0	1,095				
	3001500	INSURANCE	754	672	613	613	819	819
	3002000	MEMBERSHIPS	344	1,188	876	755	876	876
	3002200	OFFICE EXPENSE	6,565	1,287	2,000	1,560	1,990	1,990
	3002201	POSTAGE	0	252	100	0	100	100
	3002300	PROFESSIONAL & SPECIALIZED SV	6,578	1,717	4,600	4,390	1,780	1,780
	3002302	IT DIRECT BILL	8,000	7,250	7,500	7,500	10,500	10,500
	3002400	PUBLICATIONS AND LEGAL NOTICES						
	3002600	RENTS & LEASES	6,430	3,626	6,000	5,313	7,500	7,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE	(234)		8,800	8,008	5,000	5,000
	3002801	SPECIAL DEPT. EXP. - A-87	9,268	11,663	11,663	11,463	14,671	14,671
	3002900	TRANSPORTATION AND TRAVEL	463	1,003	1,000	578	1,500	1,500
	3002901	CONFERENCES AND TRAINING	3,980	4,706	3,191	3,379	15,000	15,000
	3003000	UTILITIES			4,000	1,412	5,100	5,100
		SERVICES AND SUPPLIES	45,533	34,459	51,093	45,082	65,336	65,336
	3006200	EQUIPMENT			7,828	7,900		
		FIXED ASSETS	0	0	7,828	7,900	0	0
		DISTRICT ATTORNEY-CHILD ADVOCACY CNTR	148,400	179,000	204,000	160,596	186,619	186,619
		FTEs	1.625	1.625	1.575	1.575	1.075	1.075
		FUND 108 FTE TOTALS	4.700	4.700	4.575	4.575	4.075	4.075
		CONTRACTS - DISTRICT ATTORNEY	350,603	418,411	445,839	344,700	443,924	454,460

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	110	HEALTH & SOCIAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0651	PUBLIC GUARDIAN						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	96,628	132,332	138,953	103,005	179,267	179,267
	3000110	OVERTIME	51	500	500	47	500	500
	3000130	EXTRA HELP	191	20,000				
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,586	11,791	12,381	9,883	17,030	17,030
	3000202	MEDICARE	1,376	1,919	2,015	1,437	2,599	2,599
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	12,965	20,012	16,243	16,243	16,242	19,401
	3000210	SOCIAL SECURITY	5,884	8,205	8,615	6,146	11,115	11,115
	3000300	GROUP INSURANCE - HEALTH	7,460	7,272	7,272	6,524	9,090	9,090
	3000310	GROUP INSURANCE - CAFETERIA	15,679	16,368	16,368	13,189	22,020	22,020
	3000320	GROUP INSURANCE - DENTAL	963	960	960	761	1,200	1,200
	3000330	GROUP INSURANCE- LIFE	279	278	278	221	348	348
	3000340	GROUP INSURANCE-VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,995	1,652	2,108	2,108	1,995	2,542
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,426	1,426	3,760	3,760	3,375	3,375
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	436			2,227		
		SALARIES AND EMPLOYEE BENEFITS	153,919	222,715	209,453	165,551	264,781	268,487
	3001200	COMMUNICATIONS	1,255	1,300	1,300	1,120	1,200	1,200
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	0	200	200	0		
	3001500	INSURANCE	932	830	1,153	1,153	979	1,540
	3001700	MAINTENANCE-OFFICE EQUIPMENT	0	75	75	0		
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3002000	MEMBERSHIPS	3,125	3,500	3,500	3,125	3,500	3,500
	3002200	OFFICE EXPENSE	3,957	4,500	2,500	1,507	2,500	2,500
	3002201	POSTAGE	589	1,000	1,000	691	800	800
	3002300	PROFESSIONAL & SPECIALIZED SV	300	1,200	1,200	600	1,000	1,000
	3002302	IT SERVICES	4,000	5,000	5,000	5,000	8,750	7,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	0	100	100	0	100	100
	3002500	RENTS AND LEASES - EQUIPMENT						
	3002600	RENTS & LEASES-BLDGS&IMPROVMTS	1,617	1,900		1,640		
	3002700	SMALL TOOLS AND INSTRUMENTS						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	441	2,000	2,000	425	1,000	1,000
	3002801	SPECIAL DEPT. EXP. - A-87	15,409	67,226	67,226	27,913	13,956	16,260
	3002802	SPECIAL DEPT EXP - H&HS DIST						
	3002900	TRANSPORTATION AND TRAVEL	2,329	4,500	4,500	3,574	4,500	4,500
	3002901	CONFERENCES AND TRAINING	3,159	5,000	5,000	2,038	5,000	5,000
		SERVICES AND SUPPLIES	37,113	98,331	94,754	48,786	43,285	44,400
	3009000	INTRAFUND TRANSFER - DEPT ADMN	13,654	15,710	19,937	0	23,987	23,987
		INTRAFUND TRANSFER - DEPT ADM	13,654	15,710	19,937	0	23,987	23,987
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		PUBLIC GUARDIAN	204,686	336,756	324,144	214,337	332,053	336,874
		FTEs	2.00	2.00	2.00	2.00	2.50	2.50

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	110	HEALTH & SOCIAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0721	HEALTH & SOCIAL SERVICES ADMINISTRATION						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	471,371	577,263	715,628	558,931	746,373	746,373
	3000105	CELL PHONE ALLOWANCE	600		1,800	1,200	1,800	1,800
	3000110	OVERTIME	1,465	2,000	2,000	107	2,000	2,000
	3000130	EXTRA HELP	19,395	10,692	25,000	105,667	25,000	25,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	42,226	51,434	63,762	52,129	70,905	70,905
	3000202	MEDICARE	7,461	8,370	10,377	9,670	10,822	10,822
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	73,791	97,367	84,079	84,079	84,080	105,275
	3000210	SOCIAL SECURITY	31,901	35,790	44,369	41,346	46,275	46,275
	3000300	GROUP INSURANCE - HEALTH	7,279	24,061	25,879	10,868	26,916	26,916
	3000310	GROUP INSURANCE - CAFETERIA	61,281	64,577	77,633	65,940	82,750	82,750
	3000320	GROUP INSURANCE - DENTAL	3,226	3,396	3,636	3,056	3,636	3,636
	3000330	GROUP INSURANCE- LIFE	1,069	1,072	1,281	1,078	1,281	1,281
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	12,586	10,424	8,135	8,135	12,586	9,811
	3000401	WORKMAN COMP CLAIMS REIMB	(20)					
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,916	5,490	17,296	17,296	11,070	11,070
	3000510	UNEMPLOYMENT INSURANCE	3,100	10,000	10,000	-	10,000	10,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(743)			(17,158)		
		SALARIES AND EMPLOYEE BENEFITS	742,904	901,936	1,090,875	942,344	1,135,494	1,153,914
	3001200	COMMUNICATIONS	2,220	2,500	2,500	1,017	1,500	1,500
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	3,169	8,000	8,000	11,506	10,000	10,000
	3001500	INSURANCE	9,273	8,155	8,682	8,682	10,000	11,287
	3001700	MAINTENANCE-OFFICE EQUIPMENT	0	250	250	0	250	250
	3001701	MAINTENANCE-COUNTY VEHICLES	0	500	500	0	500	500
	3001702	MAINTENANCE - COMPUTER EQUIPMENT						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	48	20,000	20,000	1,766	2,000	2,000
	3002000	MEMBERSHIPS	0	250	1,000	350	1,000	1,000
	3002200	OFFICE EXPENSE	5,584	7,000	7,000	5,511	7,000	7,000
	3002201	POSTAGE	522	750	750	704	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV	96,285	90,000	215,000	166,596	225,000	225,000
	3002302	IT DIRECT BILL	22,000	27,500	27,500	20,625	40,000	38,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	772	1,000	1,500	3,052	3,000	3,000
	3002500	RENTS AND LEASES - EQUIPMENT	5,830	7,600	7,600	8,125	7,600	7,600
	3002600	RENTS AND LEASES-BUILDINGS	59,062	57,681	45,000	70,806	35,000	35,000
	3002701	NON-CAPITALIZED EQUIPMENT	14,640	5,000	5,000	0	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	9,171	9,000	9,000	42,313	9,000	9,000
	3002801	SPECIAL DEPT. EXP. - A-87	57,509	85,527	85,527	118,078	85,527	236,499
	3002900	TRANSPORTATION AND TRAVEL	5,921	6,500	6,500	4,159	6,500	6,500
	3002901	CONFERENCES AND TRAINING	973	10,000	6,000	3,944	10,000	10,000
	3003000	UTILITIES	4,329	5,000	5,000	3,636	5,000	5,000
	3003010	UTILITIES-LIGHTS	4,568	5,300	5,300	10,877	6,000	6,000
	3003020	UTILITIES-WATER	1,265	1,700	1,700	1,536	2,000	2,000
	3003030	UTILITIES-SEWER	811	900	900	702	1,000	1,000
	3003040	UTILITIES- GARBAGE					500	500
	3003050	UTILITIES- NATURAL GAS					12,000	12,000
		SERVICES AND SUPPLIES	303,952	360,113	470,209	483,985	482,377	633,136
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT				56,185		
		FIXED ASSETS	0	0	0	56,185	0	0
		HEALTH & HUMAN ADMINISTRATION	1,046,856	1,262,049	1,561,084	1,482,514	1,617,871	1,787,050
		FTEs	9.70	7.70	9.20	9.20	8.20	8.20

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	110	HEALTH & SOCIAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0731	PUBLIC HEALTH						
COST-CENTER								
ACCOUNT								
3000100		SALARIES AND WAGES	911,930	1,426,893	1,586,764	1,113,039	1,756,119	1,756,119
3000101		SALARY	180					
3000105		CELL PHONE ALLOWANCE	320	600	600	-		
3000110		OVERTIME	68,776	50,000	50,000	6,194	20,000	20,000
3000130		EXTRA HELP	80,437	80,000	80,000	76,618	10,000	10,000
3000161		VACANCY SAVINGS						
3000200		RETIREMENT	86,048	127,136	150,584	109,162	174,026	174,026
3000202		MEDICARE	15,911	20,690	23,008	18,125	25,464	25,464
3000205		PERS UNFUNDED RETIREMENT LIABILITY	146,856	188,987	171,836	171,836	171,836	209,641
3000210		SOCIAL SECURITY	68,030	88,467	98,379	76,546	108,879	108,879
3000300		GROUP INSURANCE - HEALTH	28,202	74,238	77,190	15,084	90,720	90,720
3000310		GROUP INSURANCE - CAFETERIA	109,679	184,920	188,160	123,728	212,172	212,172
3000320		GROUP INSURANCE - DENTAL	5,923	10,020	10,020	4,922	11,520	11,520
3000330		GROUP INSURANCE- LIFE	2,206	3,132	3,132	2,367	3,341	3,341
3000340		GROUP INSURANCE- VISION						
3000400		WORKERS COMPENSATION INSURANCE	36,357	30,111	21,221	21,221	36,449	25,591
3000401		WORKMAN COMP CLAIMS REIMB						
3000501		OTHER POST EMPLOYMENT BENEFITS	15,757	16,043	42,300	42,300	32,400	31,050
3000510		UI INSURANCE	5,908	8,000	8,000	502	8,000	8,000
3000750		YEAR END SALARIES AND EMPLOYEE BENEFITS	(11,402)			(29,785)		
		SALARIES AND EMPLOYEE BENEFITS	1,571,118	2,309,237	2,511,194	1,751,859	2,660,926	2,686,523
3001200		COMMUNICATIONS	10,714	12,500	13,000	5,741	7,000	7,000
3001201		TELECOMMUNICATIONS						
3001400		HOUSEHOLD EXPENSES	5,530	5,800	12,800	14,497	5,000	5,000
3001500		INSURANCE	22,738	20,374	18,888	18,888	21,000	25,652
3001501		MED MAL INSURANCE	14,604	21,557	21,750	19,444	21,750	21,750
3001700		MAINTENANCE-OFFICE EQUIPMENT	0	70	100	9	500	500
3001701		MAINTENANCE-COUNTY VEHICLES	82	2,144	2,000	43	2,000	2,000
3001800		MAINT-BUILDINGS & IMPROVEMENTS	755		1,000	5,703	25,000	25,000
3001900		MEDICAL, DENTAL & LAB SUPPLIES	34,347	40,000	51,700	40,298	75,000	75,000
3002000		MEMBERSHIPS	8,766	10,000	10,500	10,224	11,000	11,000
3002200		OFFICE EXPENSE	12,688	59,463	62,775	23,000	75,000	75,000
3002201		POSTAGE	44	4,000	2,000	1,048	2,500	2,500
3002300		PROFESSIONAL & SPECIALIZED SV	191,741	175,322	586,000	339,937	600,000	600,000
3002302		IT DIRECT BILL	44,000	56,250	67,500	67,500	122,500	94,500
3002400		PUBLICATIONS AND LEGAL NOTICES	12,502	8,000	8,000	6,379	8,000	8,000
3002500		RENTS AND LEASES - EQUIPMENT	10,001	11,893	17,000	3,398	15,000	15,000
3002600		RENTS AND LEASES - BUILDING	124,303	128,611	163,000	124,613	175,000	175,000
3002701		NON-CAPITALIZED EQUIPMENT	76,018	5,000	10,000	10,999	12,000	12,000
3002800		SPECIAL DEPARTMENTAL EXPENSE	328,030	671,000	290,500	24,029	350,000	350,000
3002801		SPECIAL DEPT. EXP. - A-87	54,773	49,617	49,617	71,695	55,000	90,704
3002900		TRANSPORTATION AND TRAVEL	16,872	37,965	38,000	8,537	50,000	50,000
3002901		CONFERENCES AND TRAINING	13,797	28,451	30,000	37,102	75,000	75,000
3003000		UTILITIES	6,130	6,276	10,000	5,727	5,000	5,000
3003010		UTILITIES-LIGHTS	9,394	9,847	22,000	10,665	15,000	15,000
3003020		UTILITIES-WATER	2,186	2,262	3,000	2,027	4,000	4,000
3003030		UTILITIES-SEWER	780	832	1,540	1,544	1,700	1,700
3003040		UTILITIES- GARBAGE					3,000	3,000
3003050		UTILITIES- NATURAL GAS					10,000	10,000
		SERVICES AND SUPPLIES	1,000,795	1,367,234	1,492,670	853,047	1,746,950	1,759,306

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
110		HEALTH & SOCIAL SERVICES						
0731		PUBLIC HEALTH						
		Page 2						
3006100		BUILDING & IMPROVEMENTS						
3006200		EQUIPMENT	29,274	388,565	450,000	57,398	550,000	550,000
		FIXED ASSETS	29,274	388,565	450,000	57,398	550,000	550,000
3007000		OPERATING TRANSFER OUT - MAA (PROBATION)	132,671	418,165	203,000	553,173	225,000	225,000
3007000		OPERATING TRANSFER OUT - ISD (160)			400,000			
3007050		OPERATING TRANSFER TO TRUST	0	135,130	163,639	0	200,000	200,000
		OPERATING TRANSFERS OUT	132,671	553,295	766,639	553,173	425,000	425,000
3009000		INTRAFUND TRANSFER	282,023	291,715	224,286	152,268	222,506	222,506
		PUBLIC GUARDIAN MAA			40,000		56,461	56,461
		HSS ADMINISTRATION MAA			91,000		127,676	127,676
		WRAPAROUND MAA			42,000		129,786	129,786
		MENTAL HEALTH-CERI			219,015		5,000	5,000
		VETERANS SERVICE MAA						
		ENVIRONMENTAL HEALTH						
		OTHER FINANCING USES	282,023	291,715	616,301	152,268	541,429	541,429
		PUBLIC HEALTH	3,015,881	4,910,046	5,836,804	3,367,745	5,924,305	5,962,258
		FTEs	22.10	22.50	22.50	22.50	24.00	23.00

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	110	HEALTH & SOCIAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0751	MENTAL HEALTH						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	1,526,270	2,149,414	2,405,236	1,637,772	2,219,934	2,219,934
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	30,228	35,000	40,000	33,571	35,000	35,000
	3000130	EXTRA HELP	7,874	50,000	35,000	53,195	50,000	50,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	152,894	191,513	209,117	156,376	206,659	206,659
	3000202	MEDICARE	23,376	31,166	34,031	25,170	32,189	32,189
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	289,846	316,150	296,648	296,648	318,830	308,475
	3000210	SOCIAL SECURITY	99,949	133,264	145,514	108,577	137,636	137,636
	3000300	GROUP INSURANCE - HEALTH	68,069	125,424	125,424	58,928	115,200	115,200
	3000310	GROUP INSURANCE - CAFETERIA	191,915	279,036	279,036	172,472	265,020	265,020
	3000320	GROUP INSURANCE - DENTAL	10,222	16,500	16,500	8,174	14,580	14,580
	3000330	GROUP INSURANCE - LIFE	3,437	4,733	4,733	2,927	4,176	4,176
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	63,746	52,796	96,776	96,776	90,636	116,702
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	25,668	24,242	65,800	65,800	40,500	39,150
	3000510	UNEMPLOYMENT INSURANCE	300	5,000	5,000	1,215	5,000	5,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	10,472			(63,414)		
		SALARIES AND EMPLOYEE BENEFITS	2,504,266	3,414,238	3,758,815	2,654,187	3,535,360	3,549,721
	3001200	COMMUNICATIONS	15,752	16,000	17,000	14,542	17,000	17,000
	3001400	HOUSEHOLD EXPENSES	6,206	7,500	7,500	6,159	7,500	7,500
	3001500	INSURANCE	30,640	27,517	23,867	23,867	27,519	32,506
	3001501	MED MAL INSURANCE	20,987	30,978	30,978	27,941	30,978	30,978
	3001700	MAINTENANCE-OFFICE EQUIPMENT			3,000	1,700		
	3001701	MAINTENANCE-COUNTY VEHICLES	1,910	3,000	3,000	85	2,500	2,500
	3001702	MAINTENANCE-COMPUTER EQUIPMENT	697					
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	2,197	53,000	53,000	696	50,000	50,000
	3001900	MEDICAL, DENTAL & LAB SUPPLIES	0	200	200	0	200	200
	3002000	MEMBERSHIPS	6,744	7,000	9,000	8,828	9,000	9,000
	3002200	OFFICE EXPENSE	6,203	15,000	15,000	7,013	12,000	12,000
	3002201	POSTAGE	492	500	1,000	486	700	700
	3002300	PROFESSIONAL & SPECIALIZED SV	599,726	650,000	600,000	640,290	650,000	650,000
	3002302	IT DIRECT BILL	46,000	71,000	95,000	101,875	108,500	133,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	907	1,500	1,500	2,161	1,500	1,500
	3002500	RENTS AND LEASES - EQUIPMENT	8,739	10,000	10,000	4,750	6,000	6,000
	3002600	RENTS AND LEASES - BUILDINGS				1,770		
	3002701	NON-CAPITALIZED EQUIPMENT	0	1,000	1,000	0	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	19,421	25,000	20,000	149,493	20,000	20,000
	3002801	SPECIAL DEPT. EXP. - A-87	258,020	161,482	161,482	104,811	286,000	137,910
	3002900	TRANSPORTATION AND TRAVEL	24,231	25,000	50,000	21,889	25,000	25,000
	3002901	CONFERENCES AND TRAINING	3,016	8,300	20,000	6,321	20,000	20,000
	3003000	UTILITIES	12,392	11,000	13,000	10,753	10,000	10,000
	3003010	UTILITIES-LIGHTS	14,712	13,000	14,000	13,911	15,000	15,000
	3003020	UTILITIES-WATER	1,937	2,000	2,750	1,497	2,000	2,000
	3003030	UTILITIES-SEWER	1,170	900	1,500	749	1,000	1,000
		SERVICES AND SUPPLIES	1,082,099	1,140,877	1,153,777	1,151,587	1,303,397	1,184,794

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
	110	HEALTH & SOCIAL SERVICES						
	0751	MENTAL HEALTH						
		PAGE 2						
	3004000	SUPPORT AND CARE OF PERSONS	(1,010)		500	0	500	500
	3004010	HOSPITAL CARE	261,999	525,000	425,000	603,473	500,000	500,000
	3004011	CARE OF HOMELESS	4,190	5,000	4,000	279	4,000	4,000
	3004012	SUPPLEMENTAL RESIDENTIAL	382,561	370,000	300,000	172,420	300,000	300,000
	3004028	PROFESSIONAL HEALTH CARE	41,008	69,500	55,663	359,710	55,663	55,663
	3004029	OUT-PATIENT SERVICES						
		OTHER CHARGES	688,748	969,500	785,163	1,135,882	860,163	860,163
	3006100	BUILDING & IMPROVEMENTS		125,000	125,000	21,397	64,017	64,017
	3006160	BUILDING & IMPROVEMENTS - NON CAPTLZ						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	125,000	125,000	21,397	64,017	64,017
	3009000	OPERATING TRANSFER OUT	5,879			0		
		OTHER FINANCIAL USES	5,879	0	0	0	0	0
	3009000	INTRAFUND TRANSFER	199,425			0		
	3009000	INTRAFUND TRANSFER - PUBLIC GUARDIAN		25,000	25,000		25,000	25,000
	3009000	INTRAFUND TRANSFER - DEPT ADMIN.		192,840	244,721		288,768	288,768
		INTRAFUND TRANSFER	199,425	217,840	269,721	0	313,768	313,768
		MENTAL HEALTH	4,480,417	5,867,455	6,092,476	4,963,053	6,076,705	5,972,463
		FTEs	36.00	34.00	35.00	35.00	30.00	29.00

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	110	HEALTH & SOCIAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0754	WRAPAROUND PROGRAM						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	236,128	448,161	503,566	362,439	589,827	589,827
	3000110	OVERTIME	6,778	7,500	20,000	7,085	7,500	7,500
	3000130	EXTRA HELP	128			35		
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	22,386	39,931	44,868	31,828	52,554	52,554
	3000202	MEDICARE	3,658	6,498	7,302	5,650	8,552	8,552
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	30,722	48,903	46,749	46,749	32,258	68,266
	3000210	SOCIAL SECURITY	15,642	27,786	31,221	24,157	36,569	36,569
	3000300	GROUP INSURANCE - HEALTH	9,925	29,088	29,088	5,408	29,232	29,232
	3000310	GROUP INSURANCE - CAFETERIA	31,800	65,472	65,472	39,868	70,464	70,464
	3000320	GROUP INSURANCE - DENTAL	963	3,840	3,840	1,443	3,840	3,840
	3000330	GROUP INSURANCE- LIFE	558			708		
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	5,765	4,775	6,201	6,201	5,765	7,478
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	3,565	5,704	15,040	15,040	10,800	10,800
	3000510	UNEMPLOYMENT INSURANCE		2,500	2,500	-	2,500	2,500
	3000750	YEAR END SALARIES AND BENEFITS	2,309			(3,713)		
		SALARIES AND EMPLOYEE BENEFITS	370,327	690,158	775,847	542,898	849,861	887,582
	3001200	COMMUNICATIONS	2,783	6,200	6,200	3,161	6,500	6,500
	3001400	HOUSEHOLD EXPENSE	120	500	500	0	500	500
	3001500	INSURANCE	2,873	2,559	3,715	3,715	3,800	4,964
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001702	MAINTENANCE-COMPUTER EQUIPMENT				160		
	3002000	MEMBERSHIPS						
	3002200	OFFICE EXPENSE	7,208	6,000	6,500	6,992	6,000	6,000
	3002201	POSTAGE				46	100	100
	3002300	PROFESSIONAL & SPECIALIZED SV	63,463	244,600	80,000	53,883	230,913	230,913
	3002300	PROFESSIONAL & SPECIALIZED SV - PROB		10,000	10,000		10,000	10,000
	3002300	PROFESSIONAL & SPECIALIZED SV - MH		10,000	10,000		10,000	10,000
	3002302	IT DIRECT BILL	8,000	20,000	17,500	17,673	21,000	24,500
	3002400	PUBLICATION LEGAL NOTICES				442		
	3002500	RENTS AND LEASES - EQUIPMENT			3,000	0		
	3002600	RENTS AND LEASES - BUILDINGS			38,100	0		
	3002701	NON-CAPITALIZED EQUIPMENT	0	2,500	2,500	0	2,500	2,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE				991		
	3002801	SPECIAL DEPT. EXP. - A-87	8,674	6,232	6,232	11,102	11,200	27,087
	3002802	SPECIAL DEPT. EXP. - HSS DIST					200	200
	3002900	TRANSPORTATION AND TRAVEL	3,675	4,000	4,000	5,720	6,000	6,000
	3002901	CONFERENCES AND TRAINING	7,827	15,000	15,000	8,095	15,000	15,000
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS			4,000	0		
	3003020	UTILITIES-WATER			800	0		
	3003030	UTILITIES-SEWER			250	0		
		SERVICES AND SUPPLIES	104,623	327,591	208,297	111,980	323,713	344,264
	3004000	SUPPORT AND CARE OF PERSONS	2,228	5,000	20,000	5,214	10,000	10,000
		OTHER CHARGES	2,228	5,000	20,000	5,214	10,000	10,000
	3006200	EQUIPMENT	0					
		FIXED ASSETS	0	0	0	0	0	0
	3009000	INTRAFUND TRANSFER - DEPT ADMIN.	34,134	62,840	79,746	0	76,757	76,757
		INTRAFUND TRANSFER	34,134	62,840	79,746	0	76,757	76,757
		WRAPAROUND PROGRAM	511,312	1,085,589	1,083,890	660,092	1,260,331	1,318,603
		FTEs	5.00	8.00	8.00	8.00	8.00	8.00

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	110	HEALTH & SOCIAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0771	ALCOHOL & DRUG						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	266,258	405,540	597,065	302,326	436,407	436,407
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	2,230			108	500	500
	3000130	EXTRA HELP	2,295	5,000	4,000	-	2,000	2,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	28,161	36,134	39,118	28,615	217,826	217,826
	3000202	MEDICARE	4,196	5,880	6,366	4,476	6,328	6,328
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	46,696	55,143	50,463	50,463	49,031	56,943
	3000210	SOCIAL SECURITY	17,939	25,144	27,220	19,140	27,057	27,057
	3000300	GROUP INSURANCE - HEALTH	12,924	21,089	21,089	14,395	21,924	21,924
	3000310	GROUP INSURANCE - CAFETERIA	41,771	55,651	55,651	39,027	59,414	59,414
	3000320	GROUP INSURANCE - DENTAL	1,871	2,784	2,784	2,248	2,784	2,784
	3000330	GROUP INSURANCE- LIFE	740	947	947	653	946	946
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	46,272	38,323	5,681	5,681	46,272	6,850
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	4,848	4,848	12,784	12,784	9,180	9,180
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(921)			(9,797)		
		SALARIES AND EMPLOYEE BENEFITS	475,280	656,483	823,168	470,119	879,669	848,159
	3001200	COMMUNICATIONS	2,208	2,250	2,100	1,033	2,000	2,000
	3001300	FOOD	174	500	400	111	350	350
	3001400	HOUSEHOLD EXPENSES	770	750	625	214	500	500
	3001500	INSURANCE	46,476	40,263	3,941	3,941	40,264	5,265
	3001501	MED MAL INSURANCE	2,395	3,536	3,536	3,189	3,500	3,500
	3001701	MAINTENANCE-COUNTY VEHICLES	0	500	500	0	500	500
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	678	1,000	2,500	0	2,500	2,500
	3002000	MEMBERSHIPS	7,063	7,000	9,000	9,073	10,000	10,000
	3002200	OFFICE EXPENSE	2,494	2,500	2,000	1,070	1,000	1,000
	3002201	POSTAGE	9	200	100	80	100	100
	3002300	PROFESSIONAL & SPECIALIZED SV	252,682	281,613	281,613	195,113	285,000	285,000
	3002302	IT DIRECT BILL	24,000	30,000	30,000	30,000	35,000	42,000
	3002500	RENTS AND LEASES - EQUIPMENT	5,540	5,633	5,900	0	5,000	5,000
	3002600	RENTS AND LEASES - BLDGS & EQUIPMENT				5,033		
	3002800	SPECIAL DEPARTMENTAL EXPENSE	103,110	20,000	31,000	15,494	25,211	25,211
	3002801	SPECIAL DEPT. EXP. - A-87	31,184	7,560	7,560	10,751	7,560	29,853
	3002806	DRUG TESTING	0	5,000	1,500	0	225	225
	3002900	TRANSPORTATION AND TRAVEL	10,008	7,000	16,000	11,154	6,500	6,500
	3002901	CONFERENCES AND TRAINING	2,682	10,000	3,500	1,751	2,500	2,500
	3003000	UTILITIES	199	2,484	3,100	2,688	2,000	2,000
	3003010	UTILITIES-LIGHTS	398	3,105	3,000	3,478	3,700	3,700
	3003020	UTILITIES-WATER	137	400	400	374	415	415
	3003030	UTILITIES-SEWER	234	208	200	187	215	215
		SERVICES AND SUPPLIES	492,441	431,502	408,475	294,734	434,040	428,334
	3004000	SUPPORT AND CARE OF PERSONS						
	3004012	PROF SERVICES - RESIDENTIAL	3,750	10,000	10,000	0	8,000	8,000
	3004012	PROF SERVICES - RESIDENTIAL (CLIENT REIMB)						
		OTHER CHARGES	3,750	10,000	10,000	0	8,000	8,000

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0801	CALIF CHILDREN'S SERVICES						
COST-CENTER								
ACCOUNT	3004000	SUPPORT AND CARE OF PERSONS	1,198	75,000	75,000	1,106	1,500	1,500
	3001500	INSURANCE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A-87						
	3002900	TRANSPORTATION AND TRAVEL						
		OTHER CHARGES	1,198	75,000	75,000	1,106	1,500	1,500
	3007000	OPERTING TRANSFERS-OUT	307					
		CALIF CHILDREN'S SERVICES	1,505	75,000	75,000	1,106	1,500	1,500

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	110	HEALTH & SOCIAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0941	GRANTS AND LOANS						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	80,755	290,351	399,360	228,119	595,069	595,069
	3000110	OVERTIME	569	1,000	2,000	677	2,000	2,000
	3000130	EXTRA HELP				1,400		
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	7,317	25,870	35,583	20,634	53,021	53,021
	3000202	MEDICARE	1,120	4,210	6,526	3,121	8,629	8,629
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	11,260	16,725	25,007	25,007	25,007	42,966
	3000210	SOCIAL SECURITY	4,787	18,002	24,760	13,345	36,894	36,894
	3000300	GROUP INSURANCE - HEALTH	3,280	19,998	25,452	6,312	36,360	36,360
	3000310	GROUP INSURANCE - CAFETERIA	11,180	45,012	57,288	16,744	88,080	88,080
	3000320	GROUP INSURANCE - DENTAL	690	2,640	3,360	801	4,800	4,800
	3000330	GROUP INSURANCE - LIFE	200	766	974	471	1,392	1,392
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,934	1,602	4,018	4,018	4,018	4,845
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,070	3,922	13,160	13,160	13,500	10,800
	3000510	UNEMPLOYMENT INSURANCE		2,000		3,134	2,000	2,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	877			6,117		
		SALARIES AND EMPLOYEE BENEFITS	125,039	432,098	597,488	343,060	870,770	886,856
	3001200	COMMUNICATIONS	1,516	5,000	8,300	2,578	7,500	7,500
	3001400	HOUSEHOLD EXPENSES				285		
	3001500	INSURANCE	2,801	2,620	4,463	4,463	4,463	5,963
	3001700	MAINTENANCE-OFFICE EQUIPMENT			2,700	0	4,065	4,065
	3001702	MAINTENANCE-COMPUTER EQUIPMENT					1,350	1,350
	3002000	MEMBERSHIPS						
	3002200	OFFICE EXPENSE	2,235	4,000	8,000	5,717	8,000	8,000
	3002201	POSTAGE	26	500	500	75	500	500
	3002300	PROFESSIONAL & SPECIALIZED SV	3,630	81,500	400,000	22,526	2,800,000	2,800,000
	3002302	IT DIRECT BILL	4,000	11,250	17,500	17,500	35,000	24,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	78	500	1,500	153	1,000	1,000
	3002500	RENTS AND LEASES - EQUIPMENT				1,790	7,965	7,965
	3002600	RENTS AND LEASES - BUILDINGS			24,000	18,000	45,000	45,000
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	3,112	18,000	18,000	3,086	18,000	18,000
	3002801	SPECIAL DEPT. EXP. - A-87	(4,233)	29,254	29,254	12,672	29,254	19,513
	3002900	TRANSPORTATION AND TRAVEL	1,830	5,000	5,000	2,294	6,500	6,500
	3002901	CONFERENCES AND TRAINING	600	15,000	20,000	2,561	26,000	26,000
	3003000	UTILITIES- GAS			1,500	805	4,065	4,065
	3003010	UTILITIES-LIGHTS			1,500	1,728	4,065	4,065
	3003020	UTILITIES-WATER			1,500	264	4,065	4,065
	3003030	UTILITIES-SEWER			1,500	0	4,065	4,065
	3003040	UTILITIES- GARBAGE					500	500
	3003050	UTILITIES- NATURAL GAS						
		SERVICES AND SUPPLIES	15,595	172,624	545,217	96,497	3,011,357	2,992,616
	3004050	PROGRAM GRANT AWARD	142,506	656,120	685,303	48,160	618,714	618,714
	3004500	INTEREST ON NOTES AND WARRANTS						
		OTHER CHARGES	142,506	656,120	685,303	48,160	618,714	618,714
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007050	OPERATING TRANSFER TO TRUST						
	3009000	INTRAFUND TRANSFER - HSS DISTRIBUTION						
	3009000	INTRAFUND TRANSFER	10,240	43,202	69,778	0	95,946	95,946
		INTRAFUND TRANSFER	10,240	43,202	69,778	0	95,946	95,946
		GRANTS AND LOANS	293,380	1,304,044	1,897,786	487,717	4,596,787	4,594,132
		FTEs	1.50	5.50	7.00	7.00	10.00	8.00
		FUND 110 FTE TOTALS	83.10	86.50	90.50	90.50	89.50	85.50
		HEALTH & SOCIAL SERVICES	10,571,930	15,992,338	18,180,611	11,941,417	21,196,504	21,322,616

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	111	CONTRACTS FUND SHERIFF						
BUDGET-UNIT	0520	SHERIFF-BOAT PATROL						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES						
	3000102	UNIFORM ALLOWANCE						
	3000110	OVERTIME				1,761		
	3000130	EXTRA HELP	7,017	34,624	28,854	6,536	28,854	28,854
	3000200	RETIREMENT						
	3000202	MEDICARE	102	502	418	120	418	418
	3000210	SOCIAL SECURITY	435	2,147	1,789	405	1,789	1,789
	3000320	GROUP INSURANCE - DENTAL				8		
	3000330	GROUP INSURANCE - LIFE				2		
	3000400	WORKERS COMPENSATION INSURANCE	649	537	479	479	479	578
	3000501	OTHER POST EMPLOYMENT BENEFITS						
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	1,056			(1,886)		
		SALARIES AND EMPLOYEE BENEFITS	9,259	37,810	31,540	7,425	31,540	31,639
	3001100	CLOTHING AND PERSONAL	454	800	800	350	800	800
	3001500	INSURANCE	4,913	4,376	2,844	2,844	3,068	3,413
	3001700	MAINTENANCE-EQUIPMENT	345	4,700	5,000	270	5,000	5,000
	3001701	MAINTENANCE-COUNTY VEHICLES	1,144	15,000	5,000	101	5,000	5,000
	3002300	PROFESSIONAL & SPECIALIZED SV		38,615				
	3002701	NON-CAPITALIZED EQUIPMENT	0	20,200	10,000	0	0	0
	3002800	SPECIAL DEPARTMENTAL EXPENSE	464	10,000	3,000	19	3,000	3,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87	(6,389)	3,056	3,056	3,468	3,056	6,335
	3002900	TRANSPORTATION AND TRAVEL	516	5,000	5,000	417	5,000	5,000
	3002901	CONFERENCES & TRAINING	296	10,000	5,000	0	5,000	5,000
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS	844	2,000	2,000	966	2,000	2,000
		SERVICES AND SUPPLIES	2,587	113,747	41,700	8,435	31,924	35,548
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT	0	230,000	20,000	(548)	20,000	20,000
	3006260	EQUIPMENT - NON CAPITALIZED						
		FIXED ASSETS	0	230,000	20,000	(548)	20,000	20,000
	3007000	OPERATING TRANSFER OUT			100,000	100,000	100,000	100,000
		OTHER FINANCING USES	0	0	100,000	100,000	100,000	100,000
		SHERIFF-BOAT PATROL	11,846	381,557	193,240	115,312	183,464	187,187
		CONTRACTS FUND SHERIFF	11,846	381,557	193,240	115,312	183,464	187,187
		FTEs	1.40	1.40	1.00	1.00	1.00	1.00

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	113	LATCF						
COST-CENTER	0101	LATCF						
ACCOUNT								
	3002801	SPECIAL DEPARTMENT EXPENSE - A87 SERVICES AND SUPPLIES	0	0	0	0	0	0
	3007000	OPERATING TRANS OUT- FUND 151		4,000,764	1,500,000	1,500,000		
	3007000	OPERATING TRANS OUT- FUND 100					3,511,145	3,511,145
	3007000	OPERATING TRANS OUT- FUND 130			421,068	421,068		
		OTHER FINANCING USES	0	4,000,764	1,921,068	1,921,068	3,511,145	3,511,145
		LATCF	0	4,000,764	1,921,068	1,921,068	3,511,145	3,511,145

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	115	H&SS CONTRACTS/GRANTS	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0733	TOBACCO CONTROL/EDUCATION						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	98,773	129,491	123,814	97,241	168,612	168,612
	3000105	CELL PHONE ALLOWANCE	3	60				
	3000110	OVERTIME	1,354		500	132	500	500
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,640	11,538	11,750	9,128	16,018	16,018
	3000202	MEDICARE	1,427	1,878	1,795	1,426	2,445	2,445
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	26,465	20,334	21,124	21,124	21,124	18,315
	3000210	SOCIAL SECURITY	6,105	8,028	7,676	6,097	10,454	10,454
	3000300	GROUP INSURANCE - HEALTH	4,036	8,712	7,560	3,780	11,340	11,340
	3000310	GROUP INSURANCE - CAFETERIA	13,219	20,082	16,656	10,731	26,424	26,424
	3000320	GROUP INSURANCE - DENTAL	101	1,200	960	690	1,440	1,440
	3000330	GROUP INSURANCE- LIFE	241	348	278	206	418	418
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	4,149	3,436	1,792	1,792	4,255	2,161
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,781	1,783	3,760	3,760	4,050	4,050
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	1,722			(6,422)		
		SALARIES AND EMPLOYEE BENEFITS	169,016	206,890	197,665	149,685	267,080	262,177
	3001200	COMMUNICATIONS	222	335	1,000	98	200	200
	3001500	INSURANCE	1,930	1,719	1,095	1,095	2,000	1,463
	3002000	MEMBERSHIPS	2,000		200	0	200	200
	3002200	OFFICE EXPENSE	938	3,900	4,000	1,267	4,000	4,000
	3002201	POSTAGE		3,000	3,000	0	3,000	3,000
	3002300	PROFESSIONAL & SPECIALIZED SV	23,975	22,750	30,000	22,750	23,000	23,000
	3002302	IT DIRECT BILL	8,000	6,750	7,500	7,500	10,500	10,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	1,194	11,608	10,000	0	10,000	10,000
	3002500	RENTS & LEASES - EQUIPMENT						
	3002600	RENTS & LEASES - BUILDINGS	22,392	20,496	10,000	12,973	10,000	10,000
	3002701	NON-CAPITALIZED EQUIPMENT			150	0	150	150
	3002800	SPECIAL DEPARTMENTAL EXPENSE	25	3,150	8,000	612	8,000	8,000
	3002801	SPECIAL DEPT. EXP. - A-87	9,859	5,187	5,187	5,211	5,187	6,720
	3002802	SPECIAL DEPT EXP - H&HS DIST	26,625	19,637	19,937	(12,125)	28,949	28,949
	3002900	TRANSPORTATION AND TRAVEL	423		500	752	500	500
	3002901	CONFERENCES AND TRAINING	576	13,218	15,218	1,213	15,218	15,218
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS	657	1,314	1,314	900	1,314	1,314
	3003020	UTILITIES-WATER						
	3003030	UTILITIES-SEWER						
		SERVICES AND SUPPLIES	98,816	113,064	117,101	42,246	122,218	123,214
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		TOBACCO CONTROL/EDUCATION	267,832	319,954	314,766	191,931	389,298	385,391
		FTEs	3.90	2.50	2.00	2.00	3.00	3.00
		H&SS SERVICE CONTRACTS/GRANTS	267,832	319,954	314,766	191,931	389,298	385,391

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	118	FISH & GAME						
BUDGET-UNIT	1181	FISH & GAME FUND						
COST-CENTER								
ACCOUNT	3000110	OVERTIME				250	1,600	1,600
	3000202	MEDICARE				3	20	20
	3000210	SOCIAL SECURITY				14	30	30
	3000300	GROUP INSURANCE - HEALTH				14	90	90
	3000320	GROUP INSURANCE - DENTAL				2	10	10
	3000330	GROUP INSURANCE- LIFE				1	5	5
		SALARIES AND EMPLOYEE BENEFITS	0	0	0	284	1,755	1,755
	3002200	OFFICE EXPENSE						
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV	1,050	2,000	2,100	350	13,650	13,650
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,145	1,000	1,000	0	1,000	1,000
	3002900	TRANSPORTATION AND TRAVEL	0	100	100	0	100	100
	3002901	CONFERENCES AND TRAINING						
	3004500	INTEREST ON NOTES AND WARRANTS						
		SERVICES AND SUPPLIES	2,195	3,100	3,200	350	14,750	14,750
		FISH & GAME FUND	2,195	3,100	3,200	634	16,505	16,505
		FISH & GAME	2,195	3,100	3,200	634	16,505	16,505

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	119	ACCUMULATIVE CAPITAL OUTLAY						
BUDGET-UNIT	1191	ACCUMULATIVE CAPITAL OUTLAY						
COST-CENTER								
ACCOUNT								
	3002300	PROFESSIONAL & SPECIALIZED SV						
	3002500	RENTS & LEASES - EQUIPMENT						
	3002701	NON-CAPITALIZED EQUIPMENT	0	70,000	70,000	0	70,000	70,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	50,000	50,000	80,000	0	80,000	80,000
	3004500	INTEREST ON NOTES AND WARRANTS						
		SERVICE & SUPPLIES	50,000	120,000	150,000	0	150,000	150,000
	3006100	BUILDINGS & IMPROVEMENTS						
	3006200	EQUIPMENT	0	235,000	300,000	116,065	300,000	300,000
		FIXED ASSETS	0	235,000	300,000	116,065	300,000	300,000
	3007000	OPERATING TRANSFER OUT - FUND 100	250,000	300,000	300,000	300,000	300,000	300,000
	3007000	OPERATING TRANSFER OUT - FUND 150		245,000	120,000	120,000	239,500	239,500
	3007000	OPERATING TRANSFER OUT - FUND 154		500,000				
		OPERATING TRANSFER OUT	250,000	1,045,000	420,000	420,000	539,500	539,500
	3009000	INTERFUND TRANSFERS						
		INTERFUND TRANSFERS	0	0	0	0	0	0
		ACCUMULATIVE CAPITAL OUTLAY	300,000	1,400,000	870,000	536,065	989,500	989,500
		ACCUMULATIVE CAPITAL OUTLAY	300,000	1,400,000	870,000	536,065	989,500	989,500

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	120	WELFARE ADMINISTRATION						
BUDGET-UNIT	0852	SOCIAL SERVICES ADMINISTRATION						
ACCOUNT			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
	3000100	SALARIES AND WAGES	1,062,921	1,502,723	1,546,856	1,211,504	1,764,921	1,764,921
	3000105	CELL PHONE ALLOWANCE	1,200	2,262	2,262	-	2,262	2,262
	3000110	OVERTIME	65,459	65,000	72,000	55,486	79,200	79,200
	3000130	EXTRA HELP	39,260	50,000	50,000	12,855	50,000	50,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	93,831	133,893	146,797	115,256	167,668	167,668
	3000202	MEDICARE	16,306	21,789	22,429	18,802	25,591	25,591
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	165,897	220,136	191,418	191,418	200,989	228,187
	3000210	SOCIAL SECURITY	69,723	93,169	95,905	80,393	109,425	109,425
	3000300	GROUP INSURANCE - HEALTH	47,241	102,408	106,440	43,462	111,120	111,120
	3000310	GROUP INSURANCE - CAFETERIA	138,503	229,932	233,964	163,972	256,212	256,212
	3000320	GROUP INSURANCE - DENTAL	7,810	13,470	13,470	6,697	13,950	13,950
	3000330	GROUP INSURANCE - LIFE	2,717	3,898	3,898	2,892	4,037	4,037
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	103,232	85,499	104,884	104,884	110,128	126,480
	3000401	WORKMAN COMP CLAIMS RIEMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	18,538	19,964	52,640	52,640	39,150	39,150
	3000510	UNEMPLOYMENT INSURANCE	943	20,000	20,000	(1,185)	21,000	21,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	14,216			(17,467)		
		SALARIES AND EMPLOYEE BENEFITS	1,847,797	2,564,143	2,662,963	2,041,609	2,955,653	2,999,203
	3001200	COMMUNICATIONS	18,526	25,000	25,000	13,204	25,000	25,000
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	4,653	5,800	10,000	5,454	8,500	8,500
	3001500	INSURANCE	46,511	43,873	46,627	46,627	50,000	68,156
	3001700	MAINTENANCE-OFFICE EQUIPMENT	254	500	500	1,511	500	500
	3001701	MAINTENANCE-COUNTY VEHICLES	1,844	9,000	13,000	13,589	15,500	15,500
	3001702	MAINTENANCE-COMPUTER EQUIPMENT	1,020	1,000	1,000	0	1,000	1,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	0	50,000	50,000	3,149	50,000	50,000
	3002000	MEMBERSHIPS	21,666	30,000	30,000	26,162	30,000	30,000
	3002200	OFFICE EXPENSE	12,089	15,000	15,000	20,238	43,000	43,000
	3002201	POSTAGE	30,680	30,000	35,000	47,664	60,000	60,000
	3002300	PROFESSIONAL & SPECIALIZED SV	572,888	663,449	397,649	435,412	772,683	609,731
	3002300	PROF & SPEC SV - PERINATAL & PROMISES		263,071	263,071			162,952
	3002300	PROF & SPEC SV - HSS QA						
	3002300	PROF & SPEC SV - WELFARE FRAUD CONTRACT		89,280	163,288			
	3002300	PROF & SPEC SV - EDH						
	3002302	IT DIRECT BILL	82,000	130,000	110,000	110,000	119,000	154,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	3,144	4,000	4,000	710	4,000	4,000
	3002500	RENTS AND LEASES - EQUIPMENT	5,085	4,700	13,000	14,959	13,000	13,000
	3002600	RENTS AND LEASES - BUILDINGS	204,025	255,000	220,000	229,602	250,000	250,000
	3002701	NON-CAPITALIZED EQUIPMENT	18,950	15,000	15,000	1,683	15,000	15,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	341,865	456,000	550,000	594,589	650,000	650,000
	3002801	SPECIAL DEPT. EXP. - A-87	354,844	430,432	430,432	407,980	430,432	378,222
	3002802	SPECIAL DEPT EXP - H&SS DIST	450,570	534,138	687,811	0	681,218	681,218
	3002900	TRANSPORTATION AND TRAVEL	191,874	125,000	125,000	147,934	180,000	180,000
	3002901	CONFERENCES AND TRAINING	14,444	30,000	30,000	18,355	180,000	180,000
	3003000	UTILITIES	527	1,500	5,500	3,308	7,400	7,400
	3003010	UTILITIES-LIGHTS	3,842	7,500	13,000	16,024	15,000	15,000
	3003020	UTILITIES-WATER	675	1,200	2,750	891	2,750	2,750
	3003030	UTILITIES-SEWER	437	750	1,500	972	3,000	3,000
		SERVICES AND SUPPLIES	2,382,413	3,221,193	3,258,128	2,160,017	3,606,983	3,607,929
	3006100	BULDING & IMPROVEMENTS					50,000	50,000
	3006200	EQUIPMENT	0	24,810	200,000	870	200,000	200,000
		FIXED ASSETS	0	24,810	200,000	870	250,000	250,000
	3007000	OPERATING TRANSFER OUT					4,426,201	4,426,201
		SOCIAL SERVICES ADMINISTRATION	4,230,210	5,810,146	6,121,091	4,202,496	6,812,636	6,857,132
		FTEs	26.00	28.00	28.00	28.00	29.00	29.00

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	120	SOCIAL SERVICES	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0853	PROTECTIVE SERVICES						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	737,540	1,256,242	1,319,531	747,077	1,343,261	1,343,261
	3000105	CELL PHONE ALLOWANCE	-					
	3000110	OVERTIME	82,340	100,000	100,000	89,855	100,000	100,000
	3000130	EXTRA HELP	18,649	78,000	78,000	15,892	78,000	78,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	66,046	112,052	117,685	71,277	119,553	119,553
	3000202	MEDICARE	12,570	18,216	19,133	12,275	19,477	19,477
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	145,073	152,625	117,784	117,784	118,000	140,712
	3000210	SOCIAL SECURITY	53,742	77,887	81,811	52,487	83,282	83,282
	3000300	GROUP INSURANCE - HEALTH	18,300	69,519	69,519	24,578	69,519	69,519
	3000310	GROUP INSURANCE - CAFETERIA	100,953	160,878	160,878	90,642	172,578	172,578
	3000320	GROUP INSURANCE - DENTAL	3,701	9,000	9,000	3,620	9,000	9,000
	3000330	GROUP INSURANCE - LIFE	1,809	2,753	2,753	1,404	2,753	2,753
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	27,941	23,141	33,938	33,938	34,000	40,925
	3000501	OTHER POST EMPLOYMENT BENEFITS	12,834	14,082	37,130	37,130	26,663	26,663
	3000510	UNEMPLOYMENT INSURANCE	(2,437)	5,000	5,000	0	5,000	5,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(8,034)			(16,615)		
		SALARIES AND EMPLOYEE BENEFITS	1,271,027	2,079,395	2,152,162	1,281,344	2,181,086	2,210,723
	3001200	COMMUNICATIONS	15,063	22,000	22,000	21,044	22,000	22,000
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	4,386	10,300	12,000	4,584	7,500	7,500
	3001500	INSURANCE	62,061	54,297	68,648	68,648	68,468	88,689
	3001700	MAINTENANCE- OFFICE EQUIPMENT	376	500	500	1,288	500	500
	3001701	MAINTENANCE - COUNTY VEHICLES	10	2,000	2,000	10	2,000	2,000
	3001702	MAINTENANCE - COMPUTER EQUIPMENT	0	500	500	0	500	500
	3001800	MAINT-BUILDING & IMPROVEMENTS	0	20,000	20,000	4,643	20,000	20,000
	3002000	MEMBERSHIP			3,500	1,463	3,500	3,500
	3002200	OFFICE EXPENSE	11,270	15,000	15,000	22,593	36,000	36,000
	3002201	POSTAGE	8,041	8,000	8,000	6,963	8,000	8,000
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	273,575	397,640	237,000	332,151	350,000	237,000
	3002300	PROF & SPEC SERVICES - CO COUNSEL		100,000	103,000			103,000
	3002300	PROF & SPEC SERVICES - MOU-P/H&CHDP						
	3002300	PROF & SPEC SERVICES - CPS RECEPTIONIST						
	3002300	PROF & SPEC SERVICES - STOP		10,000	10,000			10,000
	3002300	PROF & SPEC SERVICES - LW WELFARE FRAUD CONTRACT		27,360				
	3002302	IT SERVICES	38,000	50,000	47,500	47,500	66,500	66,500
	3002327	CWS/CPS CLIENT SERVICES	106,457	554,000	190,000	73,246	190,000	190,000
	3002343	APS CLIENT SERVICES	536	2,000	2,000	8,799	3,000	3,000
	3002400	PUBLIC & LEGAL NOTICES	3,447	4,600	4,600	1,475	4,600	4,600
	3002500	RENTS AND LEASES - EQUIPMENT	13,625	26,800	30,000	22,402	30,000	30,000
	3002600	RENTS BLDGS	204,646	189,984	200,000	198,323	230,000	230,000
	3002701	NON-CAPITALIZED EQUIPMENT	5,176	7,500	17,000	436	17,000	17,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	18,921	190,000	150,000	389,609	300,000	300,000
	3002900	TRANSPORTATION & TRAVEL	29,113	38,600	39,000	51,134	60,000	60,000
	3002901	CONFERENCES AND TRAINING	541	20,000	20,000	7,209	20,000	20,000
	3003000	UTILITIES	4,503	5,000	6,750	4,882	6,750	6,750
	3003010	UTILITIES - LIGHTS	13,013	14,000	15,500	15,617	18,000	18,000
	3003020	UTILITIES - WATER	2,123	2,500	2,750	2,388	3,500	3,500
	3003030	UTILITIES - SEWER	624	70	700	624	800	800
		SERVICES & SUPPLIES	815,507	1,772,651	1,227,948	1,287,031	1,468,618	1,488,839
	3004009	IHSS COUNTY SHARE	440,289	458,000	458,000	522,148	458,000	458,000
	3004025	CLIENT EXPENSE - INDEPENDENT LIVING	50,157	88,450	88,450	96,361	88,450	88,450
		OTHER CHARGES	490,446	546,450	546,450	618,509	546,450	546,450
	3006200	EQUIPMENT	0	255,190	200,000	0	200,000	200,000
		FIXED ASSETS	0	255,190	200,000	0	200,000	200,000
	3007000	OPERATING TRANSFERS - OUT						
		OPERATING TRANSFERS - OUT						
		PROTECTIVE SERVICES	2,576,980	4,653,686	4,126,560	3,186,884	4,396,154	4,446,012
		FTEs	18.00	19.75	19.75	19.75	19.75	19.75

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	120	SOCIAL SERVICES						
BUDGET-UNIT	0855	COMMUNITY SERVICES						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	647,615	944,062	1,039,953	740,490	1,120,119	1,120,119
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	23,413	25,000	50,000	23,556	60,000	60,000
	3000130	EXTRA HELP	1,441		8,000	487	8,500	8,500
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	58,189	85,452	98,692	68,559	106,299	106,299
	3000202	MEDICARE	10,481	13,906	15,079	11,763	16,242	16,242
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	125,137	134,151	114,616	114,616	115,000	139,472
	3000210	SOCIAL SECURITY	44,816	59,462	64,477	50,294	69,447	69,447
	3000300	GROUP INSURANCE - HEALTH	20,911	65,448	72,135	17,325	71,820	71,820
	3000310	GROUP INSURANCE - CAFETERIA	111,738	163,680	175,582	111,975	184,968	184,968
	3000320	GROUP INSURANCE - DENTAL	3,722	8,640	9,160	4,060	9,120	9,120
	3000330	GROUP INSURANCE - LIFE	1,996	2,784	2,935	2,111	2,923	2,923
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	19,071	15,795	13,063	13,063	20,500	15,752
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	14,973	14,260	39,480	39,480	28,350	28,350
	3000510	UNEMPLOYMENT INSURANCE	204	5,000	5,000	6,992	5,000	5,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(13,688)			(17,478)		
		SALARIES AND EMPLOYEE BENEFITS	1,070,019	1,537,640	1,708,172	1,187,293	1,818,288	1,838,012
	3001500	INSURANCE	8,037	7,157	6,572	6,572	7,500	8,781
	3002200	OFFICE EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SERVICES				521		
	3002324	PROF & SPEC SVS. - ISAWS	338	500	500	343	2,000	2,000
	3002340	CHILD CARE EXPENSE	158,926	250,000	250,000	275,880	300,000	300,000
	3002341	ANCILLARY EXPENSE	36,057	75,000	180,500	80,058	260,000	260,000
	3002342	EMPLOYMENT SERVICES CLIENT TRAVEL	(355)	45,000	87,100	11,446	50,000	50,000
	3002344	CAL LEARN - CHILD CARE						
	3002345	CAL LEARN - ANCILLARY EXPENSE	810	5,000	5,000	0	5,000	5,000
	3002346	CAL LEARN - TRANSPORTATION						
	3002400	PUBLICATIONS AND LEGAL NOTICES				829	1,000	1,000
	3002800	SPECIAL DEPT. EXPENSE						
		SERVICES AND SUPPLIES	203,813	382,657	529,672	375,649	625,500	626,781
	3004024	WELFARE TO WORK - MARKETING						
		OTHER CHARGES	0	0	0	0	0	0
		COMMUNITY SERVICES	1,273,832	1,920,297	2,237,844	1,562,942	2,443,788	2,464,793
		FTEs	21.00	20.00	21.00	21.00	21.00	21.00

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	120	SOCIAL SERVICES						
BUDGET-UNIT	0856	PUBLIC AUTHORITY						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	-	58,492	61,313	-	64,135	64,135
	3000200	RETIREMENT	-	5,212	5,463	-	5,714	5,714
	3000202	MEDICARE	-	848	889	-	930	930
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	5,233		-		5,500	-
	3000210	SOCIAL SECURITY	-	3,627	3,801	-	3,976	3,976
	3000300	GROUP INSURANCE - HEALTH	-	4,545	4,545	-	4,545	4,545
	3000310	GROUP INSURANCE - CAFETERIA	-	10,230	10,230	-	11,010	11,010
	3000320	GROUP INSURANCE - DENTAL	-	600	600	-	600	600
	3000330	GROUP INSURANCE - LIFE	-	174	174	-	174	174
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	824	683	809	809	1,735	976
	3000501	OTHER POST EMPLOYMENT BENEFITS	713	891	2,350	2,350	1,688	1,688
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS						
		SALARIES AND EMPLOYEE BENEFITS	6,770	85,302	90,174	3,159	100,007	93,748
	3001500	INSURANCE	310	276	321	321	335	429
	3002000	MEMBERSHIPS						
	3002200	OFFICE EXPENSE	-	3,000	3,000	260	3,000	3,000
	3002201	POSTAGE	-	150	150	-	150	150
	3002300	PROFESSIONAL & SPECIALIZED SV	-	3,600	3,600	-	3,600	3,600
	3002400	PUBLICATIONS AND LEGAL NOTICES	-	500	500	-	500	500
	3002701	NON-CAPITALIZED EQUIPMENT UNDER \$5,000						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	-	100	100	-	100	100
	3002801	SPECIAL DEPT. EXP. - A-87						
	3002802	SPECIAL DEPT EXP - H&HS DIST						
	3002900	TRANSPORTATION AND TRAVEL	-	400	400	-	400	400
	3002901	CONFERENCES AND TRAINING	-	400	400	-	400	400
		SERVICES AND SUPPLIES	310	8,426	8,471	581	8,485	8,579
	3006100	BULDING & IMPROVEMENTS						
	3006200	EQUIPMENT						
		FIXED ASSETS	-	-	-	-	-	-
		PUBLIC AUTHORITY	7,080	93,728	98,645	3,740	108,492	102,327
		FTEs	1.00	1.25	1.25	1.25	1.25	1.25

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	120	WELFARE ADMINISTRATION						
BUDGET-UNIT	0881	GENERAL RELIEF						
COST-CENTER								
ACCOUNT	3002300	PROFESSIONAL & SPECIALIZED SV	44,972	70,500	45,500	50,400		45,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0					
		SERVICES AND SUPPLIES	44,972	70,500	45,500	50,400	0	45,500
	3001500	INSURANCE						
	3004000	SUPPORT AND CARE OF PERSONS	79,207	200,250	225,250	186,327		225,250
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
		OTHER CHARGES	79,207	200,250	225,250	186,327	0	225,250
	3009004	CMSP PARTICIPATION FEE (120)						
		INTERFUND TRANSFERS	0	0	0	0	0	0
		GENERAL RELIEF	124,179	270,750	270,750	236,727	0	270,750
		FUND 120 FTE TOTALS	66.00	69.00	70.00	70.00	71.00	71.00
		WELFARE ADMINISTRATION	8,212,281	12,748,607	12,854,890	9,192,789	13,761,070	14,141,014

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	121	WELFARE ASSISTANCE						
BUDGET-UNIT	1211	WELFARE ASSISTANCE						
COST-CENTER								
ACCOUNT	3004000	SUPPORT AND CARE OF PERSONS	7,921,903	10,011,000	10,011,000	9,332,771	10,011,000	10,011,000
		CALWORKS 2%-4% COUNTY SHARE						
		ADOPTIONS 15% COUNTY SHARE						
		KIN-GAP 13% COUNTY SHARE						
		SERIOUSLY EMOTIONALLY DISTURBED 60% COUNTY SHARE						
		NON-FEDERAL FOSTER CARE-CWS 60% COUNTY SHARE						
		FEDERAL FOSTER CARE-CWS 35% COUNTY SHARE						
		NON-FEDERAL FOSTER CARE-PROBATION 60% COUNTY SHARE						
		FEDERAL FOSTER CARE-PROBATION 35% COUNTY SHARE						
	3004030	THP+ SUPPORT & CARE OF PERSONS	38,112	140,000	140,000	85,669	140,000	140,000
		OTHER CHARGES	7,960,015	10,151,000	10,151,000	9,418,440	10,151,000	10,151,000
	3007000	OPERATING TRANSFERS OUT - Fund 110-0754	185,885	372,022	411,426	0	372,000	372,000
		OPERATING TRANSFERS OUT	185,885	372,022	411,426	0	372,000	372,000
		WELFARE ASSISTANCE	8,145,900	10,523,022	10,562,426	9,418,440	10,523,000	10,523,000
		WELFARE ASSISTANCE	8,145,900	10,523,022	10,562,426	9,418,440	10,523,000	10,523,000

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	122	ROAD	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	1221	ROAD - MAINTENANCE						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	1,376,016	1,703,249	1,862,622	1,651,207	2,031,973	2,031,973
	3000102	UNIFORM ALLOWANCE	6,650	6,500	6,500	7,350	6,500	6,500
	3000105	CELL PHONE ALLOWANCE				369		
	3000110	OVERTIME	100,918	100,000	100,000	121,085	100,000	100,000
	3000130	EXTRA HELP	45,023	50,000	50,000	61,092	50,000	50,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	137,070	151,760	165,960	154,150	181,049	181,049
	3000202	MEDICARE	22,785	24,697	27,008	27,353	29,464	29,464
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	233,078	283,274	266,261	266,261	230,000	311,005
	3000210	SOCIAL SECURITY	97,428	105,601	115,483	116,957	125,982	125,982
	3000300	GROUP INSURANCE - HEALTH	55,028	124,480	129,153	57,222	131,453	131,453
	3000310	GROUP INSURANCE - CAFETERIA	175,646	266,099	270,772	197,762	275,838	275,838
	3000320	GROUP INSURANCE - DENTAL	8,193	15,696	15,696	8,801	15,988	15,988
	3000330	GROUP INSURANCE - LIFE	2,968	3,821	3,821	3,033	3,906	3,906
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	352,082	291,601	201,930	151,930	250,000	183,213
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	22,930	23,215	61,213	61,213	26,320	44,226
	3000510	UNEMPLOYMENT INSURANCE	5,203			5,996		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS				(40,050)		
		SALARIES AND EMPLOYEE BENEFITS	2,641,018	3,149,993	3,276,419	2,851,731	3,458,473	3,490,597
	3001100	CLOTHING & PERSONAL	2,942	5,500	5,500	6,466	6,500	6,500
	3001200	COMMUNICATIONS	10,819	10,000	12,000	9,837	11,000	11,000
	3001400	HOUSEHOLD EXPENSES	31,447	32,500	45,000	39,784	45,000	45,000
	3001500	INSURANCE	115,884	133,094	137,062	137,062	135,000	175,280
	3001700	MAINTENANCE-OFFICE EQUIPMENT	0	250	250	0	250	250
	3001701	MAINTENANCE-COUNTY VEHICLES	540,546	575,000	750,000	742,175	750,000	750,000
	3001702	MAINTENANCE - COMPUTER EQUIPMENT						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	12,079	10,000	40,000	6,599	40,000	40,000
	3002000	MEMBERSHIPS	1,215		15,000	1,736	2,500	2,500
	3002200	OFFICE EXPENSE	14,045	14,000	1,750	13,708	15,000	15,000
	3002201	POSTAGE	178	1,000	1,000	231	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV	175,225	353,000	350,000	84,868	350,000	350,000
	3002302	IT DIRECT BILL	28,000	36,000	37,500	37,500	52,500	52,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	2,675	4,500	2,500	5,264	5,500	5,500
	3002500	RENTS AND LEASES - EQUIPMENT	4,457	42,500	25,000	28,481	30,000	30,000
	3002600	RENTS & LEASES-BLDGS&IMPROVMTS	9,315	12,000	12,000	7,427	12,000	12,000
	3002700	SMALL TOOLS AND INSTRUMENTS	10,724	12,000	20,000	38,885	30,000	30,000
	3002701	CAPITAL EQUIPMENT UNDER \$5000	0	18,000	10,000	1,122	5,000	5,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	(198,605)	1,532,000	1,500,000	960,791	1,500,000	1,500,000
	3002801	SPECIAL DEPT. EXP. - A-87	201,220	166,038	166,038	102,902	150,000	186,996
	3002900	TRANSPORTATION AND TRAVEL	150,520	202,000	205,000	154,141	200,000	200,000
	3002901	CONFERENCES AND TRAINING	677	1,000	2,000	2,881	3,000	3,000
	3003000	UTILITIES	37,693	45,000	70,000	32,686	70,000	70,000
	3003010	UTILITIES-LIGHTS	35,794	38,000	45,000	50,875	45,000	45,000
	3003020	UTILITIES-WATER	10,848	10,000	11,000	10,810	11,000	11,000
	3003030	UTILITIES-SEWER	3,711	3,500	3,800	4,125	4,500	4,500
		SERVICES AND SUPPLIES	1,201,409	3,256,882	3,467,400	2,480,356	3,474,750	3,552,026

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
	122	ROAD						
	1221	ROAD - MAINTENANCE						
		PAGE 2						
	3006000	LAND	0					
	3006100	BUILDING & IMPROVEMENTS	276,977	15,000		1,866		
	3006200	EQUIPMENT	31,691	1,290,000	1,200,000	108,645	1,000,000	1,000,000
		FIXED ASSETS	308,668	1,305,000	1,200,000	110,511	1,000,000	1,000,000
	3010000	APPROPRIATION FOR CONTINGENCIES						
		PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
	3007000	OPERATING TRANSFER OUT						
		OPERATING TRANSFER OUT						
		ROAD MAINTENANCE	4,151,095	7,711,875	7,943,819	5,442,598	7,933,223	8,042,623
		FTE's	32.16	32.56	32.56	32.76	32.76	32.76

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	122	ROAD	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	1222	ROAD- CONSTRUCTION						
	3002300	PROFESSIONAL & SPECIALIZED SRVS				(1,805)		
	3002361	A-2						
	3002362	SKYLINE EAST						
	3002363	SKYLINE EXTENSION				7,944		
	3002365	OVERLAYS						
	3006100	BUILDING & IMPROVEMENTS	10,162,003			341,718		
	3006100	7C70 WHITEHEAD SLOUGH		125,000	125,000		125,000	125,000
	3006100	7C82 BEAVER CREEK BRIDGE		100,000	50,000		50,000	50,000
	3006100	7C88 MUDDY SLOUGH		350,000	50,000		50,000	50,000
	3006100	7C89 MUDDY SLOUGH		350,000	50,000		50,000	50,000
	3006100	BPMP-VARIOUS BRIDGES		90,000	90,000		90,000	90,000
	3006100	OLD TOWN ROAD REHAB		2,000,000	400,000		400,000	400,000
	3006100	STIP- REHAB B		1,900,000	500,000			
	3006100	STIP- REHAB C		2,015,000	760,000			
	3006100	HACKSTAFF RRX		650,000			760,000	760,000
	3006100	JANESVILLE GUARD RAIL PROJECT		500,000			500,000	500,000
		FIXED ASSETS	10,162,003	8,080,000	2,025,000	347,857	2,025,000	2,025,000
		ROAD- CONSTRUCTION	10,162,003	8,080,000	2,025,000	347,857	2,025,000	2,025,000
		ROAD	14,313,098	15,791,875	9,968,819	5,790,455	9,958,223	10,067,623

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	123	CEMETERY	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	1231	CEMETERY						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	52,296	62,119	72,210	76,094	64,186	64,186
	3000105	CELL PHONE ALLOWANCE	120			120		
	3000110	OVERTIME	15					
	3000130	EXTRA HELP	11,164	10,000	15,000	-	15,000	15,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	4,727	5,535	6,434	7,208	5,719	5,719
	3000202	MEDICARE	915	901	1,047	1,102	931	931
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	7,586	10,831	8,485	8,485	8,485	14,332
	3000210	SOCIAL SECURITY	3,911	3,851	4,477	4,711	3,980	3,980
	3000300	GROUP INSURANCE - HEALTH	3,831	4,727	5,103	2,061	4,914	4,914
	3000310	GROUP INSURANCE - CAFETERIA	9,063	10,639	11,243	6,071	10,826	10,826
	3000320	GROUP INSURANCE - DENTAL	556	624	648	239	624	624
	3000330	GROUP INSURANCE- LIFE	161	181	188	148	181	181
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,424	1,179	998	998	1,500	1,203
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	927	927	2,444	2,444	2,444	2,093
	3000510	UNEMPLOYMENT INSURANCE	3,497			900		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	1,100			1,117		
		SALARIES AND EMPLOYEE BENEFITS	101,293	111,514	128,277	111,698	118,790	123,989
	3001200	COMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	179	250	250	28	500	500
	3001500	INSURANCE	727	647	768	768	1,000	1,026
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001701	MAINTENANCE-COUNTY VEHICLES	2,190	2,000	2,000	1,785	2,000	2,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	15,320	3,500	3,500	5,447	5,000	5,000
	3002200	OFFICE EXPENSE	0	3,550	3,550	6	3,550	3,550
	3002300	PROFESSIONAL & SPECIALIZED SV	30,582	6,000	6,000	21,106	9,500	9,500
	3002302	IT DIRECT BILL						
	3002500	RENTS AND LEASES-EQUIPMENT	195	500	500	0	500	500
	3002700	SMALL TOOLS AND INSTRUMENTS	348	500	500	837	500	500
	3002701	NON-CAPITALIZED EQUIPMENT	0	500	500	0	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	2,500	2,500	0	2,500	2,500
	3002801	SPECIAL DEPT. EXP. - A-87	(26,073)	37,300	37,300	5,164		4,110
	3002900	TRANSPORTATION AND TRAVEL	0	700	700	0	10,000	10,000
	3003010	UTILITIES-LIGHTS	9,956	10,000	10,000	11,084	11,500	11,500
	3003020	UTILITIES-WATER	12,230	15,000	15,000	13,601	15,000	15,000
	3003030	UTILITIES-SEWER	3,536	5,000	5,000	6,053	6,500	6,500
		SERVICES AND SUPPLIES	49,190	87,947	88,068	65,879	69,050	73,186
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006100	BUILDING & IMPROVEMENTS	0	5,000	5,000	0	5,000	5,000
	3006200	EQUIPMENT		20,000		56,173		
		FIXED ASSETS	0	25,000	5,000	56,173	5,000	5,000
		CEMETERY	150,483	224,461	221,345	233,750	192,840	202,175
		CEMETERY	150,483	224,461	221,345	233,750	192,840	202,175
		FTEs	1.3	1.3	1.3	1.55	1.55	1.55

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	124	AVIATION						
BUDGET-UNIT	1241	AVIATION						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	6,664	34,222	41,356	40,809	43,834	43,834
	3000105	CELL PHONE ALLOWANCE	60			60		
	3000110	OVERTIME	7					
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	639	3,049	3,685	3,861	3,906	3,906
	3000202	MEDICARE	95	496	600	559	636	636
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	1,317	1,380	2,350	2,350	1,316	7,686
	3000210	SOCIAL SECURITY	406	2,122	2,564	2,391	2,718	2,718
	3000300	GROUP INSURANCE - HEALTH	336	1,394	1,641	1,684	1,452	1,452
	3000310	GROUP INSURANCE- CAFETERIA	790	3,430	3,904	3,315	3,487	3,487
	3000320	GROUP INSURANCE - DENTAL	48			191		
	3000330	GROUP INSURANCE - LIFE	14	56	63	55	56	56
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	688	570	474	474	200	571
	3000501	OTHER POST EMPLOYMENT BENEFITS	285	285	752	752	752	878
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	43			1,713		
		SALARIES AND EMPLOYEE BENEFITS	11,392	47,004	57,389	58,214	58,357	65,224
	3001400	HOUSEHOLD EXPENSE	0	250	250	0	250	250
	3001500	INSURANCE	7,412	9,256	9,263	9,263	10,000	9,727
	3001701	MAINTENANCE-COUNTY VEHICLES	0	500	500	0	500	500
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	545	20,000	20,000	4,532	20,000	20,000
	3002200	OFFICE EXPENSE	0	100	100	0	100	100
	3002300	PROFESSIONAL & SPECIALIZED SV	5,180	14,500	14,500	1,000	14,500	14,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	0	250	250	0	250	250
	3002500	RENTS & LEASES-EQUIPMENT	78	1,000	1,000	0	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,300					
	3002801	SPECIAL DEPT. EXP. - A-87	1,772	1,338	1,338	1,489	1,338	2,027
	3002900	TRANSPORTATION AND TRAVEL	95	250	250	0	250	250
	3002901	CONFERENCES AND TRAINING						
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS	1,100	2,000	2,000	1,300	2,000	2,000
	3003030	UTILITIES-SEWER	1,038	1,500	1,500	624	1,500	1,500
		SERVICES AND SUPPLIES	18,520	50,944	50,951	18,208	51,688	52,104
	3006100	BUILDING & IMPROVEMENTS	0	305,000	305,000	0	100,000	100,000
	3006200	EQUIPMENT					5,000	5,000
		FIXED ASSETS	0	305,000	305,000	0	105,000	105,000
	3007000	OPERATING TRANSFERS OUT						
		OPERATING TRANSFERS OUT						
		AVIATION	29,912	402,948	413,340	76,422	215,045	222,328
		AVIATION	29,912	402,948	413,340	76,422	215,045	222,328
		FTEs	0.4	0.4	0.4	0.65	0.65	0.65

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
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**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	128	LOCAL TRANSPORTATION	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	5701	LTSA ADMINISTRATION						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	94,603	94,887	92,226	69,006	100,388	100,388
	3000110	OVERTIME						
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,732	8,454	8,217	6,377	8,945	8,945
	3000202	MEDICARE	1,350	1,376	1,337	1,028	1,456	1,456
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	12,483	19,593	17,505	17,505	12,997	12,997
	3000210	SOCIAL SECURITY	5,771	5,883	5,718	4,395	6,224	6,224
	3000300	GROUP INSURANCE - HEALTH	4,180	6,257	6,493	2,323	6,493	6,493
	3000310	GROUP INSURANCE - CAFETERIA	11,747	13,453	13,689	8,226	13,689	13,689
	3000320	GROUP INSURANCE - DENTAL	600	812	812	385	812	812
	3000330	GROUP INSURANCE- LIFE	219	228	228	153	228	228
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,800	1,491	1,313	1,313	1,583	1,583
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,169	1,169	3,083	3,083	2,214	2,120
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	353			481		
		SALARIES AND EMPLOYEE BENEFITS	143,007	153,603	150,621	114,275	155,029	154,935
	3001200	COMMUNICATIONS	224	250	250	65	250	250
	3001500	INSURANCE	28,296	24,455	39,942	39,942	50,563	50,563
	3001700	MAINTENANCE - OFFICE EQUIP	0	100	100	0	100	100
	3001701	MAINTENANCE-COUNTY VEHICLES	0	100	100	0	100	100
	3002000	MEMBERSHIPS	560	250	600	800	600	600
	3002200	OFFICE EXPENSE	5	250	250	828	250	250
	3002201	POSTAGE	128	250	250	0	250	250
	3002300	PROFESSIONAL & SPECIALIZED SV	0	3,500	3,500	0	3,500	3,500
	3002302	IT DIRECT BILL	2,000	2,250	2,500	2,500	3,500	3,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	0	100	100	0	100	100
	3002600	RENTS & LEASES-BLDGS & IMPROVEMENTS	1,622			1,622		
	3002701	NON-CAPITAL EQUIPMENT						
	3002800	SPECIAL DEPARTMENT EXPENSE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87	26,861	53,518	53,518	33,468	26,682	26,682
	3002900	TRANSPORTATION AND TRAVEL	350	1,000	1,000	0	1,000	1,000
	3002901	CONFERENCES & TRAINING	542	850	850	0	850	850
	3004900	DEPRECIATION						
		SERVICES AND SUPPLIES	60,588	86,873	102,960	79,225	87,745	87,745
	3005200	CONTRIBUTIONS TO NON GOV'T AGENCY						
	3006200	EQUIPMENT						
		FIXED ASSETS						
	3007000	OPERATING TRANSFERS OUT						
		OPERATING TRANSFERS OUT						
		LTSA ADMINISTRATION	203,595	240,476	253,581	193,500	242,774	242,680
		FTEs	1.64	1.64	1.64	1.57	1.57	1.57
		LOCAL TRANSPORTATION	203,595	240,476	253,581	193,500	242,774	242,680

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	129	PROP 56 TOBACCO-SHERIFF						
COST-CENTER	0538	TOBACCO GRANT-SHERIFF						
ACCOUNT								
	3000100	SALARIES AND WAGES	7,874	123,112	121,074	54,428	123,685	123,685
	3000102	BOOT OR UNIFORM ALLOWANCE		960	960	240	960	960
	3000105	CELL PHONE ALLOWANCE	23	600	600	-	600	600
	3000110	OVERTIME	221	13,718	11,926	156	11,926	11,926
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	1,236	19,616	20,250	5,121	20,497	20,497
	3000202	MEDICARE	129	1,785	1,756	901	1,793	1,793
	3000205	PERS UNFUNDED RETIREMENT LIABILITY		20,450	3,583	3,583	10,252	10,252
	3000210	SOCIAL SECURITY	177	3,073	3,435	3,854	3,597	3,597
	3000300	GROUP INSURANCE - HEALTH		10,224	10,224	-	10,224	10,224
	3000310	GROUP INSURANCE - CAFETERIA	1,042	16,656	16,656	8,328	16,656	16,656
	3000320	GROUP INSURANCE - DENTAL	20	960	960	480	960	960
	3000330	GROUP INSURANCE- LIFE	15	278	278	139	278	278
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE		2,245	0	0	0	0
	3000501	OTHER POST EMPLOYMENT BENEFITS		2,229	3,760	3,760	3,760	2,700
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(10,738)			(1,332)		
		SALARIES AND EMPLOYEE BENEFITS	(1)	215,906	195,462	79,658	205,188	204,128
	3001200	COMMUNICATIONS		900	1,340	0	1,340	1,340
	3001500	INSURANCE						
	3001700	MAINTENANCE - OFFICE EQUIP						
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3002200	OFFICE EXPENSE		5,000	5,000	152	5,000	5,000
	3002300	PROFESSIONAL & SPECIALIZED SV		8,000	15,000	0	15,000	15,000
	3002302	IT DIRECT BILL		4,500	2,500	2,500	3,500	3,500
	3002600	RENTS & LEASES-BLDGS & IMPROVEMENTS						
	3002701	NON-CAPITAL EQUIPMENT		3,500	6,000	0	6,000	6,000
	3002800	SPECIAL DEPARTMENT EXPENSE		3,550	8,800	0	8,800	8,800
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87		6,750	0	0	0	0
	3002900	TRANSPORTATION AND TRAVEL		4,000	4,472	0	4,472	4,472
	3002901	CONFERENCES & TRAINING		7,601	8,600	0	8,600	8,600
	3003000	UTILITIES			600	632	600	600
	3003010	UTILITIES- POWER						
		SERVICES AND SUPPLIES	0	43,801	52,312	3,284	53,312	53,312
	3006200	EQUIPMENT		23,000	23,000	0	23,000	23,000
		FIXED ASSETS	0	23,000	23,000	0	23,000	23,000
		PROP 56 TOBACCO-SHERIFF	(1)	282,707	270,774	82,942	281,500	280,440
		FTEs	0.00	2.00	2.00	2.00	2.00	2.00
		PROP 56 TOBACCO-SHERIFF	(1)	282,707	270,774	82,942	281,500	280,440

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0371	COURT APPOINTED COUNSEL						
ACCOUNT								
	3001500	INSURANCE	1,181	1,052	924	924	924	1,235
	3002200	OFFICE EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SV						
	3002301	PUBLIC DEFENDER						
	3002302	CO-DEFENDER						
	3002303	JUSTICE COURT INDIGENT DEFENSE						
	3002304	CONSOL. COURTS INDIGENT DEFENSE	265,700	200,000	200,000	71,636	200,000	200,000
	3002305	INVESTIGATIONS/COURT REPORTER	0	10,000	10,000	0	10,000	10,000
	3002325	HOMICIDE COSTS	81,745	50,000	50,000	0	50,000	50,000
	3002801	SPECIAL DEPT. EXP. - A-87	13,872	8,933	8,933	17,022	1,033	1,033
		SERVICES AND SUPPLIES	362,498	269,985	269,857	89,582	261,957	262,268
		COURT APPOINTED COUNSEL	362,498	269,985	269,857	89,582	261,957	262,268

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0372	PUBLIC DEFENDER DEPT						
ACCOUNT								
	3000100	SALARIES AND WAGES	71,742					
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME						
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	5,934					
	3000202	MEDICARE	1,055					
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	44,222	17,363				
	3000210	SOCIAL SECURITY	4,512					
	3000300	GROUP INSURANCE - HEALTH	2,905					
	3000310	GROUP INSURANCE - CAFETERIA	9,728					
	3000320	GROUP INSURANCE - DENTAL	280					
	3000330	GROUP INSURANCE - LIFE	174					
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	35,815	29,663	5,806	5,806	5,806	7,001
	3000501	OTHER POST EMPLOYMENT BENEFITS	3,565					
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(7,467)					
		SALARIES AND EMPLOYEE BENEFITS	172,465	47,026	5,806	5,806	5,806	7,001
	3001200	COMMUNICATIONS	1,236					
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES						
	3001500	INSURANCE	30,425	26,351	23,054	23,054	23,054	29,372
	3002000	MEMBERSHIPS	0					
	3002200	OFFICE EXPENSE	2,091					
	3002300	PROFESSIONAL & SPECIALIZED SV	400,941	792,000	792,000	792,000	792,000	792,000
	3002302	IT DIRECT BILL	14,000					
	3002400	PUBLICATIONS AND LEGAL NOTICES	939					
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	10					
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87	74,176	36,436	36,436	36,436	0	0
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING	1,959					
		SERVICES AND SUPPLIES	525,777	854,787	851,490	851,490	815,054	821,372
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		PUBLIC DEFENDER DEPT	698,242	901,813	857,296	857,296	820,860	828,373
		FTEs	5.00	0.00	0.00	0.00	0.00	0.00

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0431	DISTRICT ATTORNEY						
ACCOUNT								
	3000100	SALARIES AND WAGES	641,600	755,538	830,541	809,636	981,232	887,911
	3000102	UNIFORM ALLOWANCE	540	1,080	1,080	1,700	1,740	1,020
	3000105	CELL PHONE ALLOWANCE	115	1,470	1,470	692	600	600
	3000110	OVERTIME			700			
	3000130	EXTRA HELP	-		10,000	1,645	10,000	10,000
	3000161	VACANCY SAVINGS	0	(20,000)	(20,000)	0	(30,000)	(30,000)
	3000200	RETIREMENT	73,535	71,397	87,066	94,471	106,182	104,904
	3000202	MEDICARE	9,684	10,375	12,043	12,041	14,228	12,875
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	89,855	154,286	168,385	168,385	168,385	208,066
	3000210	SOCIAL SECURITY	34,922	36,547	43,054	43,135	56,325	46,979
	3000300	GROUP INSURANCE - HEALTH	19,595	31,442	28,946	18,698	31,140	27,360
	3000310	GROUP INSURANCE - CAFETERIA	67,660	76,413	78,130	71,840	91,763	83,435
	3000320	GROUP INSURANCE - DENTAL	3,128	4,032	3,564	2,941	3,840	3,360
	3000330	GROUP INSURANCE - LIFE	1,164	1,251	1,312	1,206	1,521	1,382
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	14,920	12,357	10,454	10,454	10,454	12,607
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,560	6,560	17,719	17,719	14,749	13,399
	3000510	UNEMPLOYMENT INSURANCE				900		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	3,262			(20,702)		
		SALARIES AND EMPLOYEE BENEFITS	966,540	1,142,748	1,274,464	1,234,761	1,462,159	1,383,898
	3001200	COMMUNICATIONS	1,525	1,500	2,000	563		
	3001500	INSURANCE	19,389	18,041	17,073	17,073	17,073	24,833
	3001601	WITNESS FEES - DEPT 1			2,500	0	3,000	3,000
	3001602	WITNESS FEES - DEPT 2	935	1,500	3,000	1,017		
	3002000	MEMBERSHIPS	4,908	5,200	5,500	4,725	5,500	5,500
	3002200	OFFICE EXPENSE	29,379	12,000	15,000	8,997	15,000	15,000
	3002201	POSTAGE	777	1,500	1,000	560	1,120	1,120
	3002300	PROFESSIONAL & SPECIALIZED SV	13,772	25,500	62,000	53,905	72,000	72,000
	3002302	IT DIRECT BILL	24,000	31,500	35,000	35,000	49,000	49,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	2,027	2,000	5,000	1,167	5,000	5,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,748	10,000	10,000	2,048	15,000	15,000
	3002801	SPECIAL DEPT. EXP. - A-87	86,147	81,637	81,637	140,755	140,755	136,508
	3002900	TRANSPORTATION AND TRAVEL	11,550	14,300	15,000	5,465	15,000	15,000
	3002901	CONFERENCES AND TRAINING	8,189	8,000	15,000	6,724	15,000	15,000
	3003000	UTILITIES						
		SERVICES AND SUPPLIES	204,346	212,678	269,710	277,999	353,448	356,961
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFERS OUT (DA - FUND 108)						
		OPERATING TRANSFERS OUT	0	0	0	0	0	0
		DISTRICT ATTORNEY	1,170,886	1,355,426	1,544,174	1,512,760	1,815,607	1,740,859
		FTEs	9.200	9.200	9.425	9.425	10.925	9.925

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0525	SHERIFF-JAIL						
ACCOUNT								
	3000100	SALARIES AND WAGES	1,438,833	2,034,852	2,273,275	1,522,733	2,329,483	2,329,483
	3000102	UNIFORM ALLOWANCE	16,180	24,408	23,568	12,820	23,568	23,568
	3000105	CELL PHONE ALLOWANCE	1,616	2,340	2,340	762	2,340	2,340
	3000110	OVERTIME	228,783	220,000	220,000	235,376	250,000	250,000
	3000120	UNIFORM ALLOWANCE						
	3000130	EXTRA HELP	4,912	15,000	10,000	5,353	10,000	10,000
	3000160	FURLOUGH SAVINGS						
	3000161	VACANCY SAVINGS	0	(150,000)	(428,416)	0	(428,416)	(524,215)
	3000200	RETIREMENT	209,540	283,626	329,305	215,028	333,472	333,472
	3000202	MEDICARE	25,049	29,505	32,962	26,533	33,582	33,582
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	395,047	348,572	323,641	323,641	323,641	391,322
	3000210	SOCIAL SECURITY	25,068	35,209	29,765	29,346	30,680	30,680
	3000300	GROUP INSURANCE - HEALTH	38,171	131,028	149,817	40,151	149,817	149,817
	3000310	GROUP INSURANCE - CAFETERIA	149,979	347,856	318,134	147,604	318,134	318,134
	3000320	GROUP INSURANCE - DENTAL	5,349	18,240	18,440	5,671	18,440	18,440
	3000330	GROUP INSURANCE- LIFE	3,199	5,750	5,251	3,418	5,251	5,251
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	318,451	269,856	228,097	228,097	228,097	275,062
	3000401	WORKMAN COMP CLAIMS REIMB	(4,032)					
	3000501	OTHER POST EMPLOYMENT BENEFITS	30,588	29,875	72,192	72,192	72,192	51,840
	3000510	UNEMPLOYMENT INSURANCE	6,823			13,111		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(1,229)			(46,809)		
		SALARIES AND EMPLOYEE BENEFITS	2,892,327	3,646,117	3,608,371	2,835,027	3,700,281	3,698,776
	3001100	CLOTHING & PERSONAL	19,892	35,000	29,150	26,521	30,000	30,000
	3001150	SAFETY EQUIPMENT	10,633	15,000	10,850	11,620	15,000	15,000
	3001200	COMMUNICATIONS	3,240	6,000	5,000	1,422	5,000	2,000
	3001300	FOOD	346,547	350,000	10,000	9,755	10,000	10,000
	3001400	HOUSEHOLD EXPENSES	108,347	120,000	60,000	56,505	60,000	60,000
	3001500	INSURANCE	138,229	120,060	139,526	139,526	139,526	177,805
	3001700	MAINTENANCE-OFFICE EQUIPMENT	1,115	1,500	1,500	970	1,500	1,500
	3001701	MAINTENANCE-COUNTY VEHICLES	1,941	6,000	6,000	4,928	6,000	6,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	77,268	80,000	50,000	49,594	75,000	75,000
	3001900	MEDICAL,DENTAL & LAB SUPPLIES	5,176	10,000	5,000	2,344	5,000	5,000
	3002200	OFFICE EXPENSE	11,806	16,000	15,000	13,381	15,000	15,000
	3002201	POSTAGE	10	800	800	84	800	800
	3002204	LIVE SCAN EXPENSE	3,582	8,000	8,000	0	8,000	8,000
	3002300	PROFESSIONAL & SPECIALIZED SV	103,500	182,000	771,582	703,933	900,000	900,000
	3002302	IT DIRECT BILL	24,000	36,000	40,000	40,000	56,000	56,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	524	1,000	1,000	387	1,000	1,000
	3002700	SMALL TOOLS AND INSTRUMENTS				151		
	3002701	NON-CAPITALIZED EQUIPMENT	7,538	8,000	3,000	0	3,000	3,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	4,427	8,500	4,500	4,102	4,500	4,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE-OTHER						
	3002801	SPECIAL DEPT. EXP. - A-87	219,492	281,702	281,702	274,648	281,702	352,054
	3002900	TRANSPORTATION AND TRAVEL	31,914	34,515	50,000	52,570	60,000	60,000
	3002901	CONFERENCES AND TRAINING	27,426	40,000	40,000	34,730	40,000	40,000
	3002902	MENTAL HEALTH TRAINING	5,410	5,000	5,000	0	5,000	5,000
	3003000	UTILITIES	96,817	110,000	110,000	103,440	110,000	110,000
	3003010	UTILITIES-LIGHTS	133,016	152,000	152,000	172,020	175,000	175,000
	3003020	UTILITIES-WATER	20,136	32,000	32,000	18,721	32,000	32,000
	3003030	UTILITIES-SEWER	11,746	12,000	12,000	11,685	12,000	12,000
	3004200	RETIREMENT - OTHER LONG TERM DEBT	32,028	47,409	47,409	47,574	47,409	47,409
		SERVICES AND SUPPLIES	1,445,760	1,718,486	1,891,019	1,780,611	2,098,437	2,204,068
	3006100	BUILDING AND IMPROVEMENTS			30,000	0	30,000	30,000
	3006200	EQUIPMENT	356,901	275,000	396,233	200,135	336,733	336,733
		FIXED ASSETS	356,901	275,000	426,233	200,135	366,733	366,733
	3007000	OPERATING TRANSFERS - OUT	0	0	0	0	0	0
		SHERIFF-JAIL	4,694,988	5,639,603	5,925,623	4,815,773	6,165,451	6,269,577
		FTEs	42.90	41.90	38.40	38.40	38.40	38.40

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	130	LOCAL PUBLIC SAFETY FUND						
BUDGET-UNIT	0526	JAIL PHYSICIAN						
COST-CENTER								
ACCOUNT	3001500	INSURANCE	42,058	51,053	53,599	53,599	53,599	56,196
	3001900	MEDICAL, DENTAL & LAB SUPPLIES	914					
	3002300	PROFESSIONAL & SPECIALIZED SV	1,478,809	1,540,116	1,586,062	1,695,473	1,586,062	1,586,062
	3002302	IT DIRECT BILL	2,000	2,250	2,500	2,500	2,500	3,500
	3002801	SPECIAL DEPT. EXP. - A-87	11,784	17,336	17,336	19,977	17,336	20,563
	3002701	NON CAPITAL EQUIPMENT		2,250		0		
		SERVICES AND SUPPLIES	1,535,565	1,613,005	1,659,497	1,771,549	1,659,497	1,666,321
		JAIL PHYSICIAN	1,535,565	1,613,005	1,659,497	1,771,549	1,659,497	1,666,321

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0528	JAIL HOSPITAL CARE						
ACCOUNT								
	3001500	INSURANCE	326	290	234	234	234	312
	3001900	MEDICAL, DENTAL & LAB SUPPLIES						
	3002300	PROFESSIONAL SERVICES	27,872	70,000	70,000	48,350	70,000	70,000
	3002801	SPECIAL DEPT. EXP. - A-87	5,479	(2,043)	(2,043)	(1,984)	(2,043)	613
	3002900	TRANSPORTATION AND TRAVEL						
		SERVICES AND SUPPLIES	33,677	68,247	68,191	46,600	68,191	70,925
		JAIL HOSPITAL CARE	33,677	68,247	68,191	46,600	68,191	70,925

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	562	SHERIFF-ANNEX						
ACCOUNT								
	3001500	INSURANCE	627	559	212	212	212	283
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	1,466	5,000	25,000	1,692	25,000	25,000
	3002300	PROFESSIONAL & SPECIALIZED SV	472	6,000	6,000	1,479	5,000	5,000
	3002801	SPECIAL DEPT. EXP. - A-87						106,581
	3002900	TRANSPORTATION AND TRAVEL				122,413		
	3002901	CONFERENCES AND TRAINING						
	3002902	MENTAL HEALTH TRAINING						
	3003000	UTILITIES	15,678	22,000	22,000	15,901	22,000	22,000
	3003010	UTILITIES-LIGHTS	18,233	22,000	25,000	19,916	25,000	25,000
	3003020	UTILITIES-WATER	3,953	4,400	4,400	1,387	4,400	4,400
	3003030	UTILITIES-SEWER	2,160	2,000	2,000	1,800	2,000	2,000
		SERVICES AND SUPPLIES	42,589	61,959	84,612	164,800	83,612	190,264
	3006100	BUILDING AND IMPROVEMENTS						
	3006200	EQUIPMENT	0					
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFERS - OUT	0	0	0	0	0	0
		SHERIFF-ANNEX	42,589	61,959	84,612	164,800	83,612	190,264
		FTEs	0.00	0.00	0.00	0.00	0.00	0.00
		LOCAL PUBLIC SAFETY FUND	14,536,712	16,609,657	17,644,970	15,536,870	18,099,562	18,516,080
		FUND 130 FTE TOTALS	99.600	93.600	90.325	90.325	91.825	90.825

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	131	SUPPLEMENTAL LAW ENFORCEMENT						
COST-CENTER	1311	COPS GRANT						
ACCOUNT								
	3001500	INSURANCE						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	A-87	972	6,764	6,764	3,599	6,764	1,733
		SERVICE & SUPPLIES	972	6,764	6,764	3,599	6,764	1,733
	3005200	CONTRIBUTIONS TO NON GOV'T AGENCY	167,556	161,285	165,271	152,822	225,000	225,000
	3007000	OPERATING TRANSFER OUT	187,871	185,000	180,552	178,504	202,000	202,000
		COPS GRANT	356,399	353,049	352,587	334,925	433,764	428,733
		SUPPLEMENTAL LAW ENFORCEMENT	356,399	353,049	352,587	334,925	433,764	428,733

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
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LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	134	ASSET FORFEITURE						
COST-CENTER	0536	SHERIFF ASSET FORFEITURE						
ACCOUNT								
	3001500	INSURANCE						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	5,641	5,641	0	5,641	5,641
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A-87						
	3002901	CONFERENCES AND TRAINING						
	3004500	INTEREST ON NOTES AND WARRANTS						
	3005200	CONTRIBUTIONS TO NON-CO GOVT (to city for K-9 purchase)						
		SERVICES & SUPPLIES	0	5,641	5,641	0	5,641	5,641
	3006200	EQUIPMENT						
		SHERIFF ASSET FORFEITURE	0	5,641	5,641	0	5,641	5,641

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	135	FLEET MAINTENANCE						
COST-CENTER	0352	FLEET MAINTENANCE						
ACCOUNT								
	3000100	SALARIES AND WAGES	92,336	113,209	108,691	55,708	108,691	108,691
	3000102	UNIFORM ALLOWANCE	470	552	552	140	552	552
	3000105	CELL PHONE ALLOWANCE	-	60	60	-	60	60
	3000110	OVERTIME	10,249	8,000	8,000	470	8,000	8,000
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	9,355	11,474	12,062	7,078	12,062	12,062
	3000202	MEDICARE	1,591	1,642	1,576	876	1,576	1,576
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	17,865	19,115	12,740	12,740	12,740	10,493
	3000210	SOCIAL SECURITY	6,271	6,457	6,124	3,092	6,124	6,124
	3000300	GROUP INSURANCE - HEALTH	1,676	12,072	13,476	378	13,476	13,476
	3000310	GROUP INSURANCE - CAFETERIA	12,092	17,477	17,489	4,997	17,489	17,489
	3000320	GROUP INSURANCE - DENTAL	284	1,008	1,008	48	1,008	1,008
	3000330	GROUP INSURANCE- LIFE	190	292	292	124	292	292
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	19,657	16,280	1,566	1,566	1,566	1,889
	3000401	WORKERS COMPENSATION INSURANCE CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,854	1,497	4,888	4,888	4,888	2,835
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	94			2,702		
		SALARIES AND EMPLOYEE BENEFITS	173,984	209,135	188,524	94,807	188,524	184,547
	3001200	COMMUNICATIONS	99	600	600	33	600	600
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES						
	3001500	INSURANCE	579	516	3,923	3,923	3,923	5,241
	3001701	MAINTENANCE-COUNTY VEHICLES	56,102	95,000	95,000	66,773	95,000	95,000
	3001800	MAINTENANCE-BUILDINGS & IMPROVEMENTS	1,702	20,000	20,000	4,488	20,000	20,000
	3002200	OFFICE EXPENSE	0	2,000	2,000	488	2,000	2,000
	3002203	CIVIL EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SV		2,200		2,339		
	3002302	IT DIRECT BILL	2,000	2,250	2,500	2,500	2,500	3,500
	3002400	POSTAGE						
	3002400	PUBLICATIONS AND LEGAL NOTICES	0	50	50	0	50	50
	3002701	NON-CAPITALIZED EQUIPMENT	0	27,800	30,000	190	30,000	30,000
	3002800	SPECIAL DEPARTMENT EXPENSE	768	3,000	3,000	1,111	3,000	3,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	37,892	15,937	15,937	30,096	15,937	6,077
	3002900	TRANSPORTATION AND TRAVEL	14,873	25,000	25,000	13,881	25,000	25,000
	3003000	UTILITIES HEATING FUEL	5,705	10,000	10,000	6,688	10,000	10,000
	3003010	UTILITIES - LIGHTS	6,980	8,000	8,000	9,027	8,000	8,000
	3003020	UTILITIES - WATER	1,046	2,000	2,000	935	2,000	2,000
	3003030	UTILITIES - SEWER	615	1,000	1,000	615	1,000	1,000
	3004900	DEPRECIATION	284,593					
		SERVICES AND SUPPLIES	412,954	215,353	219,010	143,087	219,010	211,468
	3006100	BUILDING AND IMPROVEMENT	0	100,000	100,000	0	100,000	100,000
	3006200	EQUIPMENT	0	928,868	871,530	366,787	871,530	871,530
		FIXED ASSETS	0	1,028,868	971,530	366,787	971,530	971,530
	3007000	OPERATING TRANSFER OUT - To Fund 130						
	3007050	OPERATING TRANSFER OUT - TO TRUST						
		OTHER FINANCING USES	0	0	0	0	0	0
		FLEET MAINTENANCE	586,938	1,453,356	1,379,064	604,681	1,379,064	1,367,545
		FTEs	2.60	2.10	2.60	2.60	2.10	2.10

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	136	EMERGENCY SERVICES						
BUDGET UNIT	0661	EMERGENCY SERVICES						
COST CENTER								
ACCOUNT	3001500	INSURANCE	8,604	7,663	6,393	6,393	6,393	8,541
	3002302	IT DIRECT BILL						
	3002701	NON-CAPITALIZED EQUIPMENT	0	2,500	2,500	0	25,000	25,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	36,667	105,400	125,000	0	100,000	100,000
	3002801	A-87	0	0				0
		SERVICES & SUPPLIES	45,271	115,563	133,893	6,393	131,393	133,541
	3005200	CONTRIBUTIONS NON-CO.GOV.AGENC	57,620	552,570				
		CONTRIBUTIONS NON-CO.GOV.AGENC	57,620	552,570	0	0	0	0
	3006200	EQUIPMENT	1,551	237,000	157,300	142,091		
		FIXED ASSETS	1,551	237,000	157,300	142,091	0	0
	3007000	OPERATING TRANSFERS OUT	0	241,000				
		OPERATING TRANSFERS OUT	0	241,000	0	0	0	0
		EMERGENCY SERVICES	104,442	1,146,133	291,193	148,484	131,393	133,541

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	137	DELINQUENT TAXES - ROLL COST						
COST CENTER	0073	TAX COLLECTOR						
ACCOUNT								
	3002200	OFFICE EXPENSE	4,927	5,000	5,000	1,206	5,000	5,000
	3002201	POSTAGE	2,000	2,000	2,000	0	5,000	5,000
	3002300	PROFESSIONAL SERVICES	11,982	15,000	15,000	25,232	25,000	25,000
	3002400	PUBLICATIONS	3,420	3,500	3,500	0	3,500	3,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION & TRAVEL	0					
		SERVICES & SUPPLIES	22,329	25,500	25,500	26,438	38,500	38,500
	3007000	OPERATING TRANSFER OUT (GENERAL FUND, S	30,000	30,000	30,000	30,000	30,000	30,000
		TRANSFERS OUT	30,000	30,000	30,000	30,000	30,000	30,000
		DELINQUENT TAXES - ROLL COST	52,329	55,500	55,500	56,438	68,500	68,500

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	BUDGET-UNIT		ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
	138	CO LOCAL REVENUE FUND - AB 109						
	0551	LOCAL COMMUNITY CORRECTIONS						
		ACCOUNT						
	3000100	SALARIES AND WAGES	243,870	317,879	383,237	339,931	389,106	389,106
	3000102	UNIFORM ALLOWANCE	1,920	3,000	3,000	1,440		
	3000105	CELL PHONE ALLOWANCE	600	600	600	600		
	3000110	OVERTIME	30,804	25,000	30,000	20,061		
	3000130	EXTRA HELP	340					
	3000161	VACANCY SAVINGS			(73,857)		(73,857)	(73,857)
	3000200	RETIREMENT	35,303	64,075	54,939	35,662	55,623	55,623
	3000202	MEDICARE	4,104	4,609	5,557	5,364	5,642	5,642
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	63,981	59,024	73,857	73,857	63,981	87,358
	3000210	SOCIAL SECURITY	7,725	8,414	10,706	9,695	11,163	11,163
	3000300	GROUP INSURANCE - HEALTH	11,989	21,978	20,790	13,085	20,790	20,790
	3000310	GROUP INSURANCE - CAFETERIA	32,789	54,060	54,132	34,549	54,132	54,132
	3000320	GROUP INSURANCE - DENTAL	1,429	2,640	3,120	1,662	3,120	3,120
	3000330	GROUP INSURANCE - LIFE	527	696	905	758	905	905
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	5,903	5,120	4,398	4,398	42,465	5,304
	3000401	WORKERS COMPENSATION INSURANCE CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	3,922	4,635	12,220	12,220	12,220	8,775
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(1,536)			(14,589)		
		SALARIES AND EMPLOYEE BENEFITS	443,670	571,730	583,604	538,693	585,290	568,061
	3001100	CLOTHING & PERSONAL	0	25,000	25,000	0	5,000	5,000
	3001150	SAFETY EQUIPMENT AND CLOTHING	16,416	525,000	25,000	6,600	10,000	10,000
	3001200	COMMUNICATIONS	992	7,000	7,000	1,492	7,000	7,000
	3001500	INSURANCE	6,462	5,754	4,974	4,974	7,500	6,646
	3001900	MEDICAL, DENTAL & LAB SUPPLIES						
	3002200	OFFICE EXPENSE	468	1,500	1,500	0	1,500	1,500
	3002201	POSTAGE						
	3002202	INMATE PROGRAM/EDUCATIONAL	14,828	50,000	25,000	11,863	15,000	15,000
	3002300	PROFESSIONAL & SPECIALIZED SV	32,861	180,000	100,000	160,825	50,000	50,000
	3002300	PROFESSIONAL & SPECIALIZED SV - BH MOU						
	3002302	IT DIRECT BILL	2,000	5,000	2,500	2,500	5,000	3,500
	3002800	SPECIAL DEPARTMENT EXPENSE	756	6,000	6,000	477	6,000	6,000
	3002801	SPECIAL DEPARTMENT EXPENSE - A87	62,703	15,500	15,500	38,531	65,000	25,589
	3002900	TRANSPORTATION AND TRAVEL			50,000	441	25,000	25,000
	3002901	CONFERENCES & TRAINING	112	20,000	25,000	5,714	25,000	25,000
	3003000	UTILITIES						
		SERVICES AND SUPPLIES	137,598	840,754	287,474	233,417	222,000	180,235
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
		OTHER CHARGES	0	0	0	0	0	0
	3006200	EQUIPMENT	0	100,000	50,000	504		
		FIXED ASSETS	0	100,000	50,000	504	0	0
	3007000	OPERATING TRANSFER OUT - 130-0522 SHRF SGT						
	3007000	OPERATING TRANSFER OUT - TO DA						
	3007000	OPERATING TRANSFER OUT - TO PUBLIC DEF						
	3007000	OPERATING TRANSFER OUT - 130-0522 JAIL SGT						
	3007000	OPERATING TRANSFER OUT - HSS CCP COORDN						
	3007000	OPERATING TRANSFER OUT - TO HSS						
	3007000	OPERATING TRANSFER OUT - 130-0525 FOR JAIL	300,000		300,000		250,000	300,000
	3007000	OPERATING TRANSFER OUT - JAIL HOSPITAL	300,000		300,000		250,000	300,000
	3007000	OPERATING TRANSFER OUT - PROB ADMIN COS	389,582		746,212		951,169	951,169
	3007000	OPERATING TRANSFER OUT - SPACE NDS/RMDL						
	3007000	OPERATING TRANSFER OUT - PUBLIC SAFETY						
	3007000	OPERATING TRANSFER OUT		355,370		1,281,169		
		OTHER FINANCING USES	989,582	355,370	1,346,212	1,281,169	1,451,169	1,551,169
		LOCAL COMMUNITY CORRECTIONS	1,570,850	1,867,854	2,267,290	2,053,783	2,258,459	2,299,465
		FTEs	5.50	6.50	6.50	6.50	6.50	6.50

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	0678	PROPERTY TAX SYSTEM EQUIPMENT						
ACCOUNT								
	3002800	SPECIAL DEPARTMENT EXPENSE	0	20,000	20,000	0	20,000	20,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002901	CONFERENCES AND TRAINING						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	20,000	20,000	0	20,000	20,000
	3007000	OPERATING TRANSFER OUT	27,500	27,500	27,500	27,500	27,500	27,500
		OTHER FINANCING USES	27,500	27,500	27,500	27,500	27,500	27,500
		PROPERTY TAX SYSTEM-AUDITOR	27,500	47,500	47,500	27,500	47,500	47,500

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	1072	BROADBAND						
ACCOUNT								
	3002800	SPECIAL DEPARTMENT EXPENSE		475,000	475,000	0	475,000	475,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002901	CONFERENCES AND TRAINING						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	475,000	475,000	0	475,000	475,000
	3007000	OPERATING TRANSFER OUT		25,000	25,000	0	25,000	25,000
		OTHER FINANCING USES	0	25,000	25,000	0	25,000	25,000
		BROADBAND	0	500,000	500,000	0	500,000	500,000

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	6786	PROP TAX ADM - AUDITOR						
ACCOUNT								
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	2,500	2,500	1,346	2,500	2,500
		OTHER						
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
	3002901	CONFERENCES & TRAINING	0	7,000	7,000	0	7,000	7,000
		SERVICES AND SUPPLIES	0	9,500	9,500	1,346	9,500	9,500
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFER OUT						
	3008500	SPECIAL ITEMS						
		OTHER FINANCIAL USES	0	0	0	0	0	0
		PROP TAX ADM - AUDITOR	0	9,500	9,500	1,346	9,500	9,500

**LASSEN COUNTY
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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	6787	PROP TAX ADM-TAX COLLECTOR						
ACCOUNT								
	3001200	COMMUNICATIONS	99		33	33	33	33
	3002302	IT DIRECT BILL						
	3002317	PROCESS SERVER	(315)	1,200	800	800	800	800
	3002800	SPECIAL DEPARTMENTAL EXPENSE	57,598	19,000	15,477	15,477	15,477	15,477
		SERVICES AND SUPPLIES	57,382	20,200	16,310	16,310	16,310	16,310
	3007000	OPERATING TRANSFER OUT						
		OTHER FINANCIAL USES	0	0	0	0	0	0
		PROP TAX ADM-TAX COLLECTOR	57,382	20,200	16,310	16,310	16,310	16,310

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	6788	PROPERTY TAX ADM - ASSESSOR						
ACCOUNT								
	3000100	SALARIES AND WAGES	144	31,654	50,807	21,533	50,807	50,807
	3000110	OVERTIME	49					
	3000130	EXTRA HELP						
	3000160	FURLOUGH SAVINGS						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	13	2,820	4,527	2,098	4,527	4,527
	3000202	MEDICARE	3	459	737	355	737	737
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	4,463	30	3,700	3,700	3,700	4,056
	3000210	SOCIAL SECURITY	11	1,963	3,150	1,520	3,150	3,150
	3000300	GROUP INSURANCE - HEALTH	12					
	3000310	GROUP INSURANCE - CAFETERIA	-	7,038	9,591	3,997	9,591	9,591
	3000320	GROUP INSURANCE - DENTAL	2					
	3000330	GROUP INSURANCE- LIFE	1	120	160	128	160	160
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	655	542	438	438	658	528
	3000501	OTHER POST EMPLOYMENT BENEFITS	613	613	1,617	1,617	613	1,161
	3000510	UNEMPLOYMENT INSURANCE						
	3000520	OPEB LIABILITY - PAYBACK						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS				1,238		
		SALARIES AND EMPLOYEE BENEFITS	5,966	45,239	74,727	36,624	73,943	74,717
	3001500	INSURANCE	448	399	336	336	455	449
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,385	5,000	5,000	1,450	5,000	5,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
		SERVICES AND SUPPLIES	1,833	5,399	5,336	1,786	5,455	5,449
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		PROPERTY TAX ADM - ASSESSOR	7,799	50,638	80,063	38,410	79,398	80,166
		FTEs	0.86	0.86	0.86	0.86	0.86	0.86
		GENERAL / CONTRACTS	92,681	627,838	653,373	83,566	652,708	653,476

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	141	NATURAL RESOURCES FUND						
COST-CENTER	685	NATURAL RESOURCES OPERATIONS						
ACCOUNT								
	3000100	SALARIES AND WAGES	58,146	62,793	69,706	72,699	74,402	74,402
	3000110	OVERTIME	958					
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	5,181	5,595	6,211	6,884	6,629	6,629
	3000202	MEDICARE	906	911	1,011	946	1,079	1,079
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	7,923	12,042	11,657	11,657	11,657	13,693
	3000210	SOCIAL SECURITY	3,874	3,893	4,322	4,046	4,613	4,613
	3000300	GROUP INSURANCE - HEALTH	3,280	3,636	3,780	5,005	3,780	3,780
	3000310	GROUP INSURANCE - CAFETERIA	7,860	8,184	8,328	8,339	8,328	8,328
	3000320	GROUP INSURANCE - DENTAL	480	480	480	480	480	480
	3000330	GROUP INSURANCE - LIFE	139	139	139	139	139	139
	3000400	WORKERS COMPENSATION INSURANCE	1,192	988	869	869	869	1,048
	3000501	OTHER POST EMPLOYMENT BENEFITS	713	713	1,880	1,880	1,350	1,350
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	223			(1,751)		
		SALARIES AND EMPLOYEE BENEFITS	90,875	99,374	108,383	111,193	113,326	115,541
	3001100	CLOTHING & PERSONAL	17	100	100	42	100	100
	3001200	COMMUNICATIONS	230	150	150	37	150	150
	3001400	HOUSEHOLD EXPENSES	3,640	2,500	2,500	3,171	2,500	2,500
	3001500	INSURANCE	577	528	991	991	600	1,324
	3001700	MAINTENANCE - EQUIPMENT				21		
	3001701	MAINTENANCE - COUNTY VEHICLES	0	500	500	335	500	500
	3001800	MAINTENANCE - BUILDINGS & IMPROVEMENTS	3,932			6,495	6,000	6,000
	3002000	MEMBERSHIP						
	3002200	OFFICE EXPENSE	790	500	500	35	500	500
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV	1,256	166,000	100,000	4,087	1,500	1,500
	3002302	IT DIRECT BILL	2,000	2,250	2,500	2,500	3,500	3,500
	3002400	PUBLICATIONS & LEGAL NOTICES	108	100	100	0	100	100
	3002500	RENTS AND LEASES EQUIPMENT	0	250	250	0	250	250
	3002600	RENTS AND LEASES - BUILDINGS & IMPROVEMENTS	1,498	1,500	1,500	1,498	1,500	1,500
	3002700	SMALL TOOLS & INSTRUMENTS	522	500	500	43	500	500
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE - PARK PRO.	323	250	250	399	250	250
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	2,987	2,029	2,029	3,383	2,000	6,020
	2002900	TRAVEL AND TRANSPORTATION	0	250	250	46	250	250
	3002901	CONFERENCES & TRAINING	0	300	300	0	300	300
	3003000	UTILITIES	0	250	250	0		
	3003010	UTILITIES - LIGHTS	1,280	1,200	1,200	1,792	1,200	1,200
	3003030	UTILITIES - SEWER	1,179	1,000	1,000	600	1,400	1,400
		SERVICES AND SUPPLIES	20,339	180,157	114,870	25,475	23,100	27,844
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006000	FIXED ASSETS - LAND						
	3006100	BUILDING & IMPROVEMENTS		10,000		15,635		
	3006200	EQUIPMENT				9,356		
		FIXED ASSETS	0	10,000	0	24,991	0	0
		NATURAL RESOURCES OPERATIONS	111,214	289,531	223,253	161,659	136,426	143,385
		FTEs	1.00	1.00	1.00	1.00	1.00	1.00
		NATURAL RESOURCES FUND	111,214	289,531	223,253	161,659	136,426	143,385

**LASSEN COUNTY
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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	142	TITLE III - REAUTHORIZATION						
COST-CENTER	0023	TITLE III						
ACCOUNT								
	3001500	INSURANCE						
	3001701	MAINTENANCE - COUNTY VEHICLES						
	3002400	PUBLICATIONS AND LEGAL NOTICES	0		54	0		
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	150,000	150,000	12,086	533,372	533,372
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
		SERVICES AND SUPPLIES	0	150,000	150,054	12,086	533,372	533,372
	3006200	EQUIPMENT	37,370	100,000	242,715	199		
		FIXED ASSETS	37,370	100,000	242,715	199	0	0
	3007000	OPERATING TRANSFER OUT			100,000	0	100,000	100,000
		OPERATING TRANSFER OUT	0	0	100,000	0	100,000	100,000
		TITLE III - REAUTHORIZATION	37,370	250,000	492,769	12,285	633,372	633,372
		TOTAL TITLE III	37,370	250,000	492,769	12,285	633,372	633,372

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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	143	CO LOCAL REVENUE FUND - AB 109						
COST-CENTER	0553	JUVENILE JUSTICE						
ACCOUNT								
	3002300	PROFESSIONAL & SPECIALIZED SV	150,000	175,000	175,000	172,958	175,000	175,000
	3002801	SPECIAL DEPARTMENT EXPENSE - A87	259	29	29	(194)	28	0
		SERVICES AND SUPPLIES	150,259	175,029	175,029	172,764	175,028	175,000
	3007000	OPERATING TRANS OUT - 145-0562 YOBG	177,747	125,000	125,000	198,652	125,000	125,000
		OTHER FINANCING USES	177,747	125,000	125,000	198,652	125,000	125,000
		CO LOCAL REVENUE FUND - AB 109	328,006	300,029	300,029	371,416	300,028	300,000

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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	145	PROBATION						
ACCOUNT	0561	PROBATION						
	3000100	SALARIES AND WAGES	900,254	1,176,057	1,412,045	1,042,363	1,472,829	1,472,829
	3000102	UNIFORM ALLOWANCE	6,950	10,440	9,960	6,950	9,960	9,960
	3000110	OVERTIME	27,060	20,000	23,000	27,208	20,000	20,000
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS	0	(103,000)	(164,439)	0	(164,439)	(164,439)
	3000200	RETIREMENT	82,355	112,208	131,607	98,139	137,333	137,333
	3000202	MEDICARE	13,995	17,053	20,475	16,156	21,356	21,356
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	166,757	186,447	164,439	164,439	186,447	210,638
	3000210	SOCIAL SECURITY	59,840	72,916	87,547	69,082	91,315	91,315
	3000300	GROUP INSURANCE-HEALTH	39,572	67,722	63,060	32,370	63,060	63,060
	3000310	GROUP INSURANCE-CAFETERIA	130,552	181,140	199,416	134,294	199,416	199,416
	3000320	GROUP INSURANCE-DENTAL	6,750	9,540	8,820	5,452	8,820	8,820
	3000330	GROUP INSURANCE-LIFE	2,270	3,151	3,433	2,265	3,433	3,433
	3000340	GROUP INSURANCE-VISION						
	3000400	WORKERS COMPENSATION INSURANCE	63,519	52,608	19,943	19,943	52,608	24,049
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	16,043	16,043	44,180	44,180	44,180	33,075
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	148			(21,658)		
		SALARIES AND EMPLOYEE BENEFITS	1,516,065	1,822,325	2,023,486	1,641,183	2,146,318	2,130,845
	3001100	CLOTHING & PERSONAL						
	3001200	COMMUNICATIONS	2,892	4,000	5,000	960	5,000	5,000
	3001201	TELECOMMUNICATIONS	7,824	7,000	14,000	9,144	15,000	15,000
	3001300	FOOD	65	500	5,000	1,554	5,000	5,000
	3001500	INSURANCE	56,411	49,037	60,838	60,838	49,037	77,589
	3001700	MAINTENANCE-OFFICE EQUIPMENT	155					
	3001702	MAINTENANCE - COMPUTER EQUIPMENT						
	3002000	MEMBERSHIPS	5,280	2,300	5,000	2,287	6,000	6,000
	3002200	OFFICE EXPENSE	8,301	19,000	15,000	16,056	15,000	15,000
	3002201	POSTAGE	1,020	1,650	1,650	1,632	2,000	2,000
	3002300	PROFESSIONAL & SPECIALIZED SV	67,349	300,000	200,000	56,196	150,000	150,000
	3002302	IT DIRECT BILL	40,000	57,500	55,000	55,000	57,500	77,000
	3002400	PUBLICATIONS & LEGAL NOTICES	1,164	1,500	4,319	1,352	2,500	2,500
	3002500	RENTS & LEASES - EQUIPMENT	8,722	7,500	11,000	10,098	11,000	11,000
	3002701	NON-CAPITALIZED EQUIPMENT	2,801	7,000	3,500	188	2,000	2,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	107,656	80,000	120,000	145,227	150,000	150,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	215,987	155,783	155,783	82,392	155,783	214,483
	3002806	DRUG TESTING	5,444	10,000	15,000	8,465	12,500	12,500
	3002807	ELECTRONIC SURVEILLANCE	0	500	2,500	1,739	2,500	2,500
	3002900	TRANSPORTATION AND TRAVEL	23,317	80,000	80,000	24,544	80,000	80,000
	3002901	CONFERENCES AND TRAINING	13,505	50,000	50,000	16,252	50,000	50,000
	3002902	MH TRAINING GRANT EXP	50					
	3003000	UTILITIES	1,320					
		SERVICES AND SUPPLIES	569,263	833,270	803,590	493,924	770,820	877,572
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT	0	50,000	25,000	0		
	3006260	EQUIPMENT NON CAPITALIZED						
		FIXED ASSETS	0	50,000	25,000	0	0	0
		PROBATION	2,085,328	2,705,595	2,852,076	2,135,107	2,917,138	3,008,417
		FTEs	22.50	22.50	23.50	23.50	24.50	24.50
		TOTAL PROBATION	2,085,328	2,705,595	2,852,076	2,135,107	2,917,138	3,008,417

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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	146	VITAL & HEALTH STATISTICS						
COST CENTER	641	RECORDER						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,099	7,000	10,000	1,214	10,000	10,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	351	(68)	(68)	(26)	350	524
	3002900	TRANSPORTATION AND TRAVEL	273	2,000	2,000	454	2,000	2,000
		SERVICES & SUPPLIES	1,723	8,932	11,932	1,642	12,350	12,524
	3004500	INTEREST ON NOTES AND WARRANTS						
		VITAL & HEALTH STATISTICS	1,723	8,932	11,932	1,642	12,350	12,524

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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	147	RECORDER MICROGRAPHICS						
COST CENTER	641	RECORDER						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE	49,318	86,000	85,000	53,947	30,000	30,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	(187)	358	358	1,244	500	1,242
		SERVICES & SUPPLIES	49,131	86,358	85,358	55,191	30,500	31,242
	3004500	INTEREST ON NOTES AND WARRANTS						
		RECORDER MICROGRAPHICS	49,131	86,358	85,358	55,191	30,500	31,242

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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	148	RECORDER MODERNIZATION						
COST CENTER	641	RECORDER						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE	200	40,000	35,000	779	40,000	40,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	1,004	738	738	(468)	750	0
		SERVICES & SUPPLIES	1,204	40,738	35,738	311	40,750	40,000
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006200	EQUIPMENT			13,000	0	15,000	15,000
		RECORDER MODERNIZATION	1,204	40,738	48,738	311	55,750	55,000

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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	148	RECORDER MODERNIZATION						
COST CENTER	642	RECORDER PROJECTS						
ACCOUNT								
	3002300	PROFESSIONAL & SPECIALIZED SVCS						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	2,000	2,000	0	2,000	2,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	32	20	20	(10)	0	40
		SERVICES & SUPPLIES	32	2,020	2,020	(10)	2,000	2,040
		RECORDER PROJECTS	32	2,020	2,020	(10)	2,000	2,040

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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	149	RECORDER AB 130						
COST CENTER	641	RECORDER						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE	4,336	10,000	7,000	6,129	75,000	75,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	295	195	195	1,179	1,200	979
		SERVICES & SUPPLIES	4,631	10,195	7,195	7,308	76,200	75,979
	3004500	INTEREST ON NOTES AND WARRANTS						
	3007000	OPERATING TRANSFERS OUT						
	3007000	TO GENERAL FUND - 1/2 FTE	15,000	15,000	15,000	15,000	15,000	15,000
		OTHER FINANCING USES	15,000	15,000	15,000	15,000	15,000	15,000
		RECORDER AB 130	19,631	25,195	22,195	22,308	91,200	90,979

**LASSEN COUNTY
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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	150	CAPITAL PROJECTS						
COST-CENTER	1501	CAPITAL PROJECTS						
ACCOUNT								
	3001500	INSURANCE						
	3002300	PROFESSIONAL & SPECIALIZED SV - TRANSITION	23,800	50,000			50,000	50,000
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
	3004200	RETIREMENT - OTHER LONG TERM DEBT - GRAVEL PIT						
	3004500	INTEREST ON NOTES AND WARRANTS						
		SERVICES AND SUPPLIES	23,800	50,000	0	0	50,000	50,000
	3006100	BUILDING & IMPROVEMENTS	72,760			332,428		
	3006100	BUILDING & IMPROVEMENTS- JPK TENNIS COURT			30,000		75,000	75,000
	3006100	BUILDING & IMPROVEMENTS- RIVERSIDE HVAC		60,000	80,000		80,000	80,000
	3006100	BUILDING & IMPROVEMENTS- BIEBER MEM. HVAC		25,000				
	3006100	BUILDING & IMPROVEMENTS- JAIL KITCHEN			300,000		25,000	25,000
	3006100	BUILDING & IMPROVEMENTS- 2950 Riverside		100,000				
	3006100	BUILDING & IMPROVEMENTS-JAIL HVAC		1,000,000	1,000,000		1,500,000	1,500,000
	3006100	BUILDING & IMPROVEMENTS-DOYLE PARK REPAIR		100,000	100,000			
	3006100	CEMETARY PROJECTS						
	3006100	WESTWOOD COMMUNITY BLDG (WWCC) - ADA REMODEL						
	3006108	COUNTY PARKS- PER CAPITA GRANT	0	500,000	500,000	(104,604)	250,000	250,000
	3006111	SUSANVILLE MEMORIAL BUILDING		120,000	70,000	0	10,000	10,000
	3006121	CEMETERY PROJECTS RESTRICTED						
	3006122	ANIMAL SHELTER						
	3006160	BUILDING & IMPROVEMENT NON CAPITAL			50,000	0	80,000	80,000
		FIXED ASSETS	72,760	1,905,000	2,130,000	227,824	2,020,000	2,020,000
		OTHER FINANCIAL USES	0	0	0	0	0	0
		CAPITAL PROJECTS	96,560	1,955,000	2,130,000	227,824	2,070,000	2,070,000

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	151	CAPITAL PROJECTS						
COST-CENTER	1511	LEASE PURCHASE						
ACCOUNT								
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
	3006100	BUILDING & IMPROVEMENTS						
	3006105	COURTHOUSE ANNEX PROJECTS						
	3006113	RIVERSIDE BUILDING						
	3006116	COURTHOUSE PROJECTS	0	600,000				
	3006200	EQUIPMENT						
		FIXED ASSETS	0	600,000	0	0	0	0
	3007000	TRANSFERS OUT- to 154			4,763,427	4,763,427		
		TRANSFER OUT	0	0	4,763,427	4,763,427	0	0
		CAPITAL PROJECTS - LEASE PURCHASE	0	600,000	4,763,427	4,763,427	0	0

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	154	CAPITAL PROJECTS						
	1541	COURTHOUSE SQUARE CONSTRUCTION						
ACCOUNT								
	3006100	BUILDING & IMPROVEMENTS	1,096,841	3,763,146	8,031,179	5,385,159	2,142,422	2,142,422
	3006200	EQUIPMENT						
		FIXED ASSETS	1,096,841	3,763,146	8,031,179	5,385,159	2,142,422	2,142,422
		COURTHOUSE SQUARE CONSTRUCTION	1,096,841	3,763,146	8,031,179	5,385,159	2,142,422	2,142,422

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	160	CARES FUND/NETWORK INFRASTRUCTURE						
BUDGET-UNIT	1601	CARES/NETWORK INFRASTRUCTURE						
ACCOUNT								
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	4,400					
		SALARIES AND EMPLOYEE BENEFITS	4,400	0	0	0	0	0
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	329					
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0					
	3002801	COUNTY WIDE COST ALLOCATION PLAN	3,073					
		SERVICES AND SUPPLIES	3,402	0	0	0	0	0
	3006100	BUILDING & IMPROVEMENTS			1,050,000			
	3006200	EQUIPMENT				1,050,009	490,000	484,149
		FIXED ASSETS	0	0	1,050,000	1,050,009	490,000	484,149
	3007000	TRANSFERS OUT (SO 130-0522)	2,792,458	1,089,224				
	3007000	TRANSFERS OUT (Jail 130-0525)		1,089,224				
	3007000	TRANSFERS OUT (Fund 150)		1,000,000	49,019	49,019		
		TRANSFER OUT	2,792,458	3,178,448	49,019	49,019	0	0
		CARES FUND	2,800,260	3,178,448	1,099,019	1,099,028	490,000	484,149

LASSEN COUNTY
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RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	164	HEALTH & SOCIAL SERVICES						
COST-CENTER	752	MENTAL HEALTH SERVICES ACT						
ACCOUNT								
	3000100	SALARIES AND WAGES			2,550	308		
	3000110	OVERTIME			725	82		
	3000130	EXTRA HELP	16,529	250,000	73,500	22,533	40,000	40,000
	3000200	RETIREMENT			1,050	29		
	3000202	MEDICARE	278	6,400	1,075	331		
	3000205	PERS UNFUNDED RETIREMENT LIABILITY			0	454	58	58
	3000210	SOCIAL SECURITY	1,189	28,000	4,600	1,417		
	3000300	GROUP INSURANCE - HEALTH			150	20		
	3000310	GROUP INSURANCE - CAFETERIA	2,648					
	3000320	GROUP INSURANCE - DENTAL			75	2		
	3000330	GROUP INSURANCE- LIFE			50	1		
	3000400	WORKERS COMPENSATION INSURANCE						
	3000501	OTHER POST EMPLOYMENT BENEFITS						
	3000510	UNEMPLOYMENT INSURANCE			2,400	1,943	2,000	2,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	2,989			-2,170		
		SALARIES AND EMPLOYEE BENEFITS	23,633	284,400	86,175	24,950	42,058	42,058
	3001200	COMMUNICATIONS	4,441	5,000	4,500	2,878	4,000	4,000
	3001201	TELECOMMUNICATIONS						
	3001300	FOOD					3,500	3,500
	3001400	HOUSEHOLD EXPENSE	1,864	5,000	3,400	650	2,500	2,500
	3001500	INSURANCE	12,540	11,168	11,356	11,356	15,172	15,172
		FRC RENTAL INSURANCE						
	3001501	MED MAL INS	488	720	725	649	725	725
	3001700	MAINTENANCE-OFFICE EQUIPMENT	0	4,500	4,000	0	3,000	3,000
	3001701	MAINTENANCE-COUNTY VEHICLES	0	2,000	2,000	0	2,000	2,000
	3001702	MAINTENANCE-COMPUTER EQUIPMENT						
	3001800	MAINTENANCE - BUILDINGS & IMPROVEMENTS	2,494	5,000	4,000	0	3,000	3,000
	3002000	MEMBERSHIPS	7,234	7,250	9,000	9,528	11,500	11,500
	3002200	OFFICE EXPENSE	4,658	8,500	4,000	461	2,500	2,500
	3002201	POSTAGE	0	50	75	0	500	500
	3002300	PROFESSIONAL & SPECIALIZED SV	1,297,249	1,307,800	1,425,000	1,737,252	1,478,059	1,478,059
	3002300	PROF & SPEC SERVICES - MOU-PWK						
	3002300	PROF & SPEC SERVICES - EDH						
	3002302	IT DIRECT BILL	24,000	29,250	30,000	30,000	35,000	42,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	2,792	2,000	2,200	1,520	2,000	2,000
	3002500	RENTS AND LEASES - EQUIPMENT	6,477	6,000	6,500	5,685	6,300	6,300
	3002600	RENT & LEASES- BUILDINGS				575	1,000	1,000
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	2,838	276,023	250,000	11,293	75,000	75,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	26,147	49,071	49,071	45,745	65,332	65,332
	3002802	SPECIAL DEPT. EXP. - H&HS DIST	71,340	74,229	94,200	0		
	3002806	DRUG TESTING						
	3002900	TRANSPORTATION AND TRAVEL	14,577	4,000	7,200	7,556	4,200	4,200
	3002901	CONFERENCES AND TRAINING	1,420	4,000	1,500	0	1,000	1,000
	3003000	UTILITIES	1,269	5,000		257	400	400
	3003010	UTILITIES-LIGHTS	5,495	5,000	2,400	296	800	800
	3003020	UTILITIES-WATER		5,000	800	454	800	800
	3003030	UTILITIES-SEWER		5,000	800	421	800	800
		SERVICES & SUPPLIES	1,487,323	1,821,561	1,912,727	1,866,576	1,719,088	1,726,088
	3004000	SUPPORT AND CARE OF PERSONS	986,141	985,845	985,845	492,923	985,845	985,845
	3004025	CLIENT EXPENSE-OTHER	0	10,000	2,500	51	2,000	2,000
	3004027	CLIENT RENT	0	4,000	2,500	0	2,000	2,000
		OTHER CHARGES	986,141	999,845	990,845	492,974	989,845	989,845

**LASSEN COUNTY
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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
164		HEALTH & SOCIAL SERVICES						
752		MENTAL HEALTH SERVICES ACT						
		PAGE 2						
3006100		BUILDING & IMPROVEMENTS						
3006200		EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
3007000		TRANSFER OUT - CAPITAL PROJECTS FUND 150				0		
3007000		TRANSFER OUT- ADMIN	530,804	176,633	176,633		176,633	176,633
3007000		TRANSFER OUT - QA		35,428	35,428		35,428	35,428
3007050		TRANSFER OUT - PRUDENT RESERVE TRUST						
		TRANSFER OUT	530,804	212,061	212,061	0	212,061	212,061
3009000		INTRAFUND TRANSFERS						
		INTRAFUND TRANSFERS	0	0	0	0	0	0
		MENTAL HEALTH SERVICES ACT	3,027,901	3,317,867	3,201,808	2,384,500	2,963,052	2,970,052

**LASSEN COUNTY
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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	165	MENTAL HEALTH TAX TRUST						
COST-CENTER	751	MENTAL HEALTH						
ACCOUNT								
	3002200	OFFICE EXPENSE					1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3004015	STATE HOSPITAL						
	3004016	MANAGED CARE	36,269	40,000	40,000	86,013	40,000	40,000
		SERVICES & SUPPLIES	36,269	40,000	40,000	86,013	41,000	41,000
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
	3007000	OPERATING TRANSFER OUT	1,144,755	1,829,792	1,829,792	360,310	1,829,792	1,829,792
		OPERATING TRANSFER OUT	1,144,755	1,829,792	1,829,792	360,310	1,829,792	1,829,792
		MENTAL HEALTH TAX TRUST	1,181,024	1,869,792	1,869,792	446,323	1,870,792	1,870,792

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	166	SOCIAL SERVICES TAX TRUST						
COST-CENTER	851	LASSEN WORKS						
ACCOUNT								
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
	3007000	OPERATING TRANSFER OUT	1,792,192			576,000		
	3007000	OPERATING TRANSFER OUT - WELFARE ADMINISTRATION		1,701,643	1,701,643		1,702,572	1,702,572
	3007000	OPERATING TRANSFER OUT - WELFARE ASSISTANCE		1,557,695	1,557,695		1,559,365	1,559,365
	3007000	OPERATING TRANSFER OUT - WRAPAROUND		610,534	617,138		611,414	611,414
	3007000	OPERATING TRANSFER OUT - PROBATION		63,996	63,996		64,045	64,045
	3007000	OPERATING TRANSFER OUT - CAL. CHILDREN SVCS.		37,500	37,500		37,552	37,552
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
		OPERATING TRANSFER OUT	1,792,192	3,971,368	3,977,972	576,000	3,974,948	3,974,948
	3004500	INTEREST ON NOTES AND WARRANTS						
		SOCIAL SERVICES TAX TRUST	1,792,192	3,971,368	3,977,972	576,000	3,974,948	3,974,948

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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	167	PUBLIC HEALTH TAX TRUST						
COST-CENTER	731	PUBLIC HEALTH TAX TRUST						
ACCOUNT								
	3002300	PROFESSIONAL & SPECIALIZED SV	0					
	3004019	COUNTY MEDICAL SERVICES PROGRAM (CMSP) SERVICES & SUPPLIES	0	0	0	0	0	0
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
	3007000	OPERATING TRANSFER OUT	1,492,194			1,132,833		
	3007000	OPERATING TRANSFER OUT PH		707,002	707,002		779,243	779,243
	3007000	OPERATING TRANSFER OUT EH		437,396	437,396		495,882	495,882
	3007000	GS/CCS		37,500	37,500		40,481	40,481
	3007000	RURAL HEALTH SERVICES		642,684	642,684		708,403	708,403
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
	3008500	SPECIAL ITEMS						
		OTHER FINANCING USES	1,492,194	1,824,582	1,824,582	1,132,833	2,024,009	2,024,009
		PUBLIC HEALTH TAX TRUST	1,492,194	1,824,582	1,824,582	1,132,833	2,024,009	2,024,009

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	169	TOBACCO SETTLEMENT FUND						
COST-CENTER	1691	TOBACCO SETTLEMENT FUND						
ACCOUNT								
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
		BIEBER POOL	20,000	20,000	20,000	20,000	20,000	20,000
		HONEY LAKE RECREATION AUTHORITY (POOL)						
		OTHER CHARGES	20,000	20,000	20,000	20,000	20,000	20,000
	3007000	OPERATING TRANSFERS OUT (CJFC)						
	3007000	TRANSFER OUT-TO RETIREE HEALTH						
	3007000	TRANSFER OUT-TO GENERAL FUND	170,491	178,949			47,888	47,888
	3007011	TRANSFER OUT-TO FUND 170 DEBT SVC	200,000	200,000	200,000	200,000	200,000	200,000
	3007000	TRANSFER OUT-TO FUND 112						
		OTHER FINANCING USES	370,491	378,949	200,000	200,000	247,888	247,888
		TOBACCO SETTLEMENT FUND	390,491	398,949	220,000	220,000	267,888	267,888

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		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	170	DEBT SERVICE						
COST-CENTER	1701	DEBT SERVICE						
ACCOUNT								
	3002300	PROFESSIONAL SERVICES	0	1,000	1,000	0	2,000	2,000
	3004110	BOND REDEMPTION						
	3004111	ADMIN OF BOND REDEMPTION						
	3004200	RETIREMENT-OTHR LONG-TERM DEBT	173,366	173,366	187,300	187,513	180,300	180,300
	3004310	INTEREST ON BONDS						
	3004400	INTEREST- OTHER LONG-TERM DEBT	126,847	126,848	113,855	112,701	120,000	120,000
	3004500	INTEREST ON NOTES AND WARRANTS						
		OTHER CHARGES	300,213	301,214	302,155	300,214	302,300	302,300
	3007000	TRANSFER OUT-TO GENERAL FUND						
		OTHER FINANCING USES	300,213	301,214	302,155	300,214	302,300	302,300
		DEBT SERVICE FUND	300,213	301,214	302,155	300,214	302,300	302,300

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	173	PLANNING AND BUILDING	ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	0732	ENVIRONMENTAL HEALTH						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	108,107	405,707	444,707	363,677	482,092	482,092
	3000102	UNIFORM ALLOWANCE						
	3000105	CELL PHONE ALLOWANCE	208	600	600	607	600	600
	3000110	OVERTIME	2					
	3000130	EXTRA HELP						
	3000160	FURLOUGH SAVINGS						
	3000161	VACANCY SAVINGS		(45,000)	(81,000)	0	(85,000)	(85,000)
	3000200	RETIREMENT	9,806	36,148	42,203	34,350	45,799	45,799
	3000202	MEDICARE	1,677	5,883	6,448	5,616	6,990	6,990
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	43,151	22,390	51,529	51,529	51,529	68,499
	3000210	SOCIAL SECURITY	7,172	25,154	27,572	23,954	32,300	32,300
	3000300	GROUP INSURANCE - HEALTH	0	18,339	19,069	4,712	19,069	19,069
	3000310	GROUP INSURANCE - CAFETERIA	8,673	45,141	45,918	36,108	48,505	48,505
	3000320	GROUP INSURANCE - DENTAL	0	2,491	2,491	669	2,491	2,491
	3000330	GROUP INSURANCE- LIFE	188	750	750	599	750	750
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	38,344	31,757	7,786	7,786	31,757	9,389
	3000501	OTHER POST EMPLOYMENT BENEFITS	3,173	3,843	10,133	10,133	10,133	7,277
	3000510	UNEMPLOYMENT INSURANCE		4,929	4,929	0	4,929	4,929
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	2,884			(3,507)		
		SALARIES AND EMPLOYEE BENEFITS	223,385	558,132	583,135	536,233	651,944	643,690
	3001200	COMMUNICATIONS	2,050	2,400	2,400	1,399	1,500	1,500
	3001400	HOUSEHOLD EXPENSES	0	600	600	192	500	500
	3001500	INSURANCE	8,433	7,697	9,152	9,152	10,000	12,627
	3001701	MAINTENANCE-COUNTY VEHICLES	216	2,500	10,000	9,031	10,000	10,000
	3001702	MAINTENANCE- EQUIPMENT			1,100	751	3,400	3,400
	3001800	MAINT-BUILDINGS & IMPROVEMENTS						
	3002000	MEMBERSHIPS	1,374	2,100	1,100	1,260	1,500	1,500
	3002200	OFFICE EXPENSE	1,780	3,750	3,000	2,047	3,000	3,000
	3002201	POSTAGE	92	1,000	1,500	877	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV	61,165	80,575	81,700	47,548	88,700	88,700
	3002302	IT DIRECT BILL	12,000	13,500	10,000	10,000	12,500	14,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	2,726	6,600	2,900	5,268	7,000	7,000
	3002500	RENTS AND LEASES - EQUIPMENT	1,033	1,600	2,400	1,841	1,800	1,800
	3002600	RENTS AND LEASES - BUILDING						
	3002701	NON-CAPITALIZED EQUIPMENT					500	500
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,327	23,000	9,600	(7,602)	4,000	4,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	22,293	2,738	2,738	(1,704)	3,000	2,997
	3002900	TRANSPORTATION AND TRAVEL	1,515	15,000	10,000	4,699	10,000	10,000
	3002901	CONFERENCES AND TRAINING	0	8,000	2,000	1,024	6,000	6,000
		SERVICES AND SUPPLIES	116,004	171,060	150,190	85,783	164,400	168,524
	3006200	EQUIPMENT			70,000	0	60,000	60,000
		FIXED ASSETS	0	0	70,000	0	60,000	60,000
	3007000	OPERATING TRANSFER OUT						
	3009000	INTRAFUND TRANSFER						
		OTHER FINANCING USES	0	0	0	0	0	0
		ENVIRONMENTAL HEALTH	339,389	729,192	803,325	622,016	876,344	872,214
		FTEs	4.45	5.39	5.39	5.39	5.39	5.39

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	174	GEOTHERMAL						
COST-CENTER	1741	GEOTHERMAL						
ACCOUNT								
	3001500	INSURANCE	754	671	0			
	3002300	PROFESSIONAL SERVICES	16,484	298,100	66,300	12,289	60,000	60,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A-87	812	(840)	(840)	285	500	315
		SERVICES & SUPPLIES	18,050	297,931	65,460	12,574	60,500	60,315
	3007000	OPERATING FUNDS OUT						
		OPERATING TRANSFER OUT	0	0	0	0	0	0
		GEOTHERMAL	18,050	297,931	65,460	12,574	60,500	60,315

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	BUDGET-UNIT		ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
	175	FAIR						
	1751	FAIR						
	3000100	SALARIES & WAGES	122,654	205,429	210,188	243,633	220,122	220,122
	3000105	CELL PHONE ALLOWANCE				277		
	3000110	OVERTIME	793			8,623		
	3000130	EXTRA HELP	66,429	35,000	35,000	17,169	25,000	25,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	14,053	18,304	18,728	23,076	19,613	19,613
	3000202	MEDICARE	2,722	2,979	3,048	4,182	3,192	3,192
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	22,744	25,402	32,948	32,948	32,948	45,888
	3000210	SOCIAL SECURITY	11,638	12,737	13,032	17,882	13,648	13,648
	3000300	GROUP INSURANCE - HEALTH	11,207	13,776	13,776	4,380	13,776	13,776
	3000310	FLEX PLAN / CAFETERIA PLAN	24,109	37,608	37,608	37,183	37,608	37,608
	3000320	GROUP INSURANCE - DENTAL	1,437	1,860	1,860	1,140	1,860	1,860
	3000330	GROUP INSURANCE - LIFE	385	626	626	562	626	626
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	5,226	23,000	23,000	11,635	28,000	28,000
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,852	3,209	8,460	8,460	3,209	6,075
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	3,593			(6,435)		
		SALARIES AND BENEFITS	289,842	379,930	398,274	404,715	399,602	415,408
	3001200	COMMUNICATIONS				499		
	3001201	TELECOMMUNICATIONS	9,232	8,500	8,500	7,441	8,000	8,000
	3001400	HOUSEHOLD EXPENSE	40,749	30,000	30,000	34,646	33,000	33,000
	3001500	INSURANCE	20,556	24,000	30,000	32,408	33,000	33,000
	3001700	MAINTENANCE OF EQUIPMENT	26,147	25,000	25,000	35,204	30,000	30,000
	3001800	MAINTENANCE OF BUILDINGS & GROUNDS	38,255	40,000	35,000	63,403	40,000	40,000
	3002000	MEMBERSHIPS	1,430	2,000	2,000	2,200	2,200	2,200
	3002200	OFFICE SUPPLIES	7,291	7,000	5,000	3,169	3,500	3,500
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	174	20,000	60,000	90,272	90,000	90,000
	3002302	IT DIRECT	10,000	11,500	17,500	17,500	17,500	24,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	324	500	500	189	500	500
	3002500	RENT AND LEASES	18,317					
	3002701	NON-CAPITALIZED EQUIPMENT	12,318	5,000	5,000	0	2,500	2,500
	3002800	SPECIAL DEPARTMENT EXPENSE	16,136	20,000	20,000	14,201	14,500	14,500
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	31,807	46,997	46,997	48,642	48,642	31,528
	3002900	TRANSPORTATION AND TRAVEL	6,077	12,000	12,000	15,044	15,000	15,000
	3002901	CONFERENCES AND TRAINING	4,376	6,000	6,000	0	4,000	4,000
	3003000	UTILITIES	114,411	135,000	135,000	125,587	127,000	127,000
	3050000	ADMINISTRATION	100	500	500	501	500	500
	3052000	MAINTENANCE & GENERAL OPERATIONS	6,222	5,000	5,000	7,454	5,000	5,000
	3054000	PUBLICITY	15,445	25,000	25,000	31,158	30,000	30,000
	3056000	ATTENDANCE OPERATIONS	13,673	15,000	35,500	44,159	42,000	42,000
	3057000	MISCELLANEOUS FAIR	12,733	15,000	15,000	34,330	20,000	20,000
	3057005	MISCELLANEOUS NON-FAIR PROGRAMS	73,173	65,000	35,000	44,269	35,000	35,000
	3058000	PREMIUMS	15,018	15,000	10,000	12,642	13,000	13,000
	3063000	EXHIBITS	17,008	17,000	17,000	15,443	15,000	15,000
	3064000	HORSE SHOW	5,416	6,500	6,500	9,027	5,000	5,000
	3066000	FAIR ENTERTAINMENT EXPENSE	144,019	170,000	210,000	223,445	222,000	222,000
	3066009	INTERIM ENTERTAINMENT EXPENSE	21,561	35,000	25,000	38,984	350,000	350,000
	3066012	INTERIM ENTERTAINMENT EXPENSE-AUTO RACING						
		SERVICES AND SUPPLIES	681,968	762,497	822,997	951,817	1,206,842	1,196,728
	3006200	EQUIPMENT	76,319	39,000	15,000	0	12,000	12,000
		FIXED ASSETS	76,319	39,000	15,000	0	12,000	12,000
	3007000	OPERATING TRANSFER OUT	6,890					
		FAIR	1,055,019	1,181,427	1,236,271	1,356,532	1,618,444	1,624,136
		FTEs	4.00	4.50	4.50	4.50	4.50	4.50

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	180	SELF INSURANCE						
COST-CENTER	1801	SELF INSURANCE						
ACCOUNT								
	3000400	WORKERS COMPENSATION INSURANCE				(25,675)		
	3001500	INSURANCE	1,000			(13,430)		
	3002800	SPECIAL DEPT EXPENSE	0	200,000	200,000	0	200,000	200,000
	3002801	SPECIAL DEPT EXPENSE A-87						
		SERVICES & SUPPLIES	1,000	200,000	200,000	(39,105)	200,000	200,000
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFER OUT						
		OPERATING TRANSFER OUT	0	0	0	0	0	0
	3008500	SPECIAL ITEMS						
		SELF INSURANCE	1,000	200,000	200,000	(39,105)	200,000	200,000

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	182	NARCOTICS TASK FORCE						
BUDGET-UNIT	0542	CAL MMET GRANT						
COST-CENTER								
ACCOUNT	3001100	CLOTHING						
	3001200	COMMUNICATIONS						
	3001201	TELECOMMUNICATIONS						
	3001500	INSURANCE						
	3002200	OFFICE EXPENSE						
	3002300	PROFESSIONAL AND SPECIALIZED SERVICES						
	3002600	RENTS AND LEASES						
	3002701	NON-CAPITALIZED EQUIPMENT	0					
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A-87	96	(423)	(423)	(266)	(423)	96
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
	3005200	CONTRIBUTIONS						
		SERVICES AND SUPPLIES	96	(423)	(423)	(266)	(423)	96
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
	3007000	OPERATING TRANSFERS OUT	51,406	51,500	51,500	0	51,500	51,500
		OTHER FINANCIAL USES	51,406	51,500	51,500	0	51,500	51,500
		CALMETT GRANT	51,502	51,077	51,077	(266)	51,077	51,596

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
BUDGET-UNIT	182	NARCOTICS TASK FORCE						
COST-CENTER	0544	JAG-PREVENTION & EDUCATION						
ACCOUNT								
	3000100	SALARIES & WAGES	88,525	105,187	59,383	15,206	65,125	65,125
	3000102	UNIFORM ALLOWANCE	360	720	480	0	480	480
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	158	1,000		259		
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	7,396	9,414	5,635	1,432	6,180	6,180
	3000202	MEDICARE	1,450	1,525	861	300	944	944
	3000204	PERS MEMBER						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	12,789	10,713	14,303	14,303	14,303	3,908
	3000210	SOCIAL SECURITY	6,202	6,522	3,682	1,281	4,038	4,038
	3000300	GROUP INSURANCE - HEALTH	2,851	6,930	3,780	945	3,780	3,780
	3000310	FLEX PLAN / CAFETERIA PLAN	12,894	15,268	8,328	2,114	8,328	8,328
	3000320	GROUP INSURANCE - DENTAL	658	720	480	120	480	480
	3000330	GROUP INSURANCE - LIFE	200	255	139	35	139	139
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	2,538	2,102	1,455	1,455	1,455	1,755
	3000510	UNEMPLOYMENT INSURANCE						
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,783	1,426	1,880	1,880	1,350	1,350
	3000750	YEAR END SALARIES AND BENEFITS	1,264			(4,555)		
		SALARIES AND BENEFITS	139,068	161,782	100,406	34,775	106,602	96,507
	3001100	CLOTHING						
	3001200	COMMUNICATIONS						
	3001201	TELECOMMUNICATIONS						
	3001500	INSURANCE	1,269	1,130	1,044	0	1,044	1,394
	3001700	MAINTENANCE-EQUIPMENT			1,600	1,336	1,600	1,600
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3002200	OFFICE EXPENSE	231	6,000	3,250	574	3,250	3,250
	3002300	PROFESSIONAL AND SPECIALIZED SERVICES	0	10,100	12,189	900	12,189	12,189
	3002302	IT DIRECT BILL	8,000	6,750	5,000	5,000	7,000	7,000
	3002600	RENTS AND LEASES						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,278	3,200	3,245	0	3,245	3,245
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A-87	1,920	12,934	12,934	6,812	12,934	8,705
	3002900	TRANSPORTATION AND TRAVEL			1,860	0	1,860	1,860
	3002901	CONFERENCES AND TRAINING	500	0	16,778	0	18,778	18,778
	3003000	UTILITIES- GAS			2,000	1,195	2,000	2,000
	3005200	CONTRIBUTIONS	72,571	103,000	83,401	43,139	83,401	83,401
		SERVICES AND SUPPLIES	85,769	143,114	143,301	58,956	147,301	143,422
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
	3007000	OPERATING TRANSFERS OUT - PROBATION						
		OTHER FINANCIAL USES	0	0	0	0	0	0
		JAG-PREVENTION & EDUCATION	224,837	304,896	243,707	93,731	253,903	239,929
		FTEs	2.50	2.00	1.00	1.00	1.00	1.00

LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND	183	FAIR						
BUDGET-UNIT	1751	FAIR IMPROVEMENT FUND						
COST-CENTER								
	3007000	OPERATING TRANSFERS OUT	0	0	0	0	7,207	7,207
		OTHER FINANCIAL USES	0	0	0	0	7,207	7,207
		FAIR IMPROVEMENT FUND	0	0	0	0	7,207	7,207

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	185	HOMELAND SECURITY PROJECTS						
COST-CENTER	0539	GUN VIOLENCE REDUCTION						
ACCOUNT								
	3001700	MAINTENANCE - EQUIPMENT						
	3001701	MAINTENANCE - COUNTY VEHICLES						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS						
	3002300	PROFESSIONAL & SPECIALIZED SV		149,293	174,306	72,931	20,000	20,000
	3002701	NON-CAPITAL EQUIPMENT					132,356	121,356
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87					1,222	0
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	0	149,293	174,306	72,931	153,578	141,356
	3005200	CONTRIBUTIONS NON-CO. GOV AGENCY						
	3006100	BUILDINGS AND IMPROVEMENTS						
	3006200	EQUIPMENT					33,878	33,878
		EQUIPMENT	0	0	0	0	33,878	33,878
	3007000	OPERATING TRANSFERS-OUT						
		GUN VIOLENCE REDUCTION	0	149,293	174,306	72,931	187,456	175,234

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	185	HOMELAND SECURITY PROJECTS						
COST-CENTER	0540	HOMELAND SECURITY PROJECTS						
ACCOUNT								
	3001700	MAINTENANCE - EQUIPMENT						
	3001701	MAINTENANCE - COUNTY VEHICLES	48,758					
	3001800	MAINT-BUILDINGS & IMPROVEMENTS						
	3002300	PROFESSIONAL & SPECIALIZED SV			17,644	17,644	1,764	1,764
	3002701	NON-CAPITAL EQUIPMENT	36,442	216,144	132,356	33,344	132,356	132,356
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	1,345	1,222	1,222	3,435	1,222	1,459
	3002901	CONFERENCES AND TRAINING				11,985		
		SERVICES AND SUPPLIES	86,545	217,366	151,222	66,408	135,342	135,579
	3005200	CONTRIBUTIONS NON-CO. GOV AGENCY						
	3006100	BUILDINGS AND IMPROVEMENTS						
	3006200	EQUIPMENT	39,915	250,000	33,878	(8,000)	45,000	45,000
		EQUIPMENT	39,915	250,000	33,878	(8,000)	45,000	45,000
	3007000	OPERATING TRANSFERS-OUT						
		HOMELAND SECURITY PROJECTS	126,460	467,366	185,100	58,408	180,342	180,579

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	185	HOMELAND SECURITY PROJECTS						
COST-CENTER	0547	COMMUNITY PROJECT FUNDING						
ACCOUNT								
	3001700	MAINTENANCE - EQUIPMENT						
	3001701	MAINTENANCE - COUNTY VEHICLES						
	3001800	MAINT-BUILDINGS &IMPROVEMENTS						
	3002300	PROFESSIONAL & SPECIALIZED SV						
	3002701	NON-CAPITAL EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87						
	3002901	CONFERENCES AND TRAINING						
	3005200	CONTRIBUTIONS NON-CO. GOV AGENCY					813,500	813,500
		SERVICES AND SUPPLIES	0	0	0	0	813,500	813,500
	3006100	BUILDINGS AND IMPROVEMENTS						
	3006200	EQUIPMENT					591,500	591,500
		EQUIPMENT	0	0	0	0	591,500	591,500
	3007000	OPERATING TRANSFERS-OUT						
		COMMUNITY PROJECT FUNDING	0	0	0	0	1,405,000	1,405,000
		HOMELAND SECURITY PROJECTS TOTAL	126,460	616,659	359,406	131,339	1,772,798	1,760,813

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	186	SHERIFF-DNA FUND						
COST-CENTER	0537	SHERIFF DNA PROGRAM						
ACCOUNT								
	3001500	INSURANCE	0	35,000	35,000	0	35,000	35,000
	3002300	PROFESSIONAL & SPECIALIZED SV	0	10,000	10,000	0	10,000	10,000
	3002701	NON-CAPITAL EQUIPMENT					10,000	10,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	15,000	15,000	0	15,000	15,000
	3002801	COUNTY WIDE COST ALLOCATION PL	53	63	63	(32)	63	127
		SERVICES AND SUPPLIES	53	60,063	60,063	(32)	70,063	70,127
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY	0	25,000	15,000	0	15,000	15,000
		OTHER CHARGES	0	25,000	15,000	0	15,000	15,000
	3006200	EQUIPMENT			35,000	0	35,000	35,000
		EQUIPMENT	0	0	35,000	0	35,000	35,000
	3007000	OPERATING TRANSFERS-OUT						
		SHERIFF-DNA FUND	53	85,063	110,063	(32)	120,063	120,127

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	531	COUNTY CHILDREN'S FUND						
COST-CENTER	5310	COUNTY CHILDREN'S FUND						
ACCOUNT								
	3001500	INSURANCE	0					
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	0	10,000	10,000	0		10,000
	3002800	SPECIAL DEPARTMENT	364	500	500	285		500
		LASSEN FAMILY SERVICES						
		CHILD ABUSE PREVENTION MONTH		2,720	2,720			2,720
		CAPC						
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	(176)	(394)	(394)	(47)		341
	3002901	CONFERENCES AND TRAINING	0	1,000	1,000	0		1,000
		SERVICES AND SUPPLIES	188	13,826	13,826	238	0	14,561
	3004500	INTEREST ON NOTES AND WARRANTS						
		COUNTY CHILDREN'S FUND	188	13,826	13,826	238	0	14,561

**LASSEN COUNTY
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RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24	FY 2024/25	FY 2024/25
FUND	BUDGET-UNIT		ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
	585	SOLID WASTE						
	241	SOLID WASTE						
	3000100	SALARIES AND WAGES	369,147	520,852	525,826	445,855	525,826	525,826
	3000102	BOOT ALLOWANCE	900	750	1,000	750	1,000	1,000
	3000105	CELLPHONE ALLOWANCE				485		
	3000110	OVERTIME	10,795	20,000	20,000	18,231	20,000	20,000
	3000130	EXTRA HELP	25,732		30,000	59,251	30,000	30,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	37,829	47,313	45,475	42,280	45,475	45,475
	3000202	MEDICARE	6,385	8,589	8,661	7,954	8,661	8,661
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	66,790	76,452	66,419	66,419	83,977	83,977
	3000210	SOCIAL SECURITY	27,299	36,724	37,032	34,007	37,032	37,032
	3000300	GROUP INSURANCE - HEALTH	25,418	46,107	39,285	18,821	39,285	39,285
	3000310	GROUP INSURANCE - CAFETERIA	77,680	103,528	91,608	61,713	91,608	91,608
	3000320	GROUP INSURANCE - DENTAL	4,168	5,760	4,800	2,490	4,800	4,800
	3000330	GROUP INSURANCE - LIFE	1,537	1,761	1,531	1,285	1,531	1,531
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	39,989	33,120	30,446	30,446	36,715	36,715
	3000401	WORKMAN COMP CLAIM REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	9,162	10,018	23,312	23,312	16,740	18,360
	3000510	UNEMPLOYMENT INSURANCE	256	9,000	9,000	221	9,000	9,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	1,777			(3,830)		
		SALARIES AND EMPLOYEE BENEFITS	704,864	919,974	934,395	809,690	951,650	953,270
	3001100	CLOTHING AND SAFETY EQUIPMENT	1,044	2,000	2,000	512	2,000	2,000
	3001200	COMMUNICATION	12,306	12,000	12,000	13,599	12,000	12,000
	3001400	HOUSEHOLD EXPENSES	8,039	8,000	8,000	2,299	8,000	8,000
	3001500	INSURANCE	85,840	85,000	50,000	83,738	50,000	50,000
	3001700	MAINTENANCE - EQUIPMENT	0	35,000	35,000	0	35,000	35,000
	3001701	MAINTENANCE - VEHICLES	43,165	40,000	80,000	62,493	80,000	80,000
	3001800	MAINTENANCE - BUILDING	3,770	5,000	5,000	21,169	5,000	5,000
	3001801	MAINTENANCE - LANDFILL	0	15,000	15,000	0	15,000	15,000
	3002000	MEMBERSHIPS	6,005	9,000	9,000	6,775	9,000	9,000
	3002200	OFFICE EXPENSE	5,065	6,000	6,000	16,650	6,000	6,000
	3002201	POSTAGE	1,380	1,500	1,500	1,427	1,500	1,500
	3002205	OIL GRANT EXPENSE	3,340	5,000	5,000	0	5,000	5,000
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	322,675	350,000	350,000	283,336	350,000	350,000
	3002312	PROFESSIONAL & SPECIALIZED SERVICES - ACC	42,292	50,000	50,000	25,894	50,000	50,000
	3002354	DOC GRANT EXPENSE						
	3002400	PUBLICATIONS AND LEGAL NOTICES	0	1,000	1,000	630	1,000	1,000
	3002500	RENTS & LEASES- EQUIPMENT	615	10,000	10,000	0	10,000	10,000
	3002600	RENTS & LEASES - BUILDINGS & IMPROVEMENTS	19,865	22,000	22,000	23,458	22,000	22,000
	3002700	SMALL TOOLS AND INSTRUMENTS	190	1,000	1,000	727	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	125,144	120,000	120,000	92,069	120,000	120,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87						
	3002817	HHW GRANT EXPENSE						
	3002818	TIRE GRANT EXPENSE	0					
	3002900	TRANSPORTATION AND TRAVEL	97,943	90,000	90,000	88,372	90,000	90,000
	3002901	CONFERENCES AND TRAINING	0	1,000	1,000	358	1,000	1,000
	3003000	UTILITIES	4,817	5,000	6,000	6,202	6,000	6,000
	3004900	DEPRECIATION	137,420					
		SERVICES AND SUPPLIES	920,915	873,500	879,500	729,708	879,500	879,500
	3006100	BUILDING IMPROVEMENT - FIXED ASSETS			60,000	0	60,000	60,000
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	60,000	0	60,000	60,000
	3007000	OPERATING TRANSFERS OUT						
	3007050	OPERATING TRANSFERS OUT - TO TRUST						
		OPERATING TRANSFERS OUT	0	0	0	0	0	0
	3010000	APPROPRIATION FOR CONTINGENCIES						
		APPROPRIATION FOR CONTINGENCIES	0	0	0	0	0	0
		SOLID WASTE	1,625,779	1,793,474	1,873,895	1,539,398	1,891,150	1,892,770
		FTE'S	14.05	14.05	12.40	13.60	13.60	13.60

**LASSEN COUNTY
2024/2025
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2021/22 ACTUALS	FY 2022/23 ACTUALS	FY 2023/24 FINAL BUDGET	FY 2023/24 ESTIMATED ACTUALS	FY 2024/25 DEPARTMENT REQUEST	FY 2024/25 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	586	SOLID WASTE						
COST-CENTER	241	SOLID WASTE CAPITAL IMPROVEMENT FUND						
ACCOUNT								
	3001700	MAINTENANCE - OFFICE EQUIPMENT						
	3002300	PROFESSIONAL & SPECIALIZED SERVICES						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87						
	3004400	INTEREST- OTHER LONG-TERM DEBT	13,200.00			9,765	10,000	10,000
		SERVICES AND SUPPLIES	13,200	0	0	9,765	10,000	10,000
	3006100	BUILDING IMPROVEMENT - FIXED ASSETS						
	3006130	BIEBER TRANSFER STATION						
	3006200	EQUIPMENT - FIXED ASSETS				66,554	67,000	67,000
		FIXED ASSETS	0	0	0	66,554	67,000	67,000
	3007000	OPERATING TRANSFERS OUT						
		OPERATING TRANSFERS OUT	0	0	0	0	0	0
		SOLID WASTE CAPITAL IMPROVEMENT FUND	13,200	0	0	76,319	77,000	77,000

