

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0011	BOARD OF SUPERVISORS						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	198,261	198,206	205,737	205,499	202,756	202,756
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	14,393	14,130	14,612	13,084	14,346	14,346
	3000202	MEDICARE	2,930	2,938	2,983	3,110	2,940	2,940
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	24,792	28,284	41,049	41,049	36,737	36,737
	3000210	SOCIAL SECURITY	12,527	12,563	12,756	13,297	12,571	12,571
	3000300	GROUP INSURANCE - HEALTH	9,523	8,910	11,472	9,460	11,760	11,760
	3000310	GROUP INSURANCE - CAFETERIA	41,356	41,755	44,820	47,785	45,540	45,540
	3000320	GROUP INSURANCE - DENTAL	1,980	1,980	1,980	2,281	1,980	1,980
	3000330	GROUP INSURANCE- LIFE	708	696	696	719	696	696
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	4,700	4,237	3,509	3,509	3,509	2,847
	3000501	OTHER POST EMPLOYMENT BENEFITS	3,610	3,565	3,565	3,565	9,400	9,400
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		197		6,291		
		SALARIES AND EMPLOYEE BENEFITS	314,780	317,461	343,179	349,649	342,235	341,573
	3001200	COMMUNICATIONS	601	592	600	635	650	650
	3001700	MAINTENANCE-EQUIPMENT						
	3002200	OFFICE EXPENSE	2,372	1,246	1,500	1,864	2,000	2,000
	3002201	POSTAGE		41	200	28	200	200
	3002300	PROFESSIONAL & SPECIALIZED SERVICES						
	3002302	IT DIRECT BILL		3,000	10,000	10,000	12,500	12,500
	3002400	PUBLICATIONS & LEGAL NOTICES		0	300	0	300	300
	3002600	RENTS & LEASES						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	19,763	15,902	21,500	18,303	21,500	21,500
	3002900	TRANSPORTATION AND TRAVEL	2,022	3,415	5,000	3,475	5,000	5,000
	3002901	CONFERENCES AND TRAINING	499	4,838	10,000	1,743	10,000	10,000
	3005400	PRIOR YEAR EXPENSE						
	3007000	OPERATING TRANSFERS- OUT						
		SERVICES AND SUPPLIES	25,257	29,034	49,100	36,048	52,150	52,150
	3004050	OTHER CHARGES - GRANT AWARD						
		OTHER CHARGES - GRANT AWARD (BSCC)	0	0	0	0	0	0
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		BOARD OF SUPERVISORS	340,037	346,495	392,279	385,697	394,385	393,723
			5.00	5.00	5.00	5.00	5.00	5.00

RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2023/24
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0012	CLERK OF THE BOARD						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	72,293	76,490	84,097	73,172	99,959	99,959
	3000105	CELL PHONE ALLOWANCE	90	90	480	90	690	690
	3000110	OVERTIME	5	48	200	(294)	300	300
	3000130	EXTRA HELP		0	10,000	0	10,000	10,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	6,540	7,688	7,493	6,493	9,486	9,486
	3000202	MEDICARE	1,172	1,186	1,219	1,083	1,449	1,449
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	8,760	10,348	15,842	15,842	13,081	13,081
	3000210	SOCIAL SECURITY	5,013	5,069	5,214	4,631	6,197	6,197
	3000300	GROUP INSURANCE - HEALTH	436	2,511	4,258	3,319	4,431	4,431
	3000310	GROUP INSURANCE - CAFETERIA	9,666	10,199	10,445	8,692	10,618	10,618
	3000320	GROUP INSURANCE - DENTAL	107	427	720	500	720	720
	3000330	GROUP INSURANCE- LIFE	164	166	167	135	167	167
	3000340	GROUP INSURANCE- VISION		0				
	3000400	WORKERS COMPENSATION INSURANCE	1,720	1,892	1,567	1,567	1,567	1,302
	3000501	OTHER POST EMPLOYMENT BENEFITS	866	856	856	856	2,256	2,256
	3000510	UNEMPLOYMENT INSURANCE	337					
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		484		5,137		
		SALARIES AND EMPLOYEE BENEFITS	107,169	117,454	142,558	121,223	160,921	160,656
	3001200	COMMUNICATIONS	518	465	500	536	550	550
	3001700	MAINTENANCE - EQUIPMENT	9,923	36,842	37,000	37,709	38,000	38,000
	3001702	MAINTENANCE - COMPUTER EQUIP						
	3002000	MEMBERSHIPS	250	200	200	200	200	200
	3002200	OFFICE EXPENSE		20	50	50	50	50
	3002201	POSTAGE	470	390	400	55	250	250
	3002300	PROFESSIONAL & SPECIALIZED SERVICES						
	3002302	IT DIRECT BILL	6,000	8,000	6,750	6,750	7,500	10,000
	3002400	PUBLICATIONS						
	3002600	RENTS & LEASES		0				
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	17,161	45,917	44,900	45,300	46,550	49,050
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
		CLERK OF THE BOARD	124,330	163,371	187,458	166,523	207,471	209,706
		FTEs	1.20	1.20	1.20	1.20	1.20	1.20

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		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0031	ADMINISTRATIVE SERVICES						
ACCOUNT	3000100	SALARIES AND WAGES	351,495	412,132	453,029	440,842	515,434	515,434
	3000105	CELL PHONE ALLOWANCE				577	600	600
	3000110	OVERTIME	464	2,461				
	3000121	TRAVEL ALLOWANCE	4,200	162	4,200	0	4,200	4,200
	3000130	EXTRA HELP	16,897					
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	30,534	34,567	40,365	37,740	45,925	45,925
	3000202	MEDICARE	5,036	5,998	6,569	6,506	7,474	7,474
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	49,820	61,170	85,445	85,373	78,810	78,810
	3000210	SOCIAL SECURITY	18,468	20,676	28,088	22,691	31,957	31,957
	3000300	GROUP INSURANCE - HEALTH	1,548	2,766	6,672	3,355	6,960	6,960
	3000310	GROUP INSURANCE - CAFETERIA	27,282	9,507	35,856	20,496	36,432	36,432
	3000320	GROUP INSURANCE - DENTAL	1,209	1,629	1,980	1,644	1,320	1,320
	3000330	GROUP INSURANCE- LIFE	347	414	557	418	557	557
	3000400	WORKERS COMPENSATION INSURANCE	9,144	9,862	7,868	7,868	7,868	6,268
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,671	2,852	2,852	2,852	7,520	7,520
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		2,814		12,511		
		SALARIES AND EMPLOYEE BENEFITS	519,115	567,010	673,481	642,873	745,057	743,457
	3001200	COMMUNICATIONS	883	678	800	667	800	800
	3001700	MAINTENANCE - OFFICE EQUIPMENT						
	3002000	MEMBERSHIPS	1,400	1,400	2,900	1,400	2,900	2,900
	3002200	OFFICE EXPENSE	1,884	2,108	3,500	3,735	4,000	4,000
	3002201	POSTAGE		1,187	300	4	300	300
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	120					
	3002302	IT DIRECT BILL	10,000	8,000	9,000	9,000	9,000	10,000
	3002400	PUBLICATIONS AND LEGAL NOTICES		0				
	3002500	RENTS & LEASES - EQUIPMENT						
	3002600	RENTS & LEASES-BLDGS&IMPROVMTS						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION AND TRAVEL	89	738	3,000	2,813	3,000	3,000
	3002901	CONFERENCES AND TRAINING		1,460	5,000	2,680	5,000	5,000
		SERVICES AND SUPPLIES	14,376	15,571	24,500	20,299	25,000	26,000
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		ADMINISTRATIVE SERVICES	533,491	582,581	697,981	663,172	770,057	769,457
		FTEs	3.70	4.00	4.00	4.00	4.00	4.00

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FUND	100	GENERAL FUND						
BUDGET-UNIT	0041	PERSONNEL						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	126,669	134,400	176,409	162,384	210,435	210,435
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	347	3,444	2,000	3,662	2,000	2,000
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	14,752	13,859	15,718	15,317	19,970	19,970
	3000202	MEDICARE	1,908	2,166	2,558	2,595	3,051	3,051
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	15,303	18,390	27,627	27,627	29,030	29,030
	3000210	SOCIAL SECURITY	8,157	9,260	10,937	11,095	13,047	13,047
	3000300	GROUP INSURANCE - HEALTH	2,750	-	7,413	510	6,120	6,120
	3000310	GROUP INSURANCE - CAFETERIA	16,282	16,873	24,651	19,327	22,770	22,770
	3000320	GROUP INSURANCE - DENTAL	632	660	1,321	732	990	990
	3000330	GROUP INSURANCE- LIFE	281	278	383	299	348	348
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	3,151	3,243	2,686	2,686	2,686	2,441
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,444	1,783	2,139	2,139	4,700	4,700
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		594		8,291		
		SALARIES AND EMPLOYEE BENEFITS	191,676	204,950	273,842	256,664	315,147	314,902
	3001200	COMMUNICATIONS	327	283	500	274	500	500
	3001700	MAINTENANCE - EQUIPMENT						
	3001702	MAINTENANCE - COMPUTER EQUIP						
	3002000	MEMBERSHIPS		219				
	3002200	OFFICE EXPENSE	3,847	1,842	2,500	3,753	2,800	2,800
	3002201	POSTAGE		663	1,000	321	1,200	1,200
	3002300	PROFESSIONAL & SPECIALIZED SVCS	120	554		158		
	3002302	IT DIRECT BILL	6,000	6,000	6,750	6,750	6,000	7,500
	3002400	PUBLICATIONS AND LEGAL NOTICES		0	100	0	100	100
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSES						
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	10,294	9,561	10,850	11,256	10,600	12,100
		PERSONNEL	201,970	214,511	284,692	267,920	325,747	327,002
		FTEs	2.00	2.50	3.00	3.00	2.50	2.50

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FUND	100	GENERAL FUND						
BUDGET UNIT	0061	AUDITOR						
COST CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	436,601	443,691	548,926	428,555	529,148	529,148
	3000110	OVERTIME	1,900	1,711	5,000	3,487	5,000	5,000
	3000130	EXTRA HELP	20,237	45,290	45,000	45,362	45,000	45,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	45,230	42,544	48,909	39,332	50,216	50,216
	3000202	MEDICARE	6,974	7,443	7,959	7,110	7,673	7,673
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	63,719	71,163	91,596	91,596	76,614	76,614
	3000210	SOCIAL SECURITY	29,817	31,826	34,033	30,403	32,807	32,807
	3000300	GROUP INSURANCE - HEALTH	13,482	15,737	35,568	16,170	34,370	34,370
	3000310	GROUP INSURANCE - CAFETERIA	57,537	62,519	75,022	59,604	73,757	73,757
	3000320	GROUP INSURANCE - DENTAL	2,742	3,129	4,420	3,261	4,435	4,435
	3000330	GROUP INSURANCE- LIFE	1,067	1,036	1,230	973	1,195	1,195
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	14,260	11,201	9,277	9,277	15,000	8,218
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,137	6,061	6,061	6,061	14,100	14,100
	3000510	UNEMPLOYMENT INSURANCE	3,327					
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(734)		7,708		
		SALARIES AND EMPLOYEE BENEFITS	703,030	742,617	913,001	748,899	889,315	882,533
	3001200	COMMUNICATIONS	1,231	1,163	1,600	1,205	1,600	1,600
	3001700	MAINTENANCE-EQUIPMENT	1,259	1,081	1,500	1,219	1,500	1,500
	3002000	MEMBERSHIPS	1,891	1,696	2,000	995	2,000	2,000
	3002200	OFFICE EXPENSE	3,125	4,474	5,000	4,963	7,500	7,500
	3002201	POSTAGE		54	400	0	400	400
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	415	155	500	198	500	500
	3002302	IT DIRECT BILL	22,000	20,000	22,250	22,250	25,000	30,000
	3002400	PUBLICATIONS & LEGAL NOTICES	448	373	750	1,705	750	750
	3002500	RENTS & LEASES - EQUIPMENT				402		
	3002701	NON-CAPITALIZED EQUIPMENT		0	750	0	750	750
	3002800	SPECIAL DEPARTMENTAL EXPENSE		(53)	500	30	500	500
	3002900	TRANSPORTATION AND TRAVEL		0	1,200	0	10,000	10,000
	3002901	CONFERENCES AND TRAINING	980	1,444	2,000	1,586	10,000	10,000
		SERVICES AND SUPPLIES	31,349	30,387	38,450	34,553	60,500	65,500
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
		AUDITOR	734,379	773,004	951,451	783,452	949,815	948,033
		FTEs	8.50	8.50	8.50	8.50	7.50	7.50

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FUND	100	GENERAL FUND						
BUDGET-UNIT	0062	COLLECTIONS						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	92,929	116,830	119,468	97,654	97,538	97,538
	3000110	OVERTIME						
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	9,707	11,020	10,645	8,591	9,256	9,256
	3000202	MEDICARE	1,412	1,871	1,732	1,464	1,414	1,414
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	17,502	17,329	25,570	25,570	18,000	17,458
	3000210	SOCIAL SECURITY	6,040	8,001	7,407	6,260	6,047	6,047
	3000300	GROUP INSURANCE - HEALTH	720	1,501	6,419	607	4,799	4,799
	3000310	GROUP INSURANCE - CAFETERIA	10,070	16,920	15,706	10,595	10,557	10,557
	3000320	GROUP INSURANCE - DENTAL	495	1,046	948	627	622	622
	3000330	GROUP INSURANCE- LIFE	186	299	264	178	175	175
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	2,879	2,477	2,051	2,051	3,000	1,653
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,372	1,355	1,355	1,355	2,256	2,256
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(1,947)		2,920		
		SALARIES AND EMPLOYEE BENEFITS	143,312	176,702	191,565	157,872	153,664	151,775
	3001200	COMMUNICATIONS	388	301	500	321	500	500
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3002000	MEMBERSHIPS	100	0	175	0	175	175
	3002200	OFFICE EXPENSE	4,949	4,168	5,000	4,333	5,000	5,000
	3002201	POSTAGE	10,000	5,000	5,000	832	2,500	2,500
	3002300	PROFESSIONAL & SPECIALIZED SV	1,717	1,238	2,500	1,350	2,500	2,500
	3002302	IT DIRECT BILL	8,000	4,000	4,500	4,500	4,000	2,500
	3002328	DATA PROCESSING SERVICES						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,216	6		81		
	3002901	CONFERENCES AND TRAINING		0	1,500	0	1,500	1,500
		SERVICES AND SUPPLIES	26,370	14,713	19,175	11,417	16,175	14,675
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		COLLECTIONS	169,682	191,415	210,740	169,289	169,839	166,450
		FTEs	1.90	1.90	1.90	1.90	1.20	1.20

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FUND	100	GENERAL FUND						
BUDGET-UNIT	0071	TREASURER						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	77,349	72,811	86,388	75,772	87,510	87,510
	3000110	OVERTIME						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,828	6,572	7,697	6,565	8,305	8,305
	3000202	MEDICARE	1,185	1,057	1,253	1,162	1,269	1,269
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	10,061	11,627	15,080	15,080	13,596	13,546
	3000210	SOCIAL SECURITY	5,067	4,518	5,356	4,966	5,426	5,426
	3000300	GROUP INSURANCE - HEALTH	1,512	2,687	3,329	998	4,547	4,547
	3000310	GROUP INSURANCE - CAFETERIA	8,885	8,155	10,386	8,915	12,258	12,258
	3000320	GROUP INSURANCE - DENTAL	580	528	636	345	720	720
	3000330	GROUP INSURANCE- LIFE	166	143	174	151	204	204
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,933	5,239	1,488	1,488	2,000	1,195
	3000501	OTHER POST EMPLOYMENT BENEFITS	903	891	891	891	2,162	2,162
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		160		1,433		
		SALARIES AND EMPLOYEE BENEFITS	116,469	114,388	132,678	117,766	137,997	137,142
	3001200	COMMUNICATIONS	220	204	250	226	250	250
	3001700	MAINTENANCE-EQUIPMENT						
	3002000	MEMBERSHIPS		0	150	0	150	150
	3002200	OFFICE EXPENSE	2,748	2,272	3,000	3,583	4,000	2,500
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV	3,692	3,863	5,000	289	150,000	150,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	162					
	3002800	SPECIAL DEPARTMENTAL EXPENSE	216	0	500	0	500	500
	3002901	CONFERENCES AND TRAINING		0	2,000	1,750	2,500	4,000
		SERVICES AND SUPPLIES	7,038	6,339	10,900	5,848	157,400	157,400
		TREASURER	123,507	120,727	143,578	123,614	295,397	294,542
		FTEs	1.25	1.25	1.25	1.25	1.15	1.15

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FUND	100	GENERAL FUND						
BUDGET-UNIT	0073	TAX COLLECTOR						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	169,897	160,285	190,202	167,904	172,698	172,698
	3000110	OVERTIME						
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	18,830	14,051	16,947	15,334	16,389	16,389
	2000202	MEDICARE	2,597	2,205	2,758	2,528	2,504	2,504
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	22,579	25,893	31,822	31,822	31,000	30,017
	3000210	SOCIAL SECURITY	11,104	9,430	11,793	10,811	10,707	10,707
	3000300	GROUP INSURANCE - HEALTH	1,368	4,617	5,441	2,081	3,000	3,000
	3000310	GROUP INSURANCE - CAFETERIA	17,102	14,646	20,519	17,088	20,811	20,811
	3000320	GROUP INSURANCE - DENTAL	1,165	984	1,284	913	1,240	1,240
	3000330	GROUP INSURANCE- LIFE	316	254	341	291	344	344
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	4,303	3,940	3,263	3,263	5,000	2,632
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,769	1,747	1,747	1,747	4,042	4,042
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		182		4,924		
		SALARIES AND EMPLOYEE BENEFITS	251,030	238,234	286,117	258,706	267,735	264,384
	3001200	COMMUNICATIONS	720	665	600	673	700	700
	3001700	MAINTENANCE-EQUIPMENT						
	3002000	MEMBERSHIPS	250	250	250	480	500	500
	3002200	OFFICE EXPENSE	5,009	30,865	25,000	11,458	12,000	12,000
	3002201	POSTAGE	13,000	10,000	10,000	4,061	10,000	10,000
	3002302	IT DIRECT BILL	16,000	16,000	13,500	13,500	15,000	17,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	6,000	261	6,000	3,437	3,500	3,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002901	CONFERENCES AND TRAINING		0	2,000	1,817	4,000	4,000
		SERVICES AND SUPPLIES	40,979	58,041	57,350	35,426	45,700	48,200
		TAX COLLECTOR	292,009	296,275	343,467	294,132	313,435	312,584
		FTEs	2.45	2.45	2.45	2.45	2.15	2.15

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2023/24
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0081	ASSESSOR						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	500,398	507,893	597,647	559,211	674,826	674,826
	3000110	OVERTIME	246	86				
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS		-	(33,272)	-	(33,272)	(33,272)
	3000200	RETIREMENT	53,676	49,180	51,971	49,653	58,683	58,683
	3000202	MEDICARE	7,575	7,734	8,666	8,522	9,785	9,785
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	67,142	75,616	105,187	105,187	99,971	99,971
	3000210	SOCIAL SECURITY	32,390	33,068	37,054	36,439	41,839	41,839
	3000300	GROUP INSURANCE - HEALTH	15,095	12,613	24,103	11,935	24,103	24,103
	3000310	GROUP INSURANCE - CAFETERIA	60,181	59,410	64,958	60,737	64,958	64,958
	3000320	GROUP INSURANCE - DENTAL	2,646	2,403	4,327	2,520	4,327	4,327
	3000330	GROUP INSURANCE- LIFE	1,196	1,109	1,236	1,015	1,236	1,236
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	13,819	9,805	10,971	10,971	14,000	8,829
	3000401	WORKERS COMPENSATION CLAIMS REIMBURSEMENT						
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,238	6,160	6,160	6,160	6,160	16,243
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(1,311)		26,407		
		SALARIES AND EMPLOYEE BENEFITS	760,602	763,766	879,008	878,757	966,616	971,528
	3001200	COMMUNICATIONS	1,638	1,538	1,500	1,674	1,650	1,650
	3001201	TELECOMMUNICATIONS						
	3001700	MAINTENANCE-EQUIPMENT						
	3001702	MAINTENANCE-COMPUTER EQUIP						
	3002000	MEMBERSHIPS		200	1,000	200	1,000	1,000
	3002200	OFFICE EXPENSE	5,753	7,462	7,500	5,906	7,500	7,500
	3002201	POSTAGE	2,900	3,250	3,500	3,000	3,500	3,500
	3002300	PROFESSIONAL & SPECIALIZED SV	125	125	6,900	168	6,900	6,900
	3002302	IT DIRECT BILL	24,000	24,000	24,750	24,750	25,000	30,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	838	850	1,000	734	1,000	1,000
	3002500	RENTS AND LEASES - EQUIPMENT						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	2,130	2,249	2,250	1,871	2,500	2,500
	3002900	TRANSPORTATION AND TRAVEL	2,753	1,887	7,500	2,870	7,500	7,500
	3002901	CONFERENCES AND TRAINING	200	1,400	3,000	1,475	3,000	3,000
		SERVICES AND SUPPLIES	40,337	42,961	58,900	42,648	59,550	64,550
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		ASSESSOR	800,939	806,727	937,908	921,405	1,026,166	1,036,078
		FTEs	8.64	8.64	8.64	8.64	8.64	8.64

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0101	NON-DEPARTMENTAL						
COST-CENTER								
ACCOUNT								
	3001605	LITIGATION EXPENSES	19,521	68,934	20,000	(27,688)	100,000	100,000
	3002000	MEMBERSHIPS	59,137	60,930		91,672		
		CSAC			13,000		11,000	11,000
		NORTHERN CA EMS			31,000		31,000	31,000
		PSA 2			14,000		18,805	18,805
		SHASTA-CASCADE HAX MTL RSPNS TEAM						
		RCRC & SCHOOL COALITION			6,000		6,000	6,000
		OTHER - NACO			1,500		700	700
		OTHER - North Cal-Neva RDC			500		500	500
	3002200	OFFICE EXPENSE		2,561	1,100	0	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV	106,776	122,519	30,000	157,463	30,000	30,000
		ANNUAL AUDIT			82,418		83,000	83,000
		WEBSITE						
		PLUMAS COUNTY - QLG MOU						
		QLG INTERVENTION LAWSUIT CONTINGENCY FUND						
		WATER -LEGAL						
		COST PLAN / SB90			20,000		20,000	20,000
		OTHER - ACTUARIAL STUDY (HEALTH & PENSION			15,000		15,000	15,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	480	1,086	3,000	522	3,000	3,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	63,639	80,389	44,000	18,004	40,000	40,000
		HEARING OFFICER AGREEMENT			10,000		10,000	10,000
		JUDICIAL COUNSEL						
		AUDITOR BUDGET BOOK						
		FAIR FIREWORKS						
		ASSESSMENT APPEALS			3,000		3,000	3,000
		EMPLOYEE RECOGNITION			3,500		3,500	3,500
		STATE FAIR DISPLAY						
		CHILD-SUPPORT PENALTY PAYMENT						
		FOOD BANK			6,000		6,000	6,000
		ABATEMENT						
		VEHICLE ABATEMENT						
		OTHER - 09/10 RAILROAD APPRAISAL FLANIGAN-WENDEL						
		OTHER - WATERMASTER APPORTIONMENT						
		MINING (VESTRA-SMARA)						
		FEDERAL COORDINATION EFFORT						
		COURTHOUSE SQUARE IMPROVEMENTS						
		ESTM COURT REV TO AOC PER SCO AUDIT						
		BLM SHAFFER MTN. CELL SITE - (VERIZON)			6,000		6,000	6,000
		ECONOMIC DEVELOPMENT EFFORT						
	3002800	CHAMBERS OF COMMERCE						
		BIG VALLEY (BVFRC)						
		HERLONG FAMILY RESOURCE CENTER						
		WESTWOOD FAMILY RESOURCE CENTER						
	3002900	TRANSPORTATION AND TRAVEL						
		SERVICES AND SUPPLIES	249,553	336,419	310,018	239,973	388,505	388,505
	3004050	PROGRAM GRANT AWARD						
	3004500	INTEREST ON NOTES AND WARRANTS						
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY	112,043	32,256		191,389		
		LAFCO			29,767		31,745	31,745
		LONG VALLEY GROUNDWATER MGMT DISTRICT			3,000		3,000	3,000
		HONEY LAKE RECREATION AUTHORITY (POOL)			160,000		80,000	80,000
		HLRCD						
	3005300	INTERFUND EXPENDITURE						
		OTHER CHARGES	112,043	32,256	192,767	191,389	114,745	114,745
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFERS OUT	5,855	0				
		OPERATING TRANSFERS OUT	5,855	0	0	0	0	0
	3008500	SPECIAL ITEMS						
		NON-DEPARTMENTAL	367,451	368,675	502,785	431,362	503,250	503,250

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0141	COUNTY COUNSEL						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	162,679	56,938	61,245	54,007	36,007	36,007
	3000105	CELL PHONE ALLOWANCE	300					
	3000110	OVERTIME		51				
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	13,613	5,073	5,457	4,833	3,417	3,417
	3000202	MEDICARE	2,419	838	888	786	522	522
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	32,008	22,898	11,792	11,792	22,898	9,655
	3000210	SOCIAL SECURITY	8,235	3,584	3,797	3,359	2,232	2,232
	3000300	GROUP INSURANCE - HEALTH	2,348	2,805	3,336	2,845	1,740	1,740
	3000310	GROUP INSURANCE - CAFETERIA	12,051	8,450	8,664	7,748	4,554	4,554
	3000320	GROUP INSURANCE - DENTAL	446	492	660	420	330	330
	3000330	GROUP INSURANCE- LIFE	211	139	139	119	70	70
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	5,418	1,266	1,049	1,049	4,990	847
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,444	713	713	713	1,880	940
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		304		(471)		
		SALARIES AND EMPLOYEE BENEFITS	241,172	103,551	97,740	87,200	78,640	60,314
	3001200	COMMUNICATIONS	714	619	700	646	700	700
	3002000	MEMBERSHIPS		2,998	3,100	3,058	3,200	3,200
	3002200	OFFICE EXPENSE	1,229	1,527	3,000	1,389	3,000	3,000
	3002201	POSTAGE		76	600	24	200	200
	3002300	PROFESSIONAL & SPECIALIZED SV	171,494	246,947	251,600	240,772	251,600	251,600
	3002302	IT DIRECT BILL	8,000	6,000	4,500	4,500	5,000	5,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	1,465	1,377	3,000	90	2,000	2,000
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION AND TRAVEL		362	600	0	1,000	1,000
	3002901	CONFERENCES AND TRAINING	40	816	1,000	0	1,000	1,000
		SERVICES AND SUPPLIES	182,942	260,722	268,100	250,479	267,700	267,700
		COUNTY COUNSEL	424,114	364,273	365,840	337,679	346,340	328,014
		FTEs	2.00	1.00	1.00	1.00	0.50	0.50

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0221	DPW-BLDG/GROUNDS						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	321,799	360,138	435,819	389,134	481,008	481,008
	3000102	UNIFORM ALLOWANCE		450		538	500	500
	3000105	CELL PHONE ALLOWANCE	427	420		420	500	500
	3000110	OVERTIME	200	506		476		
	3000130	EXTRA HELP	26,203	43,738	55,000	52,366	55,000	55,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	29,961	32,574	38,831	34,445	42,858	42,858
	3000202	MEDICARE	5,216	5,945	6,319	6,562	6,975	6,975
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	41,519	48,769	74,587	74,587	69,566	69,566
	3000210	SOCIAL SECURITY	22,301	25,422	27,021	28,061	29,822	29,822
	3000300	GROUP INSURANCE - HEALTH	17,062	22,136	35,192	20,645	36,582	36,582
	3000310	GROUP INSURANCE - CAFETERIA	58,868	61,348	79,015	59,450	80,404	80,404
	3000320	GROUP INSURANCE - DENTAL	3,269	3,364	4,641	2,540	4,641	4,641
	3000330	GROUP INSURANCE- LIFE	1,089	1,111	1,343	1,057	1,343	1,343
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	45,467	50,047	41,450	41,450	45,000	121,565
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,079	6,880	6,880	6,880	18,142	18,142
	3000510	UNEMPLOYMENT INSURANCE	12,209	636		12,216		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		3,290		12,383		
		SALARIES AND EMPLOYEE BENEFITS	591,669	666,774	806,098	743,210	872,341	948,906
	3001100	CLOTHING & PERSONAL	958	613	750	496	500	500
	3001200	COMMUNICATIONS	3,398	3,330	3,000	3,666	3,500	3,500
	3001400	HOUSEHOLD EXPENSES	55,492	47,122	53,000	59,662	60,000	60,000
	3001700	MAINTENANCE-EQUIPMENT	63	2	250	54	100	100
	3001701	MAINTENANCE-COUNTY VEHICLES	8,848	9,496	20,500	20,270	20,000	20,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	21,856	35,806	36,000	34,348	35,000	35,000
	3002200	OFFICE EXPENSE	1,491	2,591	2,000	2,784	2,000	2,000
	3002201	POSTAGE	349	175	300	165	150	150
	3002300	PROFESSIONAL & SPECIALIZED SV	39,263	65,409	81,000	80,576	80,000	80,000
	3002302	IT DIRECT BILL	4,000	6,000	4,500	4,500	5,000	7,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	2,229	84	500	1,206	500	500
	3002500	RENTS AND LEASES - EQUIPMENT	1,744	2,854	3,500	2,985	3,500	3,500
	3002600	RENTS AND LEASES - BLDG. & IMP. (Included BLM pymt.)		3,710	3,000	2,458	3,000	3,000
	3002700	SMALL TOOLS AND INSTRUMENTS	4,661	3,460	4,000	7,932	4,000	4,000
	3002701	NON-CAPITALIZED EQUIPMENT		965	1,750	0	1,750	1,750
	3002800	SPECIAL DEPARTMENTAL EXPENSE	175	20	500	0		
	3002900	TRANSPORTATION AND TRAVEL	45,686	86,238	81,000	82,341	85,000	85,000
	3002901	CONFERENCES AND TRAINING		0	500	0		
	3003000	UTILITIES	89,276	100,037	135,000	133,544	135,000	135,000
	3003010	UTILITIES-LIGHTS	118,746	124,872	155,000	150,817	155,000	155,000
	3003020	UTILITIES-WATER	23,235	29,174	30,000	27,601	30,000	30,000
	3003030	UTILITIES-SEWER	13,326	13,376	16,000	16,063	16,000	16,000
		SERVICES AND SUPPLIES	434,796	535,334	632,050	631,468	640,000	642,500
	3006100	BUILDINGS & IMPROVEMENTS	5,795					
	3006200	EQUIPMENT		0	29,500	9,530		
		FIXED ASSETS	5,795	0	29,500	9,530	0	0
	3007000	OPERATING TRANSFERS OUT						
		OPERATING TRANSFERS OUT	0	0	0	0	0	0
		DPW-BLDG/GROUNDS	1,032,260	1,202,108	1,467,648	1,384,208	1,512,341	1,591,406
		FTEs	8.42	9.65	9.65	9.65	9.65	9.65

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0222	PARKS						
COST-CENTER								
	3001400	HOUSEHOLD EXPENSES	3,936	4,032	5,500	4,915	5,500	5,500
	3001701	MAINTENANCE COUNTY VEHICLE	3,545	3,910	4,000	1,851	4,000	4,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	3,429	7,694	7,000	4,954	7,000	7,000
	3002200	OFFICE EXPENSE	16					
	3002300	PROFESSIONAL & SPECIALIZED SV		2,320	2,500	0	2,500	2,500
	3002500	RENTS & LEASES - EQUIPMENT		407	7,500	0	7,500	7,500
	3002700	SMALL TOOLS & INSTRUMENTS	345	528	500	315	500	500
	3002701	NON-CAPITALIZED EQUIPMENT		0	500	0	500	500
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION AND TRAVEL		0	250	0	250	250
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS	6,363	5,015	5,500	6,109	5,500	5,500
	3003020	UTILITIES-WATER	1,635	1,606	1,600	1,531	1,600	1,600
	3003030	UTILITIES-SEWER	4,401	4,767	5,000	5,213	5,000	5,000
		SERVICES AND SUPPLIES	23,670	30,279	39,850	24,888	39,850	39,850
	3006100	BUILDING & IMPROVEMENTS						
	3006160	BUILDING & IMPROVEMENTS - NON CAPITAL						
	3006200	EQUIPMENT		0	10,000	0		
		FIXED ASSETS	0	0	10,000	0	0	0
		PARKS	23,670	30,279	49,850	24,888	39,850	39,850

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0281	EMPLOYEE BENEFITS						
COST-CENTER								
ACCOUNT	3000300	GROUP INSURANCE - HEALTH ADMIN FEE	5,306	2,879	7,500	3,299	7,500	7,500
	3000501	OTHER POST-EMPLOYMENT BENEFITS						
	3000510	UNEMPLOYMENT INSURANCE		698	30,000	(15,309)	30,000	30,000
	3000520	RETIREES GROUP INSURANCE						
		SALARIES AND EMPLOYEE BENEFITS	5,306	3,577	37,500	(12,010)	37,500	37,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
		SERVICE AND SUPPLIES	0	0	0	0	0	0
		EMPLOYEE BENEFITS	5,306	3,577	37,500	(12,010)	37,500	37,500

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0291	INSURANCE						
COST-CENTER								
ACCOUNT	3001500	INSURANCE	174,673	245,103	224,131	224,131	224,000	145,647
		SERVICES AND SUPPLIES	174,673	245,103	224,131	224,131	224,000	145,647
		INSURANCE	174,673	245,103	224,131	224,131	224,000	145,647

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	0	1,000	1,000
	3001710	MAINTENANCE-ADS						
	3001712	MAINTENANCE - YOLO/Tyler (Maintenance Agmts)	4,711	57,157	75,000	61,059	75,000	75,000
	3002200	OFFICE EXPENSE	4,636	9,137	9,500	3,369	9,500	9,500
	3002201	POSTAGE	4,936	6,098	7,500	7,437	7,500	7,500
	3002300	PROFESSIONAL & SPECIALIZED SERVICES		0	45,000	1,691		
	3002330	PROFESSIONAL SVS- Client First	3,953				45,000	45,000
	3002332	PROFESSIONAL SVS- YOLO		0	2,000	0	2,000	2,000
	3002334	PROFESSIONAL SVCS - YOLO SOFTWARE	28,800	28,800	31,800	28,800	31,800	31,800
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,411	5,440	2,000	1,280	2,000	2,000
		SERVICES AND SUPPLIES	48,447	106,632	173,800	103,636	173,800	173,800
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		DATA PROCESSING	48,447	106,632	173,800	103,636	173,800	173,800

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0312	DATA PROCESSING - Prop Tax Mgmt System						
COST-CENTER								
ACCOUNT	3001200	COMMUNICATIONS						
	3001711	MAINTENANCE - CREST	139,680	65,600	114,000	112,149	116,000	116,000
	3002200	OFFICE EXPENSE	412	188	500	184	500	500
	3002331	PROFESSIONAL SVS- MB		0	10,000	0	10,000	10,000
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	140,092	65,788	124,500	112,333	126,500	126,500
		DATA PROCESSING	140,092	65,788	124,500	112,333	126,500	126,500

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0331	PLANNING-SURVEYOR						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	74,547	85,198	106,735	101,015	122,451	122,451
	3000110	OVERTIME						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	6,744	7,591	9,510	8,980	11,621	11,621
	3000202	MEDICARE	1,189	1,350	1,548	1,590	1,776	1,776
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	9,182	10,737	17,645	17,718	18,059	18,059
	3000210	SOCIAL SECURITY	5,082	5,771	6,618	6,796	7,592	7,592
	3000300	GROUP INSURANCE - HEALTH		-	3,985	-	4,143	4,143
	3000310	GROUP INSURANCE - CAFETERIA	7,428	7,878	9,451	8,693	9,616	9,616
	3000320	GROUP INSURANCE - DENTAL		-	537	15	537	537
	3000330	GROUP INSURANCE- LIFE	141	139	160	147	160	160
	3000400	WORKERS COMPENSATION INSURANCE	1,784	1,811	1,500	1,500	1,643	1,477
	3000501	OTHER POST EMPLOYMENT BENEFITS	722	713	820	820	2,162	2,162
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		623		4,458		
		SALARIES AND EMPLOYEE BENEFITS	106,819	121,811	158,509	151,732	179,760	179,594
	3001200	COMMUNICATIONS	387	409	660	453	500	500
	3001700	MAINTENANCE-EQUIPMENT	121	500	1,500	83	1,500	1,500
	3002000	MEMBERSHIPS	260	180	400	270	400	400
	3002200	OFFICE EXPENSE	505	684	780	476	780	780
	3002201	POSTAGE		0	300	49	200	200
	3002300	PROFESSIONAL & SPECIALIZED SV						
	3002302	IT DIRECT BILL	2,000	2,000	2,250	2,250	2,500	2,500
	3002400	PUBLICATIONS AND LEGAL NOTICES		0	500	52	400	400
	3002500	RENTS & LEASES - EQUIPMENT				62	600	600
	3002600	RENTS & LEASES - BLDGS & IMPROVEMENTS		1,344	1,344	1,344	1,344	1,344
	3002701	NON-CAPITALIZED EQUIPMENT					675	675
	3002800	SPECIAL DEPARTMENTAL EXPENSE	45	0	1,300	0	1,300	1,300
	3002900	TRANSPORTATION AND TRAVEL	351	408	2,170	287	2,000	2,000
	3002901	CONFERENCES AND TRAINING		0	800	0	800	800
		SERVICES AND SUPPLIES	3,669	5,525	12,004	5,326	12,999	12,999
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007050	OPERATING TRANSFER OUT-TO TRUST				980		
		PLANNING-SURVEYOR	110,488	127,336	170,513	158,038	192,759	192,593
		FTEs	1.00	1.00	1.15	1.15	1.15	1.15

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0391	COUNTY CLERK						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	32,722	33,685	27,619	26,575	30,358	30,358
	3000105	CELL PHONE ALLOWANCE	89	90	120	90	90	90
	3000110	OVERTIME	5			57	100	100
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	4,546	3,239	2,461	2,142	2,838	2,838
	3000202	MEDICARE	501	545	400	591	440	440
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	4,040	4,470	6,976	6,976	4,751	4,751
	3000210	SOCIAL SECURITY	2,142	2,330	1,712	1,687	1,882	1,882
	3000300	GROUP INSURANCE - HEALTH	1,480	1,908	1,833	2,007	1,891	1,891
	3000310	GROUP INSURANCE - CAFETERIA	4,492	4,194	4,170	3,929	4,228	4,228
	3000320	GROUP INSURANCE - DENTAL	283	322	258	299	258	258
	3000330	GROUP INSURANCE- LIFE	82	85		79	80	80
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	743	705	584	584	584	382
	3000401	WORKERS COMP LOSS EXPERIENCE						
	3000501	OTHER POST EMPLOYMENT BENEFITS	361	357	357	357	823	940
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(826)		(81)		
		SALARIES AND EMPLOYEE BENEFITS	51,486	51,104	46,490	45,292	48,323	48,238
	3001200	COMMUNICATIONS	156	76	100	98	100	100
	3001700	MAINTENANCE-EQUIPMENT		0				
	3001702	MAINTENANCE-COMPUTER EQUIP						
	3002000	MEMBERSHIPS		0			50	50
	3002200	OFFICE EXPENSE		44	50	0	100	100
	3002201	POSTAGE	420	390	400	55	150	150
	3002300	PROFESSIONAL & SPECIALIZED SV	145	33	35	102	150	150
	3002302	IT DIRECT BILL			1,125	1,125	1,125	1,250
	3002400	PUBLICATIONS AND LEGAL NOTICES		75	75	306	310	310
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING		403	500	500	500	500
		SERVICES AND SUPPLIES	721	1,021	2,285	2,186	2,485	2,610
		COUNTY CLERK	52,207	52,125	48,775	47,478	50,808	50,848
		FTEs	0.50	0.50	0.50	0.50	0.50	0.50

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0392	COUNTY CLERK - ELECTIONS						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	132,378	140,611	138,720	140,151	154,949	154,949
	3000105	CELL PHONE ALLOWANCE	330	330	390	330	350	350
	3000110	OVERTIME	5,225	4,863	4,000	4,837	6,000	6,000
	3000130	EXTRA HELP					500	500
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	11,974	12,766	12,360	12,232	14,662	14,662
	3000202	MEDICARE	2,077	2,184	2,011	2,498	2,247	2,247
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	17,387	20,288	29,121	29,121	25,056	25,055
	3000210	SOCIAL SECURITY	8,880	9,340	8,601	9,165	9,607	9,607
	3000300	GROUP INSURANCE - HEALTH	4,602	6,777	8,446	8,471	8,758	8,758
	3000310	GROUP INSURANCE - CAFETERIA	14,471	18,609	18,944	18,603	19,257	19,257
	3000320	GROUP INSURANCE - DENTAL	960	1,183	1,174	1,273	1,174	1,174
	3000330	GROUP INSURANCE- LIFE	321	315	316	340	316	316
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	3,457	3,063	2,537	2,537	2,537	1,919
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,639	1,619	1,619	1,619	4,151	4,268
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(714)		2,279		
		SALARIES AND EMPLOYEE BENEFITS	203,701	221,234	228,239	233,456	249,564	249,062
	3001200	COMMUNICATIONS	636	532	550	603	625	625
	3001700	MAINTENANCE-EQUIPMENT	1,000	0				
	3001702	MAINTENANCE-COMPUTER EQUIP	40,999	39,987	40,000	31,556	47,000	47,000
	3002000	MEMBERSHIPS		600	600	600	600	600
	3002200	OFFICE EXPENSE	500	0	500	107	500	500
	3002201	POSTAGE	10,110	22,472	20,000	5,055	10,000	10,000
	3002205	HAVA GRANT EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	876	640	2,000	810	2,000	2,000
	3002302	IT DIRECT BILL	4,000	4,000	6,750	6,750	8,000	3,750
	3002400	PUBLICATIONS AND LEGAL NOTICES	514	64	500	75	500	500
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	47,491	103,374	75,000	76,801	110,000	110,000
		OTHER - HAVA 301 07-08						
	3002900	TRANSPORTATION AND TRAVEL					500	500
	3002901	CONFERENCES AND TRAINING		712	1,500	2,160	2,500	2,500
		SERVICES AND SUPPLIES	106,126	172,381	147,400	124,517	182,225	177,975
	3006200	EQUIPMENT (HAVA 301)	132,839					
		EQUIPMENT	132,839	0	0	0	0	0
		COUNTY CLERK - ELECTIONS	442,666	393,615	375,639	357,973	431,789	427,037
		FTEs	2.27	2.27	2.27	2.27	2.27	2.27

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0451	GRAND JURY						
COST-CENTER								
ACCOUNT								
	3001200	COMMUNICATIONS						
	3001600	JURY AND WITNESS EXPENSE		0	500	0	500	500
	3002200	OFFICE EXPENSE	2,778	1,958	500	110	500	500
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	7,226	2,996	1,500	5,013	5,500	5,500
	3002800	SPECIAL DEPARTMENT EXPENSE		0	3,000	798	1,200	1,200
	3002900	TRANSPORTATION AND TRAVEL	5,771	2,421	9,000	2,924	5,000	5,000
	3002901	CONFERENCES AND TRAINING		2,300	1,200	2,500	3,000	3,000
		SERVICES AND SUPPLIES	15,775	9,675	15,700	11,345	15,700	15,700
		GRAND JURY	15,775	9,675	15,700	11,345	15,700	15,700

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0527	ANIMAL CONTROL-KENNEL						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	88,859	93,325	122,015	119,507	137,021	137,021
	3000110	OVERTIME	40			79		
	3000130	EXTRA HELP	17,225	20,000	15,000	16,963	17,000	17,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	11,713	12,742	10,872	13,007	12,206	12,206
	3000202	MEDICARE	1,482	1,566	1,769	1,991	1,987	1,987
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	11,903	13,747	19,328	19,328	21,365	21,365
	3000210	SOCIAL SECURITY	6,337	6,695	7,565	8,512	8,495	8,495
	3000300	GROUP INSURANCE - HEALTH	8,640	9,840	10,166	9,233	10,569	10,569
	3000310	GROUP INSURANCE - CAFETERIA	18,666	18,916	22,954	22,278	23,357	23,357
	3000320	GROUP INSURANCE - DENTAL	1,440	1,440	1,353	1,440	1,353	1,353
	3000330	GROUP INSURANCE- LIFE	359	418	390	418	390	390
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	30,888	18,400	15,239	15,239	15,000	14,900
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,877	1,996	1,996	1,996	5,264	5,264
	3000510	UNEMPLOYMENT INSURANCE	1,582	1,672				
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS				8,573		
		SALARIES AND EMPLOYEE BENEFITS	201,011	200,757	228,647	238,564	254,007	253,907
	3001100	CLOTHING & PERSONAL	41	75	100	27	100	100
	3001200	COMMUNICATIONS	2,535	2,605	2,600	3,091	3,000	3,000
	3001400	HOUSEHOLD EXPENSE	4,614	4,975	7,500	7,009	7,000	7,000
	3001700	MAINT-EQUIPMENT				16		
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	1,250	67	6,500	964	5,500	5,500
	3002200	OFFICE EXPENSE	4,006	3,535	4,000	2,387	3,000	3,000
	3002201	POSTAGE		93	100	120	100	100
	3002300	PROFESSIONAL & SPECIALIZED SV	9,340	9,881	16,500	11,272	15,000	15,000
	3002302	IT DIRECT BILL	6,000	6,000	6,750	6,750	7,500	7,500
	3002400	PUBLICATIONS AND LEGAL NOTICES		0	250	84	200	200
	3002700	SMALL TOOLS & INSTRUMENTS		37	250	51	250	250
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	2,147	2,736	3,000	4,762	3,000	3,000
	3002900	TRAVEL & TRANSPORTATION	555	571	750	580	750	750
	3002901	CONFERENCES & TRAINING		0	2,000	0	2,000	2,000
	3003000	UTILITIES	5,651	7,762	7,500	11,421	12,000	12,000
	3003010	UTILITIES-LIGHTS	5,660	5,781	7,500	7,027	7,500	7,500
	3003030	UTILITIES-SEWER		0	1,000	600	1,000	1,000
		SERVICES AND SUPPLIES	41,799	44,118	66,300	56,161	67,900	67,900
	3006100	BUILDINGS & IMPROVEMENTS						
	3001200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		ANIMAL CONTROL-KENNEL	242,810	244,875	294,947	294,725	321,907	321,807
		FTEs	2.60	2.80	2.80	2.80	2.80	2.80

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	AGRICULTURAL COMMISSIONER FUND						
BUDGET-UNIT	0601	AGRICULTURE COMMISSIONER						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	181,101	242,225	330,836	282,845	360,281	360,281
	3000105	CELL PHONE ALLOWANCE	600	600		600	600	600
	3000110	OVERTIME						
	3000130	EXTRA HELP	45,361	26,558	50,000	29,706	55,000	55,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	20,235	24,121	29,478	27,291	32,101	32,101
	3000202	MEDICARE	3,392	4,091	4,797	4,681	5,224	5,224
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	29,590	30,741	50,166	50,166	50,166	50,565
	3000210	SOCIAL SECURITY	14,503	17,491	20,512	20,015	22,337	22,337
	3000300	GROUP INSURANCE - HEALTH	5,580	9,365	10,608	10,665	11,040	11,040
	3000310	GROUP INSURANCE - FLEX	19,640	29,130	37,608	31,554	32,010	32,010
	3000320	GROUP INSURANCE - DENTAL	1,452	1,912	2,580	1,932	2,100	2,100
	3000330	GROUP INSURANCE- LIFE	450	557	470	557	392	392
	3000340	GROUP INSURANCE- VISION	20	20				
	3000400	WORKERS COMPENSATION INSURANCE	37,462	8,183	6,778	6,778	7,000	6,019
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,527	3,209	2,674	2,674	7,050	7,050
	3000510	UNEMPLOYMENT INSURANCE	8,350	2,828	9,000	2,406	9,000	9,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		1,877		18,951		
		SALARIES AND EMPLOYEE BENEFITS	370,263	402,908	555,507	490,821	594,301	593,719
	3001000	AGRICULTURAL	39,839	9,720	20,350	17,391	30,000	30,000
	3001200	COMMUNICATIONS	443	427	500	463	700	700
	3001400	HOUSEHOLD EXPENSES	119	0	800	0	2,500	2,500
	3001700	MAINTENANCE-OFFICE EQUIPMENT	753	0	2,000	274	2,500	2,500
	3001701	MAINTENANCE-COUNTY VEHICLES		4,281	3,500	0	4,000	4,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	135		500	0	3,000	3,000
	3002000	MEMBERSHIPS	4,062	2,086	3,500	2,107	4,000	4,000
	3002200	OFFICE EXPENSE	865	1,794	2,700	2,979	2,000	2,000
	3002201	POSTAGE	104	275	650	552	700	700
	3002205	GRANT EXPENSE		13,646	0	0	42,222	42,222
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	229	152	400	179	200	200
	3002302	IT DIRECT BILL	8,000	8,000	9,000	9,000	9,000	10,000
	3002400	PUBLICATIONS & LEGAL NOTICES	155	0	150	0	160	160
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	2,815	14,302	4,450	4,133	20,000	20,000
	3002900	TRANSPORTATION AND TRAVEL	26,728	36,971	35,000	40,034	38,000	38,000
	3002901	CONFERENCES & TRAINING	750	2,788	11,000	10,064	11,000	11,000
	3003000	UTILITIES	2,851	3,293	5,200	4,848	6,000	6,000
		SERVICES AND SUPPLIES	87,848	97,735	99,700	92,024	175,982	176,982
	3006100	BUILDING AND IMPROVEMENTS						
	3006200	EQUIPMENT		19,358	48,300	40,542		
		EQUIPMENT	0	19,358	48,300	40,542	0	0
		AGRICULTURAL COMMISSIONER	458,111	520,001	703,507	623,387	770,283	770,701
		FTEs	3.25	3.75	3.75	3.75	3.75	3.75

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0602	PREDATORY ANIMAL CONTROL						
COST-CENTER								
ACCOUNT	3005200	USDA AGREEMENT	104,164	93,072	95,865	94,731	100,004	100,004
		OTHER CHARGES	104,164	93,072	95,865	94,731	100,004	100,004
		PREDATORY ANIMAL CONTROL	104,164	93,072	95,865	94,731	100,004	100,004

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LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0661	EMERGENCY SERVICES						
COST-CENTER								
ACCOUNT								
	3001100	CLOTHING & PERSONAL						
	3001200	COMMUNICATIONS						
	3001700	MAINTENANCE - EQUIPMENT						
	3002000	SHASTA-CASCADE HAZ MTL RSPNS TEAM	3,490	3,273	3,300	3,273	3,300	3,300
	3002200	OFFICE EXPENSE						
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV		224,415	280,500	291,265	384,404	384,404
	3002302	IT DIRECT BILL			2,250	2,250	2,500	2,500
	3002700	SMALL TOOLS & INSTRUMENTS						
	3002800	SPECIAL DEPARTMENTAL EXP(FIRE DISPATCH)	64,646	62,881	75,000	53,500	58,286	58,286
	3002801	A-87						
	3002900	TRANSPORTATION AND TRAVEL	16,406	15,335	18,000	16,713	18,000	18,000
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	84,542	305,904	379,050	367,001	466,490	466,490
	3006200	EQUIPMENT		0	25,000	0	40,000	40,000
		FIXED ASSETS	0	0	25,000	0	40,000	40,000
	3007000	OPERATING TRANSFER OUT					25,000	25,000
		EMERGENCY SERVICES	84,542	305,904	404,050	367,001	531,490	531,490

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0681	PLANNING						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	407,495	482,254	549,842	448,903	614,564	614,564
	3000102	UNIFORM ALLOWANCE				503		
	3000105	CELL PHONE ALLOWANCE	810	810	606	728	1,598	1,598
	3000110	OVERTIME	1,508	1,008		26		
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS			(115,000)	0	(150,000)	(150,000)
	3000200	RETIREMENT	37,514	43,462	48,991	40,636	58,322	58,322
	3000202	MEDICARE	6,405	7,662	7,973	7,105	8,911	8,911
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	63,370	69,519	99,877	99,877	80,251	80,251
	3000210	SOCIAL SECURITY	27,387	32,761	34,090	29,311	38,103	38,103
	3000300	GROUP INSURANCE - HEALTH	11,088	10,978	30,083	10,254	31,278	31,278
	3000310	GROUP INSURANCE - CAFETERIA	50,369	65,347	73,415	57,768	74,702	74,702
	3000320	GROUP INSURANCE - DENTAL	2,828	3,701	4,195	3,038	4,195	4,195
	3000330	GROUP INSURANCE- LIFE	949	1,086	1,244	949	1,244	1,244
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	36,578	24,621	20,391	20,391	33,691	19,975
	3000401	WORKMANS COMP						
	3000501	OTHER POST EMPLOYMENT BENEFITS	5,920	6,453	6,374	6,057	16,807	16,807
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		2,839		6,350		
		SALARIES AND EMPLOYEE BENEFITS	652,221	752,501	762,081	731,896	813,666	799,950
	3001100	CLOTHING		0	755	0	755	755
	3001200	COMMUNICATIONS	3,558	2,610	5,010	2,539	4,500	4,500
	3001700	MAINTENANCE-OFFICE EQUIPMENT		125	1,680	0	3,000	3,000
	3001701	MAINTENANCE-COUNTY VEHICLES		431	1,160	0	1,000	1,000
	3001702	MAINTENANCE-COMPUTER EQUIP	16,500	16,500	17,500	16,500	17,500	17,500
	3002000	MEMBERSHIPS	812	507	1,400	987	1,400	1,400
	3002102	REFUND - OTHER	500	5,746	5,000	0	5,000	5,000
	3002200	OFFICE EXPENSE	4,166	3,722	5,380	3,373	5,380	5,380
	3002201	POSTAGE	1,082	2,059	3,800	926	3,000	3,000
	3002300	PROFESSIONAL & SPECIALIZED SV	387,583	284,669		127,800		
		Sustainable Groundwater Act 2014			91,445			
		SmartGov Programming			5,000		1,500	1,500
		O'Neill Security			300		200	200
		Brightly Permits Online					2,000	2,000
		EIR Contract Expense			38,500		200,000	200,000
		GSP Annual Report- Contingencies/Edits			30,000		20,000	20,000
		GIS Services			40,000			
		Area Plan Amendement					150,000	150,000
		Hazard Mitigation Plan					10,000	10,000
		Geographic Technologies					45,590	45,590
		Ag. Res Mining Reclamation			24,709		24,708	24,708
		GIS Implementation			75,000			
	3002302	IT DIRECT BILL	24,000	22,000	29,250	29,250	32,500	32,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	7,637	9,060	10,980	5,476	8,000	8,000
	3002500	RENTS AND LEASES, EQUIPMENT	2,219	3,295	6,200	1,531	3,000	3,000
	3002600	RENTS AND LEASES, BLDGS		893	1,000	893	1,000	1,000
	3002700	SMALL TOOLS	32	79	500	57	300	300
	3002701	NON-CAPITALIZED EQUIPMENT		0	3,500	0	4,100	4,100
	3002800	SPECIAL DEPARTMENTAL EXPENSE	26,480	11,787	15,150	10,624	18,800	18,800
	3002900	TRANSPORTATION AND TRAVEL	16,292	19,267	30,000	9,640	25,000	25,000
	3002901	CONFERENCES AND TRAINING	84	0	7,500	0	7,500	7,500
		SERVICES AND SUPPLIES	490,945	382,750	450,719	209,596	595,733	595,733
	3006200	EQUIPMENT	(16,227)	0				
		FIXED ASSETS	(16,227)	0	0	0	0	0
	3007000	OPERATING TRANSFER OUT						
		PLANNING	1,126,939	1,135,251	1,212,800	941,492	1,409,399	1,395,683
		FTEs	8.20	9.07	8.94	8.94	8.94	8.94

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0682	BUILDING INSPECTOR						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	357,159	364,543	482,650	328,644	523,115	523,115
	3000102	UNIFORM ALLOWANCE				98		
	3000105	CELL PHONE ALLOWANCE	390	390	707	470	882	882
	3000110	OVERTIME	266	178		4		
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS		0	(58,134)	0	(30,000)	(30,000)
	3000200	RETIREMENT	36,098	34,798	43,004	29,749	49,644	49,644
	3000202	MEDICARE	5,593	5,654	6,998	5,081	7,585	7,585
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	58,096	65,661	75,499	75,499	58,752	58,752
	3000210	SOCIAL SECURITY	23,914	24,177	29,924	20,658	32,433	32,433
	3000300	GROUP INSURANCE - HEALTH	6,192	6,329	21,929	7,618	21,856	21,856
	3000310	GROUP INSURANCE - CAFETERIA	41,751	39,213	63,068	35,935	60,703	60,703
	3000320	GROUP INSURANCE - DENTAL	1,596	1,630	3,112	1,516	2,992	2,992
	3000330	GROUP INSURANCE- LIFE	810	764	1,069	656	1,011	1,011
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	10,921	22,469	18,609	18,609	10,059	19,046
	3000401	WORKERS COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	5,632	5,668	5,355	5,038	14,119	14,119
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(1,406)		17,391		
		SALARIES AND EMPLOYEE BENEFITS	548,418	570,068	693,790	546,966	753,151	762,138
	3001100	CLOTHING & PERSONAL	126	634	4,700	0	4,700	4,700
	3001200	COMMUNICATIONS	1,730	1,733	3,980	1,806	3,980	3,980
	3001700	MAINTENANCE-OFFICE EQUIPMENT		0	1,800	0	3,000	3,000
	3001701	MAINTENANCE-COUNTY VEHICLES		576	1,000	995	1,000	1,000
	3001702	MAINTENANCE- COMPUTER EQUIPMENT						
	3002000	MEMBERSHIPS	915	1,328	2,070	1,393	2,070	2,070
	3002102	REFUNDS - OTHER	230	560	2,000	0	2,000	2,000
	3002200	OFFICE EXPENSE	5,752	4,846	7,260	4,030	7,260	7,260
	3002201	POSTAGE	2,233	1,057	2,640	974	2,640	2,640
	3002300	PROFESSIONAL & SPECIALIZED SV	31,933	20,692		67,173		
		Satellite Imaging			15,500		15,500	15,500
		Building Services Consultant			40,000			
		Wildan Engineering- Plan check/consulting					19,970	19,970
		Brightly Portal Permit Application					2,000	2,000
		Brightly SMARTGov Programming/Training					1,500	1,500
		Geographic Technology					45,630	45,630
		Plane Services/Contract			2,500		5,000	5,000
		Towing			50,000		25,000	25,000
		Background Checks (New Hires)			350		300	300
		Car Crushing Contract					50,000	50,000
		City of Susanville Inspections			1,500		1,500	1,500
		O'Neill Security			300		200	200
		GIS Services			5,000			
	3002302	IT DIRECT BILL	12,000	14,000	15,750	15,750	17,500	20,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	3,342	266	6,050	3,557	6,050	6,050
	3002500	RENTS & LEASES - EQUIPMENT	4,142	2,036	3,200	3,001	2,000	2,000
	3002600	RENTS & LEASES - BUILDINGS		3,187	3,200	3,187	3,200	3,200
	3002700	SMALL TOOLS AND INSTRUMENTS		653	2,000	457	2,000	2,000
	3002701	NON-CAPITALIZED EQUIPMENT					500	500
	3002800	SPECIAL DEPARTMENTAL EXPENSE	8,778	9,137	12,100	8,649	15,500	15,500
	3002808	ABATEMENTS	25,685	6,546	105,350	29,142	100,000	100,000
	3002900	TRANSPORTATION AND TRAVEL	14,528	33,470	50,350	14,733	50,350	50,350
	3002901	CONFERENCES AND TRAINING	2,689	3,510	9,670	3,206	9,670	9,670
		SERVICES AND SUPPLIES	114,083	104,231	348,270	158,053	400,020	402,520
	3006200	EQUIPMENT		0	50,000	0	28,000	28,000
		FIXED ASSETS	0	0	50,000	0	28,000	28,000
	3007000	OPERATING TRANSFER OUT						
		OPERATING TRANSFER OUT	0	0	0	0	0	0
		BUILDING INSPECTOR	662,501	674,299	1,092,060	705,019	1,181,171	1,192,658
		FTEs	7.80	7.95	7.51	7.51	7.51	7.51

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	0921	VETERAN'S SERVICES						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	72,274	72,107	87,790	86,443	98,759	98,759
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME						
	3000130	EXTRA HELP	6,945	8,908			8,907	8,907
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,753	8,866	7,822	8,895	8,799	8,799
	3000202	MEDICARE	1,226	1,268	1,273	1,327	1,432	1,432
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	9,522	11,259	14,934	14,934	14,934	15,454
	3000210	SOCIAL SECURITY	5,245	5,423	5,443	5,673	6,123	6,123
	3000300	GROUP INSURANCE - HEALTH	2,580	2,805	5,154	3,355	5,154	5,154
	3000310	GROUP INSURANCE - CAFETERIA	10,205	12,202	13,056	11,808	13,056	13,056
	3000320	GROUP INSURANCE - DENTAL	660	660	900	660	900	900
	3000330	GROUP INSURANCE- LIFE	210	273	209	238	209	209
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,871	1,805	1,495	1,495	1,805	1,215
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,083	1,070	1,070	1,070	1,070	2,820
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		136		1,943		
		SALARIES AND EMPLOYEE BENEFITS	120,574	126,782	139,146	137,841	161,148	162,828
	3001200	COMMUNICATIONS	862	688	2,000	848	2,000	2,000
	3001201	TELECOMMUNICATIONS						
	3001500	INSURANCE						
	3001700	MAINTENANCE-OFFICE EQUIPMENT	230	379	1,000	252	1,000	1,000
	3001701	MAINTENANCE - COUNTY VEHICLES						
	3001702	MAINTENANCE-COMPUTER EQUIPMENT						
	3002000	MEMBERSHIPS	2,000	3,000	3,000	3,000	3,000	3,000
	3002200	OFFICE EXPENSE	1,045	878	1,200	3,100	3,000	3,000
	3002201	POSTAGE		0	200	0	200	200
	3002300	PROFESSIONAL & SPECIALIZED SV	540	540	1,000	540	750	750
	3002302	IT DIRECT BILL	4,000	4,000	4,500	4,500	4,500	5,000
	3002400	PUBLICATION AND LEGAL NOTICES		0	200	0	300	300
	3002500	RENTS AND LEASES - EQUIPMENT						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	460	0	6,115	0	6,115	6,115
	3002801	SPECIAL DEPT. EXP. - A-87						
	3002900	TRANSPORTATION AND TRAVEL		2,090	3,000	1,576	4,000	4,000
	3002901	CONFERENCES AND TRAINING	320	5,735	5,000	2,132	5,000	5,000
		SERVICES AND SUPPLIES	9,457	17,310	27,215	15,948	29,865	30,365
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3009000	INTRAFUND TRANSFER						
		INTRAFUND TRANSFER	0	0	0	0	0	0
		VETERAN'S SERVICES	130,031	144,092	166,361	153,789	191,013	193,193
		FTEs	1.50	1.50	1.50	1.50	1.50	1.50

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
BUDGET-UNIT	1021	COOPERATIVE EXTENSION SERVICE						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	33,772	23,018	47,226	48,900	74,752	74,752
	3000130	EXTRA HELP	6,270	6,059	6,500	300	6,500	6,500
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	4,636	2,285	4,208	4,376	5,014	5,014
	3000202	MEDICARE	517	433	685	749	816	816
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	4,033	4,601	4,767	4,767	4,601	8,742
	3000210	SOCIAL SECURITY	2,212	1,851	2,928	3,202	3,489	3,489
	3000300	GROUP INSURANCE - HEALTH	3,780	2,036	3,636	3,655	3,780	3,780
	3000310	GROUP INSURANCE - CAFETERIA	5,935	4,610	8,184	8,209	8,328	8,328
	3000320	GROUP INSURANCE - DENTAL	480	274	480	480	480	480
	3000330	GROUP INSURANCE- LIFE	140	79	139	139	139	139
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	920	813	673	673	847	743
	3000501	OTHER POST EMPLOYMENT BENEFITS	578	713	713	713	1,880	1,880
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		548		1,595		
		SALARIES AND EMPLOYEE BENEFITS	63,273	47,320	80,139	77,758	110,626	114,663
	3001000	AGRICULTURAL	218	243	500	469	500	500
	3001200	COMMUNICATIONS	665	859	800	687	800	800
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001702	MAINTENANCE-COMPUTER EQUIP						
	3002200	OFFICE EXPENSE	2,506	2,068	2,600	2,199	2,600	2,600
	3002302	IT DIRECT BILL	2,000	2,000	2,250	2,250	5,700	2,500
	3002500	RENTS AND LEASES - EQUIPMENT	953	1,050	1,400	1,499	1,700	1,700
	3002701	NON-CAPITALIZED EQUIPMENT			6,554	0		
	3002800	SPECIAL DEPARTMENTAL EXPENSE	283	459	700	700	700	700
		OTHER						
	3002900	TRANSPORTATION AND TRAVEL	10,060	11,187	15,000	8,585	15,000	15,000
	3002901	CONFERENCES AND TRAINING					750	750
		SERVICES AND SUPPLIES	16,685	17,866	29,804	16,389	27,750	24,550
	3005200	CONTRIBUTIONS NON-CO.GOV.AGENC						
		OTHER CHARGES	0	0	0	0	0	0
	3006200	EQUIPMENT		7,079	46	6,554	26,330	26,330
		OTHER CHARGES	0	7,079	46	6,554	26,330	26,330
		COOPERATIVE EXTENSION SERVICE	79,958	72,265	109,989	100,701	164,706	165,543
		FTEs	0.80	1.00	1.00	1.00	1.00	1.00
		TOTAL GENERAL FUND OPERATING	9,164,484	9,820,847	12,004,569	10,452,743	13,026,473	13,013,452
		TOTAL GENERAL FUND FTEs	75.01	77.96	78.04	78.04	74.94	74.94

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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)	197,420	87,638	225,750	202,762	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	237,500	160,000	160,000
	3007008	CO SHARE PUBLIC GUARDIAN (110)	88,381	119,885	160,631	144,917	164,354	164,354
	3007009	CO SHARE CAL CHILDREN'S SV (110)						
		COUNTY SHARE - HEALTH & SOCIAL SERVICES	755,801	677,523	856,381	817,679	860,104	860,104

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND 100	100							
BUDGET-UNIT	1101	PROVISIONS FOR CONTINGENCIES						
COST-CENTER								
ACCOUNT	3010000	APPROPRIATION FOR CONTINGENCIES		0	200,000	0	200,000	200,000
		PROVISIONS FOR CONTINGENCIES	0	0	200,000	0	200,000	200,000
		PROVISIONS FOR CONTINGENCIES	0	0	200,000	0	200,000	200,000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	100	GENERAL FUND						
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	55,264	55,264	55,264
	3007000	GENERAL RESERVE						
	3007000	OPERATING TRNSF OUT - TRAIL COORD.	175,052	130,344	118,707	118,707	179,617	179,617
	3007000	OPERATING TRNSF OUT - CEDS PROG/SPLASH						
	3007014	OPERATING TRNSF OUT - PUBLIC SAFETY	6,716,750	5,358,375	8,461,495	8,368,494	7,963,771	7,963,771
	3007016	OPERATING TRNSF OUT - FUND 112						
	3007017	OPERATING TRNSF OUT - PROBATION						
	3007000	OPERATING TRNSF OUT - ENVIRONMENTAL HEALTH						169,961
	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	500,000		
	3007000	OPERATING TRNSF OUT - FAIR						
	3007000	OPERATING TRNSF OUT - JAIL FACILITIES CONST						
	3007011	OPERATING TRNSF OUT - DEBT SERVICE - 170	102,000	102,000	102,000	102,000	102,000	102,000
		GEN SHARE -SUPPORT OTHER FUNDS	7,428,626	6,025,543	9,617,026	9,524,025	8,680,212	8,850,173

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
		GENERAL FUND SUBTOTAL	17,348,911	16,523,913	22,677,976	20,794,447	22,766,789	22,923,729

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	101	GENERAL RESERVE						
BUDGET-UNIT	1101	RESERVE						
COST-CENTER		GENERAL RESERVE						
ACCOUNT	3010000	APPROPRIATION FOR CONTINGENCIES	0	0	0	0	0	0
	3007000	OPERATING TRANSFER OUT						
		GENERAL RESERVE TOTAL	0	0	0	0	0	0

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	102	OPIOID SETTLEMENT						
COST-CENTER	0101	OPIOID SETTLEMENT						
ACCOUNT								
	3002801	SPECIAL DEPARTMENT EXPENSE - A87						
		SERVICES AND SUPPLIES	0	0	0	0	0	0
	3007000	OPERATING TRANS OUT			710,693	0		
	3007000	OPERATING TRANS OUT- Fund 130 and 145					85,000	85,000
		OTHER FINANCING USES	0	0	710,693	0	0	0
		OPIOID SETTLEMENT	0	0	710,693	0	0	0

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	103	PG&E SETTLEMENT						
COST-CENTER	0101	PG&E SETTLEMENT						
ACCOUNT								
	3002801	SPECIAL DEPARTMENT EXPENSE - A87						
		SERVICES AND SUPPLIES	0	0	0	0	0	0
	3007000	OPERATING TRANS OUT- 160			1,954,819	0	350,000	350,000
	3007000	OPERATING TRANS OUT- 130					500,000	500,000
	3007000	OPERATING TRANS OUT- 150					610,000	610,000
	3007000	OPERATING TRANS OUT- 136					100,000	100,000
		OTHER FINANCING USES	0	0	1,954,819	0	1,560,000	1,560,000
		PG&E SETTLEMENT	0	0	1,954,819	0	1,560,000	1,560,000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	104	INTERNAL SERVICES						
BUDGET-UNIT	1071	TELEPHONE						
COST-CENTER								
ACCOUNT	3001200	COMMUNICATIONS						
		TELECOMMUNICATIONS - PHONE LINES						
	3002701	NON-CAPITALIZED EQUIPMENT - PC's						
		SERVICES AND SUPPLIES	0	0	0	0	0	0
	3006200	EQUIPMENT						
		FIXED ASSETS						
		TELEPHONE	0	0	0	0	0	0
		INTERNAL SERVICES	822,213	939,582	1,093,999	966,988	1,637,853	1,636,628

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	105	ENVIRONMENT/CONSUMER PROTECTION						
COST-CENTER	0431	DISTRICT ATTORNEY						
ACCOUNT								
	3000100	SALARIES AND WAGES			16,098	0		
	3000130	EXTRA HELP					8,000	8,000
		SALARIES AND EMPLOYEE BENEFITS	0	0	16,098	0	8,000	8,000
	3001602	WITNESS FEES- DEPT 2			1,500	0	1,500	1,500
	3002200	OFFICE EXPENSE			13,672	11,672	2,000	2,000
	3002201	POSTAGE			100	0	100	100
	3002800	SPECIAL DEPARTMENTAL EXPENSE					2,000	2,000
	3002801	SPECIAL DEPARTMENT EXPENSE - A87						
		SERVICES AND SUPPLIES	0	0	15,272	11,672	5,600	5,600
	3007000	OPERATING TRANS OUT			88,328	0		
		OTHER FINANCING USES	0	0	88,328	0	0	0
		ENVIRONMENT/CONSUMER PROTECTION	0	0	119,698	11,672	13,600	13,600
FUND								

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
BUDGET-UNIT	106	CO LOCAL REVENUE FUND - AB 109						
COST-CENTER	0552	DA & PD						
ACCOUNT								
	3002801	SPECIAL DEPARTMENT EXPENSE - A87	82	131	24	24	24	24
		SERVICES AND SUPPLIES	82	131	24	24	24	24
	3007000	OPERATING TRANS OUT - DA & PUB DEF	54,376	78,453	80,000	88,785	88,282	88,282
		OTHER FINANCING USES	54,376	78,453	80,000	88,785	88,282	88,282
		CO LOCAL REVENUE FUND - AB 109	54,458	78,584	80,024	88,809	88,306	88,306

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	107	CCC CONTRACTS						
BUDGET-UNIT	0421	CCC REIMBURSEMENT PROGRAM						
COST-CENTER								
ACCOUNT								
	3002200	OFFICE EXPENSE	1,899	1,680	2,500	2,178	2,500	2,500
	3002201	POSTAGE		8	100	15	50	50
	3002300	PROFESSIONAL & SPECIALIZED SV	580,854	806,573	750,000	792,552	800,000	800,000
	3002301	PUBLIC DEFENDER						
	3002302	IT DIRECT BILL						
	3002801	SPECIAL DEPT. EXP. - A-87						
	3002803	SPEC DEPT EXP - CCC RMB - DIST. ATTORNEY	72,666	77,675	90,000	88,243	90,000	90,000
	3002804	SPEC DEPT EXP - CCC RMB - OTHER						
	3002804	SPEC DEPT EXP - CCC RMB - SHERIFF/ADF	249,414	404,169	368,900	363,251	370,000	370,000
	3002900	TRANSPORTATION AND TRAVEL		0	500	0		
	3002901	CONFERENCES & TRAINING		125				
		SERVICES AND SUPPLIES	904,833	1,290,230	1,212,000	1,246,239	1,262,550	1,262,550
		CCC REIMBURSEMENT PROGRAM	904,833	1,290,230	1,212,000	1,246,239	1,262,550	1,262,550
		CCC CONTRACTS	904,833	1,290,230	1,212,000	1,246,239	1,262,550	1,262,550
		FTEs	0.00	0.00	0.00	0.00	0.00	0.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	108	CONTRACTS - DIST ATTORNEY						
BUDGET-UNIT	0433	DISTRICT ATTORNEY-VICTIM WITNESS						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	118,077	98,948	105,620	88,598	110,090	110,090
	3000110	OVERTIME						
	3000130	EXTRA HELP			10,172	3,884	5,435	5,435
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	12,923	9,339	9,411	7,581	9,809	9,809
	3000202	MEDICARE	1,758	1,384	1,531	1,214	1,596	1,596
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	16,393	20,393	20,493	20,493	22,560	15,839
	3000210	SOCIAL SECURITY	7,515	5,916	6,548	5,189	6,826	6,826
	3000300	GROUP INSURANCE - HEALTH	8,298	6,991	7,454	5,127	7,272	7,272
	3000310	GROUP INSURANCE - CAFETERIA	19,488	14,355	8,593	11,749	16,368	16,368
	3000320	GROUP INSURANCE - DENTAL	1,233	876	996	697	960	960
	3000330	GROUP INSURANCE- LIFE	361	260	285	215	278	278
	3000340	GROUP INSURANCE- VISION			285	-		
	3000400	WORKERS COMPENSATION INSURANCE	3,676	3,071	2,543	2,543	2,800	1,602
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,872	2,192	2,175	2,175	1,426	5,640
	3000510	UNEMPLOYMENT INSURANCE	2,576		1,247	1,247		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		2,430		2,153		
		SALARIES AND EMPLOYEE BENEFITS	194,170	166,155	177,353	152,865	185,420	181,715
	3001200	COMMUNICATIONS	552	419	786	440	525	525
	3001201	TELECOMMUNICATIONS						
	3001500	INSURANCE	1,283	979	872	872	1,093	819
	3002000	MEMBERSHIPS	311	132	267	125	277	277
	3002200	OFFICE EXPENSE	8,209	6,658	10,494	4,179	9,050	14,115
	3002201	POSTAGE	512	768	939	939	277	277
	3002300	PROFESSIONAL & SPECIALIZED SV	216	759		33		
	3002302	IT DIRECT BILL	12,150	8,150	9,000	9,000	6,750	10,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	202					
	3002600	RENTS & LEASES	6,991	6,159	3,457	2,593	3,457	3,457
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	SPECIAL DEPT. EXP. - A-87	3,400	10,633	15,321	16,185	19,657	15,321
	3002900	TRANSPORTATION AND TRAVEL	104	252	2,212	38	4,495	4,495
	3002901	CONFERENCES AND TRAINING	1,295	1,139	18,710	175	10,838	10,838
	3003000	UTILITIES						
		SERVICES AND SUPPLIES	35,225	36,048	62,058	34,579	56,419	60,124
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3004500	INTEREST ON NOTES AND WARRANTS						
		DISTRICT ATTORNEY-VICTIM WITNESS	229,395	202,203	239,411	187,444	241,839	241,839
		FTEs	3.05	3.075	3.075	3.075	3.000	3.000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	108	CONTRACTS - DIST ATTORNEY						
BUDGET-UNIT	0438	CHILD ADVOCACY CENTER						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	51,122	64,745	92,582	93,367	95,458	95,458
	3000105	CELL PHONE ALLOWANCE		115				
	3000110	OVERTIME						
	3000130	EXTRA HELP		-				
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	5,375	6,228	11,798	9,934	12,391	12,391
	3000202	MEDICARE	794	994	1,315	1,496	1,384	1,384
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	6,780	8,244	13,409	13,409	13,500	16,691
	3000210	SOCIAL SECURITY	3,387	3,405	3,657	3,842	3,865	3,865
	3000300	GROUP INSURANCE - HEALTH	1,398	3,531	5,745	3,696	5,727	5,727
	3000310	GROUP INSURANCE - CAFETERIA	7,451	10,127	13,339	12,896	12,962	12,962
	3000320	GROUP INSURANCE - DENTAL	233	516		501	756	756
	3000330	GROUP INSURANCE- LIFE	140	176	208	216	203	203
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,370	1,601	1,326	1,326	1,326	1,281
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,434	1,162	1,162	1,162	1,123	2,961
	3000510	UNEMPLOYMENT INSURANCE				(1,724)		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	2,208	2,023		2,846		
		SALARIES AND EMPLOYEE BENEFITS	81,692	102,867	144,541	142,967	148,695	153,679
	3001200	COMMUNICATIONS	200	3,385		(712)		
	3001201	TELECOMMUNICATIONS		0	1,095	1,095	1,095	1,095
	3001500	INSURANCE	661	754	672	672	840	613
	3002000	MEMBERSHIPS	700	344	1,188	1,100	876	876
	3002200	OFFICE EXPENSE	10,194	6,565	1,287	807	900	900
	3002201	POSTAGE		0	252	32	100	100
	3002300	PROFESSIONAL & SPECIALIZED SV	18,992	6,578	1,717	3,554	6,000	6,000
	3002302	IT DIRECT BILL	7,000	8,000	7,250	7,250	7,250	7,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	242					
	3002600	RENTS & LEASES	5,582	6,430	3,626	3,626	3,627	3,627
	3002800	SPECIAL DEPARTMENTAL EXPENSE		(234)				
	3002801	SPECIAL DEPT. EXP. - A-87	524	9,268	11,663	11,663	12,507	11,663
	3002900	TRANSPORTATION AND TRAVEL	98	463	1,003	1,813	2,000	2,000
	3002901	CONFERENCES AND TRAINING	3,030	3,980	4,706	3,283	5,110	5,110
	3003000	UTILITIES						
		SERVICES AND SUPPLIES	47,223	45,533	34,459	34,183	40,305	39,484
	3006200	EQUIPMENT					15,000	10,837
		FIXED ASSETS	0	0	0	0	15,000	10,837
		DISTRICT ATTORNEY-CHILD ADVOCACY CNTR	128,915	148,400	179,000	177,150	204,000	204,000
		FTEs	1.125	1.625	1.625	1.625	1.575	1.575
		FUND 108 FTE TOTALS	4.175	4.700	4.700	4.700	4.575	4.575
		CONTRACTS - DISTRICT ATTORNEY	358,310	350,603	418,411	364,594	445,839	445,839

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2023/24
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0651	PUBLIC GUARDIAN						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	90,730	96,628	132,332	90,858	138,953	138,953
	3000110	OVERTIME		51	500	60	500	500
	3000130	EXTRA HELP		191	20,000	316		
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,208	8,586	11,791	8,109	12,381	12,381
	3000202	MEDICARE	1,319	1,376	1,919	1,271	2,015	2,015
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	11,016	12,965	20,012	20,012	16,242	16,243
	3000210	SOCIAL SECURITY	5,641	5,884	8,205	5,434	8,615	8,615
	3000300	GROUP INSURANCE - HEALTH	6,660	7,460	7,272	6,675	7,272	7,272
	3000310	GROUP INSURANCE - CAFETERIA	14,838	15,679	16,368	13,634	16,368	16,368
	3000320	GROUP INSURANCE - DENTAL	960	963	960	804	960	960
	3000330	GROUP INSURANCE- LIFE	281	279	278	233	278	278
	3000340	GROUP INSURANCE-VISION						
	3000400	WORKERS COMPENSATION INSURANCE	2,178	1,995	1,652	1,652	1,995	2,108
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,444	1,426	1,426	1,426	3,760	3,760
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		436		(332)		
		SALARIES AND EMPLOYEE BENEFITS	143,275	153,919	222,715	150,152	209,339	209,453
	3001200	COMMUNICATIONS	1,296	1,255	1,300	1,363	1,300	1,300
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	90	0	200	0	200	200
	3001500	INSURANCE	851	932	830	830	979	1,153
	3001700	MAINTENANCE-OFFICE EQUIPMENT	68	0	75	0	75	75
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3002000	MEMBERSHIPS	3,125	3,125	3,500	3,125	3,500	3,500
	3002200	OFFICE EXPENSE	1,558	3,957	4,500	1,920	2,500	2,500
	3002201	POSTAGE	589	589	1,000	835	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV		300	1,200	605	1,200	1,200
	3002302	IT SERVICES	4,000	4,000	5,000	5,000	5,000	5,000
	3002400	PUBLICATIONS AND LEGAL NOTICES		0	100	0	100	100
	3002500	RENTS AND LEASES - EQUIPMENT						
	3002600	RENTS & LEASES-BLDGS&IMPROVMTS	1,585	1,617	1,900	1,556		
	3002700	SMALL TOOLS AND INSTRUMENTS						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	224	441	2,000	228	2,000	2,000
	3002801	SPECIAL DEPT. EXP. - A-87	11,645	15,409	67,226	67,224	16,951	67,226
	3002802	SPECIAL DEPT EXP - H&HS DIST						
	3002900	TRANSPORTATION AND TRAVEL	3,775	2,329	4,500	2,334	4,500	4,500
	3002901	CONFERENCES AND TRAINING		3,159	5,000	5,756	5,000	5,000
		SERVICES AND SUPPLIES	28,806	37,113	98,331	90,776	44,305	94,754
	3009000	INTRAFUND TRANSFER - DEPT ADMN	13,778	13,654	15,710	12,464	15,710	19,937
		INTRAFUND TRANSFER - DEPT ADM	13,778	13,654	15,710	12,464	15,710	19,937
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		PUBLIC GUARDIAN	185,859	204,686	336,756	253,392	269,354	324,144
		FTEs	2.00	2.00	2.00	2.00	2.00	2.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0721	HEALTH & SOCIAL SERVICES ADMINISTRATION						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	446,760	471,371	577,263	470,315	715,628	715,628
	3000105	CELL PHONE ALLOWANCE	600	600		1,154	1,800	1,800
	3000110	OVERTIME	1,723	1,465	2,000	-	2,000	2,000
	3000130	EXTRA HELP	15,500	19,395	10,692	34,488	25,000	25,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	42,835	42,226	51,434	40,790	63,762	63,762
	3000202	MEDICARE	7,079	7,461	8,370	7,447	10,377	10,377
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	76,484	73,791	97,367	97,367	84,080	84,079
	3000210	SOCIAL SECURITY	30,269	31,901	35,790	31,844	44,369	44,369
	3000300	GROUP INSURANCE - HEALTH	9,358	7,279	24,061	8,355	25,879	25,879
	3000310	GROUP INSURANCE - CAFETERIA	61,832	61,281	64,577	52,299	77,633	77,633
	3000320	GROUP INSURANCE - DENTAL	3,499	3,226	3,396	2,936	3,636	3,636
	3000330	GROUP INSURANCE- LIFE	1,066	1,069	1,072	985	1,281	1,281
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	16,300	12,586	10,424	10,424	12,586	8,135
	3000401	WORKMAN COMP CLAIMS REIMB		(20)				
	3000501	OTHER POST EMPLOYMENT BENEFITS	7,003	6,916	5,490	5,490	17,296	17,296
	3000510	UNEMPLOYMENT INSURANCE	3,973	3,100	10,000	255	10,000	10,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(743)		28,062		
		SALARIES AND EMPLOYEE BENEFITS	724,281	742,904	901,936	792,211	1,095,327	1,090,875
	3001200	COMMUNICATIONS	2,211	2,220	2,500	1,956	2,500	2,500
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	4,510	3,169	8,000	15,421	8,000	8,000
	3001500	INSURANCE	10,948	9,273	8,155	8,155	9,737	8,682
	3001700	MAINTENANCE-OFFICE EQUIPMENT	136	0	250	0	250	250
	3001701	MAINTENANCE-COUNTY VEHICLES	59	0	500	13	500	500
	3001702	MAINTENANCE - COMPUTER EQUIPMENT						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS		48	20,000	79	20,000	20,000
	3002000	MEMBERSHIPS		0	250	747	1,000	1,000
	3002200	OFFICE EXPENSE	6,837	5,584	7,000	7,081	7,000	7,000
	3002201	POSTAGE	375	522	750	529	750	750
	3002300	PROFESSIONAL & SPECIALIZED SV	104,148	96,285	90,000	28,698	215,000	215,000
	3002302	IT DIRECT BILL	28,000	22,000	27,500	27,500	27,500	27,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	159	772	1,000	1,381	1,500	1,500
	3002500	RENTS AND LEASES - EQUIPMENT	7,176	5,830	7,600	10,353	7,600	7,600
	3002600	RENTS AND LEASES-BUILDINGS	43,686	59,062	57,681	59,033	45,000	45,000
	3002701	NON-CAPITALIZED EQUIPMENT	2,496	14,640	5,000	0	5,000	5,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	3,312	9,171	9,000	1,701	9,000	9,000
	3002801	SPECIAL DEPT. EXP. - A-87	86,122	57,509	85,527	85,528	63,261	85,527
	3002900	TRANSPORTATION AND TRAVEL	4,352	5,921	6,500	6,648	6,500	6,500
	3002901	CONFERENCES AND TRAINING	185	973	10,000	776	6,000	6,000
	3003000	UTILITIES	3,569	4,329	5,000	7,279	5,000	5,000
	3003010	UTILITIES-LIGHTS	4,593	4,568	5,300	4,890	5,300	5,300
	3003020	UTILITIES-WATER	1,198	1,265	1,700	1,201	1,700	1,700
	3003030	UTILITIES-SEWER	1,108	811	900	546	900	900
		SERVICES AND SUPPLIES	315,180	303,952	360,113	269,515	448,998	470,209
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT						
		NON-CAPITALIZED EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3004500	INTEREST ON NOTES AND WARRANTS						
	3007000	OPERATING TRANSFER OUT - EDH STARTUP						
	3007000	OPERATING TRANSFER OUT - EDH FUND BALANCE						
		OPERATING TRANSFERS OUT	0	0	0	0	0	0
	3009000	INTRAFUND TRANSFER						
		INTRAFUND TRANSFER	0	0	0	0	0	0
		HEALTH & HUMAN ADMINISTRATION	1,039,461	1,046,856	1,262,049	1,061,726	1,544,325	1,561,084
		FTEs	9.70	9.70	7.70	7.70	9.20	9.20

**LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0731	PUBLIC HEALTH						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	854,433	911,930	1,426,893	951,880	1,586,764	1,586,764
	3000101	SALARY	(1,706)	180				
	3000105	CELL PHONE ALLOWANCE	681	320	600	-	600	600
	3000110	OVERTIME	96,498	68,776	50,000	5,635	50,000	50,000
	3000111	COVID OVERTIME	5,174					
	3000130	EXTRA HELP	115,241	80,437	80,000	75,027	80,000	80,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	85,678	86,048	127,136	85,978	150,584	150,584
	3000202	MEDICARE	16,020	15,911	20,690	15,102	23,008	23,008
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	122,850	146,856	188,987	188,987	171,836	171,836
	3000210	SOCIAL SECURITY	65,774	68,030	88,467	64,575	98,379	98,379
	3000300	GROUP INSURANCE - HEALTH	20,164	28,202	74,238	26,984	77,190	77,190
	3000310	GROUP INSURANCE - CAFETERIA	109,065	109,679	184,920	111,311	188,160	188,160
	3000320	GROUP INSURANCE - DENTAL	4,922	5,923	10,020	5,620	10,020	10,020
	3000330	GROUP INSURANCE- LIFE	2,194	2,206	3,132	2,189	3,132	3,132
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	37,688	36,357	30,111	30,111	36,449	21,221
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	9,747	15,757	16,043	16,043	42,300	42,300
	3000510	UI INSURANCE	665	5,908	8,000	1,786	8,000	8,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(11,402)		44,239		
		SALARIES AND EMPLOYEE BENEFITS	1,545,088	1,571,118	2,309,237	1,625,467	2,526,422	2,511,194
	3001200	COMMUNICATIONS	11,889	10,714	12,500	8,364	13,000	13,000
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	4,076	5,530	5,800	7,197	12,800	12,800
	3001500	INSURANCE	12,340	22,738	20,374	20,374	20,500	18,888
	3001501	MED MAL INSURANCE	849	14,604	21,557	21,557	21,750	21,750
	3001700	MAINTENANCE-OFFICE EQUIPMENT		0	70	0	100	100
	3001701	MAINTENANCE-COUNTY VEHICLES	447	82	2,144	(72)	2,000	2,000
	3001702	MAINTENANCE-COMPUTER EQUIPMENT						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS		755		261	1,000	1,000
	3001900	MEDICAL, DENTAL & LAB SUPPLIES	9,380	34,347	40,000	28,900	51,700	51,700
	3002000	MEMBERSHIPS	4,465	8,766	10,000	9,905	10,500	10,500
	3002200	OFFICE EXPENSE	15,306	12,688	59,463	11,708	62,775	62,775
	3002201	POSTAGE	7,096	44	4,000	484	2,000	2,000
	3002300	PROFESSIONAL & SPECIALIZED SV	122,452	191,741	175,322	215,638	586,000	586,000
	3002302	IT DIRECT BILL	30,000	44,000	56,250	56,250	460,000	67,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	2,707	12,502	8,000	7,084	8,000	8,000
	3002500	RENTS AND LEASES - EQUIPMENT	12,186	10,001	11,893	7,541	17,000	17,000
	3002600	RENTS AND LEASES - BUILDING	102,800	124,303	128,611	114,043	163,000	163,000
	3002701	NON-CAPITALIZED EQUIPMENT	19,135	76,018	5,000	0	10,000	10,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	106,682	328,030	671,000	24,070	290,500	290,500
	3002801	SPECIAL DEPT. EXP. - A-87	63,971	54,773	49,617	49,616	54,500	49,617
	3002900	TRANSPORTATION AND TRAVEL	50,633	16,872	37,965	8,553	38,000	38,000
	3002901	CONFERENCES AND TRAINING	1,320	13,797	28,451	17,760	30,000	30,000
	3003000	UTILITIES	3,954	6,130	6,276	6,391	10,000	10,000
	3003010	UTILITIES-LIGHTS	6,288	9,394	9,847	10,724	22,000	22,000
	3003020	UTILITIES-WATER	1,103	2,186	2,262	1,894	3,000	3,000
	3003030	UTILITIES-SEWER	689	780	832	936	1,540	1,540
		SERVICES AND SUPPLIES	589,768	1,000,795	1,367,234	629,178	1,891,665	1,492,670

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
	110	HEALTH & SOCIAL SERVICES						
	0731	PUBLIC HEALTH						
		Page 2						
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT		29,274	388,565	0	450,000	450,000
		FIXED ASSETS	0	29,274	388,565	0	450,000	450,000
	3007000	OPERATING TRANSFER OUT - MAA (PROBATION	127,306	132,671	418,165	199,150	203,000	203,000
	3007000	OPERATING TRANSFER OUT - ISD (160)						400,000
	3007050	OPERATING TRANSFER TO TRUST		0	135,130		163,639	163,639
		OPERATING TRANSFERS OUT	127,306	132,671	553,295	199,150	366,639	766,639
	3009000	INTRAFUND TRANSFER	246,396	282,023	291,715	271,683	225,000	224,286
		PUBLIC GUARDIAN MAA					28,000	40,000
		HSS ADMINISTRATION MAA					91,000	91,000
		WRAPAROUND MAA					42,000	42,000
		MENTAL HEALTH-CERI					219,015	219,015
		VETERANS SERVICE MAA						
		ENVIRONMENTAL HEALTH						
		OTHER FINANCING USES	246,396	282,023	291,715	271,683	605,015	616,301
		PUBLIC HEALTH	2,508,558	3,015,881	4,910,046	2,725,478	5,839,741	5,836,804
		FTEs	20.20	22.10	22.50	22.50	22.50	22.50

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0751	MENTAL HEALTH						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	1,544,021	1,526,270	2,149,414	1,649,813	2,405,236	2,405,236
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	28,836	30,228	35,000	36,723	40,000	40,000
	3000130	EXTRA HELP	1,282	7,874	50,000	30,370	35,000	35,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	157,848	152,894	191,513	156,607	209,117	209,117
	3000202	MEDICARE	23,476	23,376	31,166	25,196	34,031	34,031
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	313,667	289,846	316,150	316,150	318,830	296,648
	3000210	SOCIAL SECURITY	100,382	99,949	133,264	107,732	145,514	145,514
	3000300	GROUP INSURANCE - HEALTH	62,745	68,069	125,424	67,339	125,424	125,424
	3000310	GROUP INSURANCE - CAFETERIA	196,468	191,915	279,036	186,734	279,036	279,036
	3000320	GROUP INSURANCE - DENTAL	10,675	10,222	16,500	9,411	16,500	16,500
	3000330	GROUP INSURANCE - LIFE	3,764	3,437	4,733	3,265	4,733	4,733
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	98,404	63,746	52,796	52,796	90,636	96,776
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	25,992	25,668	24,242	24,242	24,242	65,800
	3000510	UNEMPLOYMENT INSURANCE	5,176	300	5,000	-	5,000	5,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		10,472		48,183		
		SALARIES AND EMPLOYEE BENEFITS	2,572,736	2,504,266	3,414,238	2,714,561	3,733,299	3,758,815
	3001200	COMMUNICATIONS	16,090	15,752	16,000	16,849	17,000	17,000
	3001201	TELECOMMUNICATIONS						
	3001300	FOOD						
	3001400	HOUSEHOLD EXPENSES	7,457	6,206	7,500	5,577	7,500	7,500
	3001500	INSURANCE	27,873	30,640	27,517	27,517	27,519	23,867
	3001501	MED MAL INSURANCE	9,871	20,987	30,978	30,978	30,978	30,978
	3001700	MAINTENANCE-OFFICE EQUIPMENT					3,000	3,000
	3001701	MAINTENANCE-COUNTY VEHICLES	7,604	1,910	3,000	396	3,000	3,000
	3001702	MAINTENANCE-COMPUTER EQUIPMENT		697				
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	15,537	2,197	53,000	3,591	53,000	53,000
	3001900	MEDICAL, DENTAL & LAB SUPPLIES	204	0	200	17	200	200
	3002000	MEMBERSHIPS	5,528	6,744	7,000	6,634	9,000	9,000
	3002200	OFFICE EXPENSE	6,203	6,203	15,000	9,418	15,000	15,000
	3002201	POSTAGE	910	492	500	1,028	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV	596,763	599,726	650,000	389,788	600,000	600,000
	3002302	IT DIRECT BILL	64,000	46,000	71,000	71,000	71,000	95,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	895	907	1,500	1,249	1,500	1,500
	3002500	RENTS AND LEASES - EQUIPMENT	9,047	8,739	10,000	6,351	10,000	10,000
	3002600	RENTS AND LEASES - BUILDINGS	5,735					
	3002701	NON-CAPITALIZED EQUIPMENT		0	1,000	0	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	7,510	19,421	25,000	115,748	20,000	20,000
	3002801	SPECIAL DEPT. EXP. - A-87	202,553	258,020	161,482	161,484	286,000	161,482
	3002802	SPECIAL DEPT EXP - H&HS DIST (3 mths)						
	3002900	TRANSPORTATION AND TRAVEL	23,655	24,231	25,000	50,164	50,000	50,000
	3002901	CONFERENCES AND TRAINING	6,055	3,016	8,300	16,073	20,000	20,000
	3003000	UTILITIES	11,202	12,392	11,000	11,734	13,000	13,000
	3003010	UTILITIES-LIGHTS	15,694	14,712	13,000	12,087	14,000	14,000
	3003020	UTILITIES-WATER	2,411	1,937	2,000	1,693	2,750	2,750
	3003030	UTILITIES-SEWER	1,170	1,170	900	780	1,500	1,500
		SERVICES AND SUPPLIES	1,043,967	1,082,099	1,140,877	940,156	1,257,947	1,153,777

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
	110	HEALTH & SOCIAL SERVICES						
	0751	MENTAL HEALTH						
		PAGE 2						
	3004000	SUPPORT AND CARE OF PERSONS		(1,010)		373	500	500
	3004010	HOSPITAL CARE	391,847	261,999	525,000	251,395	425,000	425,000
	3004011	CARE OF HOMELESS	79,519	4,190	5,000	734	4,000	4,000
	3004012	SUPPLEMENTAL RESIDENTIAL	558,832	382,561	370,000	257,246	300,000	300,000
		RCL 14S						
	3004015	STATE HOSPITAL - MENTAL HEALTH	68					
	3004016	MANAGED CARE	68					
	3004028	PROFESSIONAL HEALTH CARE	34,176	41,008	69,500	270,672	55,663	55,663
	3004029	OUT-PATIENT SERVICES						
		OTHER CHARGES	1,064,510	688,748	969,500	780,420	785,163	785,163
	3006100	BUILDING & IMPROVEMENTS	45,183		125,000	0	125,000	125,000
	3006160	BUILDING & IMPROVEMENTS - NON CAPTLZ						
	3006200	EQUIPMENT	(2,813)					
		FIXED ASSETS	42,370	0	125,000	0	125,000	125,000
	3009000	OPERATING TRANSFER OUT		5,879		0		
		OTHER FINANCIAL USES	0	5,879	0	0	0	0
	3009000	INTRAFUND TRANSFER	201,009	199,425		236,897		
	3009000	INTRAFUND TRANSFER - PUBLIC GUARDIAN			25,000		25,000	25,000
	3009000	INTRAFUND TRANSFER - DEPT ADMIN.			192,840		192,840	244,721
		INTRAFUND TRANSFER	201,009	199,425	217,840	236,897	217,840	269,721
		MENTAL HEALTH	4,924,592	4,480,417	5,867,455	4,672,034	6,119,249	6,092,476
		FTEs	36.00	36.00	34.00	34.00	35.00	35.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0754	WRAPAROUND PROGRAM						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	183,954	236,128	448,161	261,499	503,566	503,566
	3000101	COVID OVERTIME						
	3000110	OVERTIME	1,442	6,778	7,500	2,374	20,000	20,000
	3000130	EXTRA HELP		128		125		
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	18,038	22,386	39,931	24,369	44,868	44,868
	3000202	MEDICARE	2,812	3,658	6,498	3,970	7,302	7,302
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	25,980	30,722	48,903	48,903	46,749	46,749
	3000210	SOCIAL SECURITY	12,022	15,642	27,786	16,973	31,221	31,221
	3000300	GROUP INSURANCE - HEALTH	8,229	9,925	29,088	9,115	29,088	29,088
	3000310	GROUP INSURANCE - CAFETERIA	25,205	31,800	65,472	32,852	65,472	65,472
	3000320	GROUP INSURANCE - DENTAL	892	963	3,840	1,425	3,840	3,840
	3000330	GROUP INSURANCE- LIFE	476	558		558		
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	6,573	5,765	4,775	4,775	5,765	6,201
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,888	3,565	5,704	5,704	15,040	15,040
	3000510	UNEMPLOYMENT INSURANCE			2,500	-	2,500	2,500
	3000750	YEAR END SALARIES AND BENEFITS		2,309		8,190		
		SALARIES AND EMPLOYEE BENEFITS	288,511	370,327	690,158	420,832	775,411	775,847
	3001200	COMMUNICATIONS	2,837	2,783	6,200	2,806	6,200	6,200
	3001400	HOUSEHOLD EXPENSE		120	500	0	500	500
	3001500	INSURANCE	2,241	2,873	2,559	2,559	3,017	3,715
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001702	MAINTENANCE-COMPUTER EQUIPMENT						
	3002000	MEMBERSHIPS						
	3002200	OFFICE EXPENSE	5,453	7,208	6,000	3,602	6,500	6,500
	3002201	POSTAGE				1		
	3002300	PROFESSIONAL & SPECIALIZED SV	70,154	63,463	244,600	79,479	100,000	80,000
	3002300	PROFESSIONAL & SPECIALIZED SV - PROB			10,000			10,000
	3002300	PROFESSIONAL & SPECIALIZED SV - MH			10,000			10,000
	3002302	IT DIRECT BILL	8,000	8,000	20,000	20,000	20,000	17,500
	3002400	PUBLICATION LEGAL NOTICES	217			646		
	3002500	RENTS AND LEASES - EQUIPMENT					3,000	3,000
	3002600	RENTS AND LEASES - BUILDINGS					38,100	38,100
	3002701	NON-CAPITALIZED EQUIPMENT	1,659	0	2,500	0	2,500	2,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE				1,044		
	3002801	SPECIAL DEPT. EXP. - A-87	8,596	8,674	6,232	6,232	9,541	6,232
	3002900	TRANSPORTATION AND TRAVEL	1,240	3,675	4,000	5,377	4,000	4,000
	3002901	CONFERENCES AND TRAINING		7,827	15,000	3,273	15,000	15,000
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS					4,000	4,000
	3003020	UTILITIES-WATER					800	800
	3003030	UTILITIES-SEWER					250	250
		SERVICES AND SUPPLIES	100,397	104,623	327,591	125,019	213,408	208,297
	3004000	SUPPORT AND CARE OF PERSONS	747	2,228	5,000	4,705	20,000	20,000
		OTHER CHARGES	747	2,228	5,000	4,705	20,000	20,000
	3006200	EQUIPMENT		0				
		FIXED ASSETS	0	0	0	0	0	0
	3009000	INTRAFUND TRANSFER - DEPT ADMIN.	27,555	34,134	62,840	49,859	79,746	79,746
		INTRAFUND TRANSFER	27,555	34,134	62,840	49,859	79,746	79,746
		WRAPAROUND PROGRAM	417,210	511,312	1,085,589	600,415	1,088,565	1,083,890
		FTEs	4.00	5.00	8.00	8.00	8.00	8.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0771	ALCOHOL & DRUG						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	237,297	266,258	405,540	283,364	597,065	597,065
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	365	2,230				
	3000130	EXTRA HELP		2,295	5,000	3,198	4,000	4,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	26,518	28,161	36,134	28,444	39,118	39,118
	3000202	MEDICARE	3,698	4,196	5,880	4,305	6,366	6,366
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	55,010	46,696	55,143	55,143	49,031	50,463
	3000210	SOCIAL SECURITY	15,807	17,939	25,144	18,410	27,220	27,220
	3000300	GROUP INSURANCE - HEALTH	9,919	12,924	21,089	14,816	21,089	21,089
	3000310	GROUP INSURANCE - CAFETERIA	37,586	41,771	55,651	38,063	55,651	55,651
	3000320	GROUP INSURANCE - DENTAL	1,609	1,871	2,784	2,162	2,784	2,784
	3000330	GROUP INSURANCE- LIFE	715	740	947	665	947	947
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	7,760	46,272	38,323	38,323	46,272	5,681
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	4,910	4,848	4,848	4,848	4,848	12,784
	3000510	UNEMPLOYMENT INSURANCE	(49)					
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(921)		12,440		
		SALARIES AND EMPLOYEE BENEFITS	401,145	475,280	656,483	504,181	854,391	823,168
	3001200	COMMUNICATIONS	3,456	2,208	2,250	2,089	2,100	2,100
	3001300	FOOD		174	500	314	400	400
	3001400	HOUSEHOLD EXPENSES	2,722	770	750	587	625	625
	3001500	INSURANCE	47,530	46,476	40,263	40,263	40,264	3,941
	3001501	MED MAL INSURANCE	1,916	2,395	3,536	3,536	3,536	3,536
	3001700	MAINTENANCE - EQUIPMENT						
	3001701	MAINTENANCE-COUNTY VEHICLES	144	0	500	0	500	500
	3001702	MAINTENANCE-COMPUTER EQUIPMENT						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	6,643	678	1,000	2,258	2,500	2,500
	3002000	MEMBERSHIPS	6,307	7,063	7,000	7,789	9,000	9,000
	3002200	OFFICE EXPENSE	1,255	2,494	2,500	1,400	2,000	2,000
	3002201	POSTAGE		9	200	28	100	100
	3002300	PROFESSIONAL & SPECIALIZED SV	227,267	252,682	281,613	343,422	281,613	281,613
	3002302	IT DIRECT BILL	28,000	24,000	30,000	30,000	30,000	30,000
	3002400	PUBLICATIONS AND LEGAL NOTICES		0				
	3002500	RENTS AND LEASES - EQUIPMENT	6,762	5,540	5,633	5,822	5,900	5,900
	3002600	RENTS AND LEASES - BLDGS & EQUIPMENT	56,365			50		
	3002701	NON-CAPITALIZED EQUIPMENT		0				
	3002800	SPECIAL DEPARTMENTAL EXPENSE	9,251	103,110	20,000	30,666	31,000	31,000
	3002801	SPECIAL DEPT. EXP. - A-87	27,981	31,184	7,560	7,560	7,560	7,560
	3002806	DRUG TESTING		0	5,000	0	1,500	1,500
	3002900	TRANSPORTATION AND TRAVEL	1,230	10,008	7,000	15,491	16,000	16,000
	3002901	CONFERENCES AND TRAINING	3,385	2,682	10,000	2,690	3,500	3,500
	3003000	UTILITIES	963	199	2,484	3,021	3,100	3,100
	3003010	UTILITIES-LIGHTS	5,075	398	3,105	2,710	3,000	3,000
	3003020	UTILITIES-WATER	774	137	400	374	400	400
	3003030	UTILITIES-SEWER	546	234	208	156	200	200
		SERVICES AND SUPPLIES	437,572	492,441	431,502	500,226	444,798	408,475
	3004000	SUPPORT AND CARE OF PERSONS						
	3004012	PROF SERVICES - RESIDENTIAL	12,625	3,750	10,000	5,125	10,000	10,000
	3004012	PROF SERVICES - RESIDENTIAL (CLIENT REIMB)						
		OTHER CHARGES	12,625	3,750	10,000	5,125	10,000	10,000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
	110	HEALTH & SOCIAL SERVICES						
	0771	ALCOHOL & DRUG						
		Page 2						
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT	58,636					
	3006260	EQUIPMENT - NON CAPITALIZED						
		FIXED ASSETS	58,636	0	0	0	0	0
	3007000	OPERTING TRANSFERS-OUT						
	3009000	INTRAFUND TRANSFERS - ADM COSTS	46,844	46,422	53,414	42,379	53,414	67,784
		INTRAFUND TRANSFERS	46,844	46,422	53,414	42,379	53,414	67,784
		ALCOHOL	956,822	1,017,893	1,151,399	1,051,911	1,362,603	1,309,427
		FTEs	6.80	6.80	6.80	6.80	6.80	6.80

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0801	CALIF CHILDREN'S SERVICES						
COST-CENTER								
ACCOUNT	3004000	SUPPORT AND CARE OF PERSONS	2,495	1,198	75,000	186	75,000	75,000
	3001500	INSURANCE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A-87						
	3002900	TRANSPORTATION AND TRAVEL						
		OTHER CHARGES	2,495	1,198	75,000	186	75,000	75,000
	3007000	OPERTING TRANSFERS-OUT		307				
		CALIF CHILDREN'S SERVICES	2,495	1,505	75,000	186	75,000	75,000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	110	HEALTH & SOCIAL SERVICES						
BUDGET-UNIT	0941	GRANTS AND LOANS						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	77,996	80,755	290,351	149,202	399,360	399,360
	3000110	OVERTIME	1,068	569	1,000	3,689	2,000	2,000
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	7,848	7,317	25,870	13,343	35,583	35,583
	3000202	MEDICARE	1,132	1,120	4,210	2,236	6,526	6,526
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	9,473	11,260	16,725	16,725	25,007	25,007
	3000210	SOCIAL SECURITY	4,840	4,787	18,002	9,561	24,760	24,760
	3000300	GROUP INSURANCE - HEALTH	2,866	3,280	19,998	5,040	25,452	25,452
	3000310	GROUP INSURANCE - CAFETERIA	11,129	11,180	45,012	27,726	57,288	57,288
	3000320	GROUP INSURANCE - DENTAL	718	690	2,640	819	3,360	3,360
	3000330	GROUP INSURANCE - LIFE	210	200	766	359	974	974
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,930	1,934	1,602	1,602	2,031	4,018
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,083	1,070	3,922	3,922	1,880	13,160
	3000510	UNEMPLOYMENT INSURANCE			2,000	0		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		877		855		
		SALARIES AND EMPLOYEE BENEFITS	120,293	125,039	432,098	235,079	584,221	597,488
	3001200	COMMUNICATIONS	1,521	1,516	5,000	1,732	8,300	8,300
	3001500	INSURANCE	1,373	2,801	2,620	4,376	6,000	4,463
	3001700	MAINTENANCE-OFFICE EQUIPMENT					2,700	2,700
	3001702	MAINTENANCE-COMPUTER EQUIPMENT						
	3002000	MEMBERSHIPS						
	3002200	OFFICE EXPENSE	808	2,235	4,000	4,295	8,000	8,000
	3002201	POSTAGE	36	26	500	38	500	500
	3002300	PROFESSIONAL & SPECIALIZED SV	2,855	3,630	81,500	2,130	400,000	400,000
	3002302	IT DIRECT BILL	4,000	4,000	11,250	11,250	13,000	17,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	93	78	500	969	1,500	1,500
	3002600	RENTS AND LEASES - BLDGS & EQUIPMENT					24,000	24,000
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	11,795	3,112	18,000	1,877	18,000	18,000
	3002801	SPECIAL DEPT. EXP. - A-87	(6,420)	(4,233)	29,254	29,254	6,300	29,254
	3002900	TRANSPORTATION AND TRAVEL	1,529	1,830	5,000	1,958	5,000	5,000
	3002901	CONFERENCES AND TRAINING	273	600	15,000	399	20,000	20,000
	3003000	UTILITIES- GAS					1,500	1,500
	3003010	UTILITIES-LIGHTS					1,500	1,500
	3003020	UTILITIES-WATER					1,500	1,500
	3003030	UTILITIES-SEWER					1,500	1,500
		SERVICES AND SUPPLIES	17,863	15,595	172,624	58,278	519,300	545,217
	3004050	PROGRAM GRANT AWARD	277,104	142,506	656,120	158,283	685,303	685,303
	3004500	INTEREST ON NOTES AND WARRANTS						
		OTHER CHARGES	277,104	142,506	656,120	158,283	685,303	685,303
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007050	OPERATING TRANSFER TO TRUST						
	3009000	INTRAFUND TRANSFER - HSS DISTRIBUTION						
	3009000	INTRAFUND TRANSFER	10,333	10,240	43,202	34,277	43,202	69,778
		INTRAFUND TRANSFER	10,333	10,240	43,202	34,277	43,202	69,778
		GRANTS AND LOANS	425,593	293,380	1,304,044	485,917	1,832,026	1,897,786
		FTEs	1.50	1.50	5.50	5.50	7.00	7.00
		FUND 110 FTE TOTALS	80.20	83.10	86.50	86.50	90.50	90.50
		HEALTH & SOCIAL SERVICES	10,460,590	10,571,930	15,992,338	10,851,059	18,130,863	18,180,611

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	111	CONTRACTS FUND SHERIFF						
BUDGET-UNIT	0520	SHERIFF-BOAT PATROL						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	136					
	3000102	UNIFORM ALLOWANCE	447					
	3000110	OVERTIME				149		
	3000130	EXTRA HELP	13,391	7,017	34,624	21,747	28,854	28,854
	3000200	RETIREMENT						
	3000202	MEDICARE	203	102	502	318	418	418
	3000210	SOCIAL SECURITY	866	435	2,147	1,358	1,789	1,789
	3000400	WORKERS COMPENSATION INSURANCE	2,140	649	537	537	537	479
	3000501	OTHER POST EMPLOYMENT BENEFITS						
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		1,056		933		
		SALARIES AND EMPLOYEE BENEFITS	17,183	9,259	37,810	25,042	31,598	31,540
	3001100	CLOTHING AND PERSONAL		454	800	687	800	800
	3001500	INSURANCE	2,132	4,913	4,376	2,620	4,376	2,844
	3001700	MAINTENANCE-EQUIPMENT		345	4,700	0	5,000	5,000
	3001701	MAINTENANCE-COUNTY VEHICLES	7,999	1,144	15,000	14,585	5,000	5,000
	3002300	PROFESSIONAL & SPECIALIZED SV			38,615	38,612		
	3002701	NON-CAPITALIZED EQUIPMENT	16,665	0	20,200	0	10,000	10,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	2,264	464	10,000	2,509	3,000	3,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87	4,427	(6,389)	3,056	3,056	4,558	3,056
	3002900	TRANSPORTATION AND TRAVEL	1,427	516	5,000	1,948	5,000	5,000
	3002901	CONFERENCES & TRAINING		296	10,000	3,135	5,000	5,000
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS	818	844	2,000	918	2,000	2,000
		SERVICES AND SUPPLIES	35,732	2,587	113,747	68,070	44,734	41,700
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT	41,418	0	230,000	155,968	20,000	20,000
	3006260	EQUIPMENT - NON CAPITALIZED						
		FIXED ASSETS	41,418	0	230,000	155,968	20,000	20,000
	3007000	OPERATING TRANSFER OUT						100,000
		OTHER FINANCING USES	0	0	0	0	0	100,000
		SHERIFF-BOAT PATROL	94,333	11,846	381,557	249,080	96,332	193,240
		CONTRACTS FUND SHERIFF	94,333	11,846	381,557	249,080	96,332	193,240
		FTEs	1.40	1.40	1.40	1.40	1.00	1.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	1,500,000
	3007000	OPERATING TRANS OUT- FUND 130						421,068
		OTHER FINANCING USES	0	0	4,000,764	1,500,000	1,500,000	1,921,068
		LATCF	0	0	4,000,764	1,500,000	1,500,000	1,921,068

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	115	H&SS CONTRACTS/GRANTS						
BUDGET-UNIT	0733	TOBACCO CONTROL/EDUCATION						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	91,504	98,773	129,491	118,161	123,814	123,814
	3000105	CELL PHONE ALLOWANCE	19	3	60	0		
	3000110	OVERTIME	1,189	1,354		670	500	500
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,765	8,640	11,538	10,572	11,750	11,750
	3000202	MEDICARE	1,427	1,427	1,878	1,753	1,795	1,795
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	4,274	26,465	20,334	20,334	21,124	21,124
	3000210	SOCIAL SECURITY	6,102	6,105	8,028	7,496	7,676	7,676
	3000300	GROUP INSURANCE - HEALTH	2,668	4,036	8,712	4,368	7,560	7,560
	3000310	GROUP INSURANCE - CAFETERIA	14,590	13,219	20,082	17,881	16,656	16,656
	3000320	GROUP INSURANCE - DENTAL	576	101	1,200	750	960	960
	3000330	GROUP INSURANCE- LIFE	286	241	348	305	278	278
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	4,399	4,149	3,436	3,436	4,255	1,792
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,780	2,781	1,783	1,783	3,760	3,760
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		1,722		3,801		
		SALARIES AND EMPLOYEE BENEFITS	138,579	169,016	206,890	191,310	200,128	197,665
	3001200	COMMUNICATIONS	301	222	335	318	1,000	1,000
	3001500	INSURANCE	2,271	1,930	1,719	1,719	2,000	1,095
	3002000	MEMBERSHIPS	500	2,000			200	200
	3002200	OFFICE EXPENSE	2,261	938	3,900	442	4,000	4,000
	3002201	POSTAGE			3,000	1	3,000	3,000
	3002300	PROFESSIONAL & SPECIALIZED SV	34,353	23,975	22,750	22,750	30,000	30,000
	3002302	IT DIRECT BILL	7,700	8,000	6,750	6,750	5,000	7,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	16,566	1,194	11,608	0	10,000	10,000
	3002500	RENTS & LEASES - EQUIPMENT						
	3002600	RENTS & LEASES - BUILDINGS	9,162	22,392	20,496	27,417	10,000	10,000
	3002701	NON-CAPITALIZED EQUIPMENT	10,274				150	150
	3002800	SPECIAL DEPARTMENTAL EXPENSE	18,642	25	3,150	785	8,000	8,000
	3002801	SPECIAL DEPT. EXP. - A-87	9,744	9,859	5,187	5,188	5,187	5,187
	3002802	SPECIAL DEPT EXP - H&HS DIST	26,522	26,625	19,637	15,581	17,000	19,937
	3002900	TRANSPORTATION AND TRAVEL	683	423		972	500	500
	3002901	CONFERENCES AND TRAINING	538	576	13,218	598	15,218	15,218
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS	1,373	657	1,314	1,314	1,314	1,314
	3003020	UTILITIES-WATER						
	3003030	UTILITIES-SEWER						
		SERVICES AND SUPPLIES	140,890	98,816	113,064	83,835	112,569	117,101
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		TOBACCO CONTROL/EDUCATION	279,469	267,832	319,954	275,145	312,697	314,766
		FTEs	3.85	3.90	2.50	2.50	2.00	2.00
		H&SS SERVICE CONTRACTS/GRANTS	279,469	267,832	319,954	275,145	312,697	314,766

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	118	FISH & GAME						
BUDGET-UNIT	1181	FISH & GAME FUND						
COST-CENTER								
ACCOUNT	3002200	OFFICE EXPENSE						
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV	1,750	1,050	2,000	1,225	2,100	2,100
	3002800	SPECIAL DEPARTMENTAL EXPENSE		1,145	1,000	0	1,000	1,000
	3002900	TRANSPORTATION AND TRAVEL		0	100	0	100	100
	3002901	CONFERENCES AND TRAINING						
	3004500	INTEREST ON NOTES AND WARRANTS						
		SERVICES AND SUPPLIES	1,750	2,195	3,100	1,225	3,200	3,200
		FISH & GAME FUND	1,750	2,195	3,100	1,225	3,200	3,200
		FISH & GAME	1,750	2,195	3,100	1,225	3,200	3,200

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	119	ACCUMULATIVE CAPITAL OUTLAY						
BUDGET-UNIT	1191	ACCUMULATIVE CAPITAL OUTLAY						
COST-CENTER								
ACCOUNT								
	3002300	PROFESSIONAL & SPECIALIZED SV	3,257					
	3002500	RENTS & LEASES - EQUIPMENT		0	70,000	0	70,000	70,000
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	50,000	50,000	50,000	25,401	80,000	80,000
	3004500	INTEREST ON NOTES AND WARRANTS						
		SERVICE & SUPPLIES	53,257	50,000	120,000	25,401	150,000	150,000
	3006100	BUILDINGS & IMPROVEMENTS						
	3006200	EQUIPMENT	139,246	0	235,000	9,040	300,000	300,000
		FIXED ASSETS	139,246	0	235,000	9,040	300,000	300,000
	3007000	OPERATING TRANSFER OUT - FUND 100	325,000	250,000	300,000	300,000	300,000	300,000
	3007000	OPERATING TRANSFER OUT - FUND 150			245,000	245,000	120,000	120,000
	3007000	OPERATING TRANSFER OUT - FUND 154			500,000	500,000		
		OPERATING TRANSFER OUT	325,000	250,000	1,045,000	1,045,000	420,000	420,000
	3009000	INTERFUND TRANSFERS						
		INTERFUND TRANSFERS	0	0	0	0	0	0
		ACCUMULATIVE CAPITAL OUTLAY	517,503	300,000	1,400,000	1,079,441	870,000	870,000
		ACCUMULATIVE CAPITAL OUTLAY	517,503	300,000	1,400,000	1,079,441	870,000	870,000

**LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	120	WELFARE ADMINISTRATION						
BUDGET-UNIT	0852	SOCIAL SERVICES ADMINISTRATION						
ACCOUNT	3000100	SALARIES AND WAGES	984,544	1,062,921	1,502,723	1,079,203	1,546,856	1,546,856
	3000105	CELL PHONE ALLOWANCE	1,812	1,200	2,262	600	2,262	2,262
	3000110	OVERTIME	33,195	65,459	65,000	57,758	72,000	72,000
	3000130	EXTRA HELP	27,997	39,260	50,000	14,416	50,000	50,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	98,957	93,831	133,893	93,553	146,797	146,797
	3000202	MEDICARE	15,384	16,306	21,789	16,918	22,429	22,429
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	152,756	165,897	220,136	220,136	192,000	191,418
	3000210	SOCIAL SECURITY	65,781	69,723	93,169	72,338	95,905	95,905
	3000300	GROUP INSURANCE - HEALTH	42,935	47,241	102,408	36,673	106,440	106,440
	3000310	GROUP INSURANCE - CAFETERIA	141,224	138,503	229,932	140,518	233,964	233,964
	3000320	GROUP INSURANCE - DENTAL	7,561	7,810	13,470	6,713	13,470	13,470
	3000330	GROUP INSURANCE - LIFE	2,768	2,717	3,898	2,744	3,898	3,898
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	76,655	103,232	85,499	91,284	143,000	104,884
	3000401	WORKMAN COMP CLAIMS RIEMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	18,772	18,538	19,964	19,964	52,640	52,640
	3000510	UNEMPLOYMENT INSURANCE	19,848	943	20,000	-	20,000	20,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		14,216		21,515		
		SALARIES AND EMPLOYEE BENEFITS	1,690,189	1,847,797	2,564,143	1,874,333	2,701,661	2,662,963
	3001200	COMMUNICATIONS	20,535	18,526	25,000	18,138	25,000	25,000
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	2,245	4,653	5,800	4,764	10,000	10,000
	3001500	INSURANCE	22,780	46,511	43,873	45,663	50,000	46,627
	3001700	MAINTENANCE-OFFICE EQUIPMENT	319	254	500	252	500	500
	3001701	MAINTENANCE-COUNTY VEHICLES	12,369	1,844	9,000	722	13,000	13,000
	3001702	MAINTENANCE-COMPUTER EQUIPMENT		1,020	1,000	0	1,000	1,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS		0	50,000	0	50,000	50,000
	3002000	MEMBERSHIPS	21,064	21,666	30,000	24,916	30,000	30,000
	3002200	OFFICE EXPENSE	23,504	12,089	15,000	13,863	15,000	15,000
	3002201	POSTAGE	20,247	30,680	30,000	34,611	35,000	35,000
	3002300	PROFESSIONAL & SPECIALIZED SV	502,363	572,888	663,449	389,267	397,649	397,649
	3002300	PROF & SPEC SV - PERINATAL & PROMISES			263,071		263,071	263,071
	3002300	PROF & SPEC SV - HSS QA						
	3002300	PROF & SPEC SV - WELFARE FRAUD CONTRACT			89,280		89,280	163,288
	3002300	PROF & SPEC SV - EDH						
	3002302	IT DIRECT BILL	82,000	82,000	130,000	130,000	130,000	110,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	1,371	3,144	4,000	740	4,000	4,000
	3002500	RENTS AND LEASES - EQUIPMENT	2,183	5,085	4,700	9,754	13,000	13,000
	3002600	RENTS AND LEASES - BUILDINGS	187,180	204,025	255,000	274,194	220,000	220,000
	3002701	NON-CAPITALIZED EQUIPMENT	(1,659)	18,950	15,000	10,013	15,000	15,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	148,106	341,865	456,000	612,994	550,000	550,000
	3002801	SPECIAL DEPT. EXP. - A-87	153,286	354,844	430,432	430,432	430,432	430,432
	3002802	SPECIAL DEPT EXP - H&SS DIST	454,661	450,570	534,138	430,023	687,811	687,811
	3002900	TRANSPORTATION AND TRAVEL	89,539	191,874	125,000	149,499	125,000	125,000
	3002901	CONFERENCES AND TRAINING	4,878	14,444	30,000	14,920	30,000	30,000
	3003000	UTILITIES	852	527	1,500	6,301	5,500	5,500
	3003010	UTILITIES-LIGHTS	2,174	3,842	7,500	6,186	13,000	13,000
	3003020	UTILITIES-WATER	357	675	1,200	849	2,750	2,750
	3003030	UTILITIES-SEWER	296	437	750	915	1,500	1,500
		SERVICES AND SUPPLIES	1,750,650	2,382,413	3,221,193	2,609,016	3,207,493	3,258,128
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT		0	24,810	24,806	200,000	200,000
		FIXED ASSETS	0	0	24,810	24,806	200,000	200,000
	3004500	INTEREST ON NOTES AND WARRANTS						
		SOCIAL SERVICES ADMINISTRATION	3,440,839	4,230,210	5,810,146	4,508,155	6,109,154	6,121,091
		FTEs	26.00	26.00	28.00	28.00	28.00	28.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	120	SOCIAL SERVICES						
BUDGET-UNIT	0853	PROTECTIVE SERVICES						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	753,307	737,540	1,256,242	658,848	1,319,531	1,319,531
	3000105	CELL PHONE ALLOWANCE	277	-				
	3000110	OVERTIME	72,879	82,340	100,000	78,241	100,000	100,000
	3000130	EXTRA HELP	19,943	18,649	78,000	24,123	78,000	78,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	76,251	66,046	112,052	57,578	117,685	117,685
	3000202	MEDICARE	12,792	12,570	18,216	11,085	19,133	19,133
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	121,028	145,073	152,625	152,625	118,000	117,784
	3000210	SOCIAL SECURITY	54,698	53,742	77,887	47,394	81,811	81,811
	3000300	GROUP INSURANCE - HEALTH	17,276	18,300	69,519	20,320	69,519	69,519
	3000310	GROUP INSURANCE - CAFETERIA	101,324	100,953	160,878	88,674	160,878	160,878
	3000320	GROUP INSURANCE - DENTAL	3,397	3,701	9,000	3,020	9,000	9,000
	3000330	GROUP INSURANCE - LIFE	1,948	1,809	2,753	1,525	2,753	2,753
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	47,471	27,941	23,141	17,356	25,000	33,938
	3000501	OTHER POST EMPLOYMENT BENEFITS	12,996	12,834	14,082	14,082	14,082	37,130
	3000510	UNEMPLOYMENT INSURANCE	3,953	(2,437)	5,000	0	5,000	5,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(8,034)		23,618		
		SALARIES AND EMPLOYEE BENEFITS	1,299,540	1,271,027	2,079,395	1,198,489	2,120,392	2,152,162
	3001200	COMMUNICATIONS	15,696	15,063	22,000	16,128	22,000	22,000
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	6,168	4,386	10,300	4,666	12,000	12,000
	3001500	INSURANCE	15,668	62,061	54,297	54,297	55,000	68,648
	3001700	MAINTENANCE- OFFICE EQUIPMENT	376	376	500	405	500	500
	3001701	MAINTENANCE - COUNTY VEHICLES	860	10	2,000	1,000	2,000	2,000
	3001702	MAINTENANCE - COMPUTER EQUIPMENT		0	500	72	500	500
	3001800	MAINT-BUILDING & IMPROVEMENTS	24,498	0	20,000	0	20,000	20,000
	3002000	MEMBERSHIP					3,500	3,500
	3002200	OFFICE EXPENSE	28,400	11,270	15,000	10,987	15,000	15,000
	3002201	POSTAGE	6,632	8,041	8,000	6,102	8,000	8,000
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	308,020	273,575	397,640	270,145	350,000	237,000
	3002300	PROF & SPEC SERVICES - CO COUNSEL			100,000			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
	3002300	PROF & SPEC SERVICES - LW WELFARE FRAUD CONTRACT			27,360			
	3002302	IT SERVICES	36,000	38,000	50,000	50,000	38,000	47,500
	3002308	COURT REPORTER						
	3002327	CWS/CPS CLIENT SERVICES	64,644	106,457	554,000	66,479	190,000	190,000
	3002343	APS CLIENT SERVICES		536	2,000	572	2,000	2,000
	3002400	PUBLIC & LEGAL NOTICES	754	3,447	4,600	0	4,600	4,600
	3002500	RENTS AND LEASES - EQUIPMENT	15,791	13,625	26,800	17,659	30,000	30,000
	3002600	RENTS BLDGS	168,592	204,646	189,984	189,496	200,000	200,000
	3002701	NON-CAPITALIZED EQUIPMENT	4,908	5,176	7,500	21,253	17,000	17,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	8,847	18,921	190,000	88,558	150,000	150,000
	3002900	TRANSPORTATION & TRAVEL	14,779	29,113	38,600	29,604	39,000	39,000
	3002901	CONFERENCES AND TRAINING	6,217	541	20,000	4,245	20,000	20,000
	3003000	UTILITIES	4,354	4,503	5,000	5,502	6,750	6,750
	3003010	UTILITIES - LIGHTS	13,576	13,013	14,000	13,862	15,500	15,500
	3003020	UTILITIES - WATER	1,681	2,123	2,500	1,804	2,750	2,750
	3003030	UTILITIES - SEWER	784	624	70	624	700	700
		SERVICES & SUPPLIES	747,245	815,507	1,772,651	853,460	1,204,800	1,227,948
	3004009	IHSS COUNTY SHARE	423,355	440,289	458,000	457,901	458,000	458,000
	3004025	CLIENT EXPENSE - INDEPENDENT LIVING	39,620	50,157	88,450	50,499	88,450	88,450
		OTHER CHARGES	462,975	490,446	546,450	508,400	546,450	546,450
	3006200	EQUIPMENT		0	255,190	174,371	200,000	200,000
		FIXED ASSETS	0	0	255,190	174,371	200,000	200,000
	3007000	OPERATING TRANSFERS - OUT						
		OPERATING TRANSFERS - OUT						
		PROTECTIVE SERVICES	2,509,760	2,576,980	4,653,686	2,734,720	4,071,642	4,126,560
		FTEs	18.00	18.00	19.75	19.75	19.75	19.75

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	120	SOCIAL SERVICES						
BUDGET-UNIT	0855	COMMUNITY SERVICES						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	713,687	647,615	944,062	641,130	1,039,953	1,039,953
	3000105	CELL PHONE ALLOWANCE	554					
	3000110	OVERTIME	10,794	23,413	25,000	16,615	50,000	50,000
	3000130	EXTRA HELP		1,441		7,507	8,000	8,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	69,314	58,189	85,452	57,722	98,692	98,692
	3000202	MEDICARE	11,197	10,481	13,906	10,394	15,079	15,079
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	112,896	125,137	134,151	134,151	115,000	114,616
	3000210	SOCIAL SECURITY	47,875	44,816	59,462	44,445	64,477	64,477
	3000300	GROUP INSURANCE - HEALTH	24,099	20,911	65,448	16,195	72,135	72,135
	3000310	GROUP INSURANCE - CAFETERIA	121,632	111,738	163,680	104,838	175,582	175,582
	3000320	GROUP INSURANCE - DENTAL	3,779	3,722	8,640	3,460	9,160	9,160
	3000330	GROUP INSURANCE - LIFE	2,425	1,996	2,784	1,908	2,935	2,935
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	21,033	19,071	15,795	15,795	20,500	13,063
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	15,162	14,973	14,260	14,260	39,480	39,480
	3000510	UNEMPLOYMENT INSURANCE	2,073	204	5,000	11,587	5,000	5,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(13,688)		28,555		
		SALARIES AND EMPLOYEE BENEFITS	1,156,520	1,070,019	1,537,640	1,108,562	1,715,993	1,708,172
	3001500	INSURANCE	7,435	8,037	7,157	5,368	7,500	6,572
	3002200	OFFICE EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SERVICES						
	3002324	PROF & SPEC SVS. - ISAWS	15,093	338	500	261	500	500
	3002340	CHILD CARE EXPENSE	153,512	158,926	250,000	221,722	250,000	250,000
	3002341	ANCILLARY EXPENSE	34,883	36,057	75,000	72,187	180,500	180,500
	3002342	EMPLOYMENT SERVICES CLIENT TRAVEL	(9,326)	(355)	45,000	34,811	87,100	87,100
	3002344	CAL LEARN - CHILD CARE						
	3002345	CAL LEARN - ANCILLARY EXPENSE	630	810	5,000	480	5,000	5,000
	3002346	CAL LEARN - TRANSPORTATION						
	3002400	PUBLICATIONS AND LEGAL NOTICES						
	3002800	SPECIAL DEPT. EXPENSE						
		SERVICES AND SUPPLIES	202,227	203,813	382,657	334,829	530,600	529,672
	3004024	WELFARE TO WORK - MARKETING						
		OTHER CHARGES	0	0	0	0	0	0
		COMMUNITY SERVICES	1,358,747	1,273,832	1,920,297	1,443,391	2,246,593	2,237,844
		FTEs	21.00	21.00	20.00	20.00	21.00	21.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	120	SOCIAL SERVICES						
BUDGET-UNIT	0856	PUBLIC AUTHORITY						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES		-	58,492	-	61,313	61,313
	3000110	OVERTIME						
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT		-	5,212	-	5,463	5,463
	3000202	MEDICARE		-	848	-	889	889
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	1,005	5,233			5,500	-
	3000210	SOCIAL SECURITY		-	3,627	-	3,801	3,801
	3000300	GROUP INSURANCE - HEALTH		-	4,545	-	4,545	4,545
	3000310	GROUP INSURANCE - CAFETERIA		-	10,230	-	10,230	10,230
	3000320	GROUP INSURANCE - DENTAL		-	600	-	600	600
	3000330	GROUP INSURANCE - LIFE		-	174	-	174	174
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE		824	683	683	1,735	809
	3000501	OTHER POST EMPLOYMENT BENEFITS	722	713	891	891	891	2,350
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS						
		SALARIES AND EMPLOYEE BENEFITS	1,727	6,770	85,302	1,574	95,141	90,174
	3001200	COMMUNICATIONS						
	3001201	TELECOMMUNICATIONS						
	3001300	FOOD						
	3001400	HOUSEHOLD EXPENSES						
	3001500	INSURANCE	294	310	276	276	335	321
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3001702	MAINTENANCE-COMPUTER EQUIPMENT						
	3002000	MEMBERSHIPS						
	3002200	OFFICE EXPENSE		-	3,000	-	3,000	3,000
	3002201	POSTAGE		-	150	-	150	150
	3002300	PROFESSIONAL & SPECIALIZED SV		-	3,600	-	3,600	3,600
	3002344	CAL LEARN - CHILD CARE						
	3002345	CAL LEARN - ANCILLARY EXPENSE						
	3002346	CAL LEARN - TRANSPORTATION						
	3002400	PUBLICATIONS AND LEGAL NOTICES		-	500	-	500	500
	3002500	RENTS AND LEASES - EQUIPMENT						
	3002600	RENTS AND LEASES - BUILDINGS						
	3002701	NON-CAPITALIZED EQUIPMENT UNDER \$5,000						
	3002800	SPECIAL DEPARTMENTAL EXPENSE		-	100	-	100	100
	3002801	SPECIAL DEPT. EXP. - A-87						
	3002802	SPECIAL DEPT EXP - H&HS DIST						
	3002900	TRANSPORTATION AND TRAVEL		-	400	-	400	400
	3002901	CONFERENCES AND TRAINING		-	400	-	400	400
		SERVICES AND SUPPLIES	294	310	8,426	276	8,485	8,471
	3006100	BULDING & IMPROVEMENTS						
	3006200	EQUIPMENT						
		FIXED ASSETS	-	-	-	-	-	-
		PUBLIC AUTHORITY	2,021	7,080	93,728	1,850	103,626	98,645
		FTEs	1.00	1.00	1.25	1.25	1.25	1.25

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	120	WELFARE ADMINISTRATION						
BUDGET-UNIT	0881	GENERAL RELIEF						
COST-CENTER								
ACCOUNT	3002300	PROFESSIONAL & SPECIALIZED SV	28,499	44,972	70,500	54,138	45,500	45,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE	158	0				
		SERVICES AND SUPPLIES	28,657	44,972	70,500	54,138	45,500	45,500
	3001500	INSURANCE						
	3004000	SUPPORT AND CARE OF PERSONS	204,494	79,207	200,250	155,216	225,250	225,250
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
		OTHER CHARGES	204,494	79,207	200,250	155,216	225,250	225,250
	3009004	CMSP PARTICIPATION FEE (120)						
		INTERFUND TRANSFERS	0	0	0	0	0	0
		GENERAL RELIEF	233,151	124,179	270,750	209,354	270,750	270,750
		FUND 120 FTE TOTALS	66.00	66.00	69.00	69.00	70.00	70.00
		WELFARE ADMINISTRATION	7,544,518	8,212,281	12,748,607	8,897,470	12,801,765	12,854,890

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	121	WELFARE ASSISTANCE						
BUDGET-UNIT	1211	WELFARE ASSISTANCE						
COST-CENTER								
ACCOUNT	3004000	SUPPORT AND CARE OF PERSONS	7,803,285	7,921,903	10,011,000	8,666,036	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	97,349	38,112	140,000	97,177	140,000	140,000
		OTHER CHARGES	7,900,634	7,960,015	10,151,000	8,763,213	10,151,000	10,151,000
	3007000	OPERATING TRANSFERS OUT - Fund 110-0754	157,906	185,885	372,022	399,772	372,000	411,426
		OPERATING TRANSFERS OUT	157,906	185,885	372,022	399,772	372,000	411,426
		WELFARE ASSISTANCE	8,058,540	8,145,900	10,523,022	9,162,985	10,523,000	10,562,426
		WELFARE ASSISTANCE	8,058,540	8,145,900	10,523,022	9,162,985	10,523,000	10,562,426

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	122	ROAD						
BUDGET-UNIT	1221	ROAD - MAINTENANCE						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	1,424,678	1,376,016	1,703,249	1,489,388	1,862,622	1,862,622
	3000102	UNIFORM ALLOWANCE	2,875	6,650	6,500	7,000	6,500	6,500
	3000110	OVERTIME	56,882	100,918	100,000	166,572	100,000	100,000
	3000130	EXTRA HELP	31,838	45,023	50,000	104,266	50,000	50,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	152,026	137,070	151,760	141,724	165,960	165,960
	3000202	MEDICARE	22,742	22,785	24,697	26,072	27,008	27,008
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	191,011	233,078	283,274	283,274	230,000	266,261
	3000210	SOCIAL SECURITY	97,240	97,428	105,601	111,479	115,483	115,483
	3000300	GROUP INSURANCE - HEALTH	58,280	55,028	124,480	57,887	129,153	129,153
	3000310	GROUP INSURANCE - CAFETERIA	189,553	175,646	266,099	182,157	270,772	270,772
	3000320	GROUP INSURANCE - DENTAL	9,548	8,193	15,696	8,648	15,696	15,696
	3000330	GROUP INSURANCE - LIFE	3,195	2,968	3,821	2,991	3,821	3,821
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	364,749	352,082	291,601	291,601	250,000	201,930
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	23,905	22,930	23,215	23,215	26,320	61,213
	3000510	UNEMPLOYMENT INSURANCE	4,174	5,203		4,812		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS				42,539		
		SALARIES AND EMPLOYEE BENEFITS	2,632,696	2,641,018	3,149,993	2,943,625	3,253,335	3,276,419
	3001100	CLOTHING & PERSONAL	5,288	2,942	5,500	4,847	5,500	5,500
	3001200	COMMUNICATIONS	10,711	10,819	10,000	11,750	12,000	12,000
	3001400	HOUSEHOLD EXPENSES	27,615	31,447	32,500	41,059	45,000	45,000
	3001500	INSURANCE	99,477	115,884	133,094	133,094	135,000	137,062
	3001700	MAINTENANCE-OFFICE EQUIPMENT		0	250	0	250	250
	3001701	MAINTENANCE-COUNTY VEHICLES	486,778	540,546	575,000	1,058,512	750,000	750,000
	3001702	MAINTENANCE - COMPUTER EQUIPMENT						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	2,252	12,079	10,000	17,151	40,000	40,000
	3002000	MEMBERSHIPS	575	1,215		1,603	15,000	15,000
	3002200	OFFICE EXPENSE	12,092	14,045	14,000	11,313	1,750	1,750
	3002201	POSTAGE	236	178	1,000	285	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV	273,546	175,225	353,000	67,928	350,000	350,000
	3002302	IT DIRECT BILL	28,000	28,000	36,000	36,000	40,000	37,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	3,929	2,675	4,500	1,953	2,500	2,500
	3002500	RENTS AND LEASES - EQUIPMENT	17,946	4,457	42,500	27,019	25,000	25,000
	3002600	RENTS & LEASES-BLDGS&IMPROVMTS	6,097	9,315	12,000	23,983	12,000	12,000
	3002700	SMALL TOOLS AND INSTRUMENTS	11,430	10,724	12,000	39,532	20,000	20,000
	3002701	CAPITAL EQUIPMENT UNDER \$5000		0	18,000	10,422	10,000	10,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	722,783	(198,605)	1,532,000	1,331,559	1,500,000	1,500,000
	3002801	SPECIAL DEPT. EXP. - A-87	142,237	201,220	166,038	166,038	150,000	166,038
	3002900	TRANSPORTATION AND TRAVEL	105,103	150,520	202,000	196,623	205,000	205,000
	3002901	CONFERENCES AND TRAINING	1,218	677	1,000	1,985	2,000	2,000
	3003000	UTILITIES	29,153	37,693	45,000	65,967	70,000	70,000
	3003010	UTILITIES-LIGHTS	36,125	35,794	38,000	43,734	45,000	45,000
	3003020	UTILITIES-WATER	10,425	10,848	10,000	10,826	11,000	11,000
	3003030	UTILITIES-SEWER	3,711	3,711	3,500	3,769	3,800	3,800
		SERVICES AND SUPPLIES	2,036,727	1,201,409	3,256,882	3,306,952	3,451,800	3,467,400

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
	122	ROAD						
	1221	ROAD - MAINTENANCE						
		PAGE 2						
	3004500	INTEREST ON NOTES AND WARRANTS						
	3004700	RIGHTS OF WAY						
		OTHER CHARGES	0	0	0	0	0	0
	3006000	LAND		0				
	3006100	BUILDING & IMPROVEMENTS	20,386	276,977	15,000	(883)		
	3006200	EQUIPMENT	1,281,002	31,691	1,290,000	441,739	1,200,000	1,200,000
		FIXED ASSETS	1,301,388	308,668	1,305,000	440,856	1,200,000	1,200,000
	3010000	APPROPRIATION FOR CONTINGENCIES						
		PROVISIONS FOR CONTINGENCIES	0	0	0	0	0	0
	3007000	OPERATING TRANSFER OUT						
		OPERATING TRANSFER OUT						
		ROAD MAINTENANCE	5,970,811	4,151,095	7,711,875	6,691,433	7,905,135	7,943,819
		FTE's	33.97	32.16	32.56	32.56	32.56	32.56

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	122	ROAD						
BUDGET-UNIT	1222	ROAD- CONSTRUCTION						
	3002300	PROFESSIONAL & SPECIALIZED SRVS				1,550		
	3002361	A-2						
	3002362	SKYLINE EAST						
	3002363	SKYLINE EXTENSION	23,270			31,294		
	3002365	OVERLAYS						
	3006100	BUILDING & IMPROVEMENTS	2,366,814	10,162,003		2,291,023		
	3006100	7C12 LONG VALLEY CREEK BRIDGE						
	3006100	7C70 WHITEHEAD SLOUGH			125,000		125,000	125,000
	3006100	7C81 LONG VALLEY CREEK						
	3006100	7C82 BEAVER CREEK BRIDGE			100,000		50,000	50,000
	3006100	7C88 MUDDY SLOUGH			350,000		50,000	50,000
	3006100	7C89 MUDDY SLOUGH			350,000		50,000	50,000
	3006100	BPMP-VARIOUS BRIDGES			90,000		90,000	90,000
	3006100	MOONEY ROAD RRX SIGNS						
	3006100	MOONEY ROAD REALIGNMENT						
	3006100	OHV SIGNAGE PROJECT (OHV)						
	3006100	RMRA			2,000,000		400,000	400,000
	3006100	STIP- REHAB B			1,900,000		500,000	500,000
	3006100	STIP- REHAB C			2,015,000		760,000	760,000
	3006100	STIP JANESVILLE MAIN STREET						
	3006100	STIP OVERLAY - PROJECT A (2391)						
	3006100	STIM-2 RICHMOND ROAD						
	3006100	HACKSTAFF RRX			650,000			
	3006100	JANESVILLE GUARD RAIL PROJECT			500,000			
		FIXED ASSETS	2,390,084	10,162,003	8,080,000	2,323,867	2,025,000	2,025,000
		ROAD- CONSTRUCTION	2,390,084	10,162,003	8,080,000	2,323,867	2,025,000	2,025,000
		ROAD	8,360,895	14,313,098	15,791,875	9,015,300	9,930,135	9,968,819

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	123	CEMETERY						
BUDGET-UNIT	1231	CEMETERY						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	12,306	52,296	62,119	47,462	72,210	72,210
	3000105	CELL PHONE ALLOWANCE	126	120		120		
	3000110	OVERTIME		15		205		
	3000130	EXTRA HELP	24,404	11,164	10,000	-	15,000	15,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	1,441	4,727	5,535	3,993	6,434	6,434
	3000202	MEDICARE	525	915	901	696	1,047	1,047
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	6,649	7,586	10,831	10,831	8,485	8,485
	3000210	SOCIAL SECURITY	2,244	3,911	3,851	2,975	4,477	4,477
	3000300	GROUP INSURANCE - HEALTH	579	3,831	4,727	2,228	5,103	5,103
	3000310	GROUP INSURANCE - CAFETERIA	1,546	9,063	10,639	5,061	11,243	11,243
	3000320	GROUP INSURANCE - DENTAL	95	556	624	300	648	648
	3000330	GROUP INSURANCE- LIFE	29	161	181	139	188	188
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	1,498	1,424	1,179	1,179	1,500	998
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	903	927	927	927	2,444	2,444
	3000510	UNEMPLOYMENT INSURANCE		3,497		5,083		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		1,100		(1,280)		
		SALARIES AND EMPLOYEE BENEFITS	52,345	101,293	111,514	79,919	128,779	128,277
	3001200	COMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	226	179	250	265	250	250
	3001500	INSURANCE	590	727	647	647	647	768
	3001700	MAINTENANCE-OFFICE EQUIPMENT	25					
	3001701	MAINTENANCE-COUNTY VEHICLES	814	2,190	2,000	3,226	2,000	2,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	4,600	15,320	3,500	4,915	3,500	3,500
	3002200	OFFICE EXPENSE		0	3,550	12	3,550	3,550
	3002300	PROFESSIONAL & SPECIALIZED SV	4,323	30,582	6,000	9,487	6,000	6,000
	3002302	IT DIRECT BILL						
	3002500	RENTS AND LEASES-EQUIPMENT	909	195	500	0	500	500
	3002700	SMALL TOOLS AND INSTRUMENTS	72	348	500	298	500	500
	3002701	NON-CAPITALIZED EQUIPMENT		0	500	0	500	500
	3002800	SPECIAL DEPARTMENTAL EXPENSE		0	2,500	2,082	2,500	2,500
	3002801	SPECIAL DEPT. EXP. - A-87	(27,801)	(26,073)	37,300	37,300	37,300	37,300
	3002900	TRANSPORTATION AND TRAVEL		0	700	0	700	700
	3003010	UTILITIES-LIGHTS	9,185	9,956	10,000	9,841	10,000	10,000
	3003020	UTILITIES-WATER	16,453	12,230	15,000	14,082	15,000	15,000
	3003030	UTILITIES-SEWER	3,527	3,536	5,000	3,906	5,000	5,000
		SERVICES AND SUPPLIES	12,923	49,190	87,947	86,061	87,947	88,068
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006100	BUILDING & IMPROVEMENTS		0	5,000	0	5,000	5,000
	3006200	EQUIPMENT	6,703		20,000	(22,864)		
		FIXED ASSETS	6,703	0	25,000	(22,864)	5,000	5,000
		CEMETERY	71,971	150,483	224,461	143,116	221,726	221,345
		CEMETERY	71,971	150,483	224,461	143,116	221,726	221,345
		FTEs	1.25	1.3	1.3	1.3	1.3	1.3

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	124	AVIATION						
BUDGET-UNIT	1241	AVIATION						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	6,486	6,664	34,222	13,145	41,356	41,356
	3000105	CELL PHONE ALLOWANCE	60	60		60		
	3000110	OVERTIME		7		13		
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	758	639	3,049	1,134	3,685	3,685
	3000202	MEDICARE	91	95	496	196	600	600
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	1,154	1,317	1,380	1,380	1,316	2,350
	3000210	SOCIAL SECURITY	387	406	2,122	836	2,564	2,564
	3000300	GROUP INSURANCE - HEALTH	289	336	1,394	702	1,641	1,641
	3000310	GROUP INSURANCE- CAFETERIA	802	790	3,430	1,564	3,904	3,904
	3000320	GROUP INSURANCE - DENTAL	47	48		92		
	3000330	GROUP INSURANCE - LIFE	15	14	56	27	63	63
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	219	688	570	570	200	474
	3000501	OTHER POST EMPLOYMENT BENEFITS	108	285	285	285	752	752
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		43		413		
		SALARIES AND EMPLOYEE BENEFITS	10,416	11,392	47,004	20,417	56,081	57,389
	3001400	HOUSEHOLD EXPENSE		0	250	0	250	250
	3001500	INSURANCE	6,109	7,412	9,256	9,256	10,000	9,263
	3001701	MAINTENANCE-COUNTY VEHICLES		0	500	0	500	500
	3001800	MAINT-BUILDINGS & IMPROVEMENTS		545	20,000	0	20,000	20,000
	3002200	OFFICE EXPENSE		0	100	0	100	100
	3002300	PROFESSIONAL & SPECIALIZED SV	5,782	5,180	14,500	0	14,500	14,500
	3002400	PUBLICATIONS AND LEGAL NOTICES		0	250	0	250	250
	3002500	RENTS & LEASES-EQUIPMENT		78	1,000	0	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE		1,300				
	3002801	SPECIAL DEPT. EXP. - A-87	566	1,772	1,338	1,336	1,338	1,338
	3002900	TRANSPORTATION AND TRAVEL	218	95	250	168	250	250
	3002901	CONFERENCES AND TRAINING						
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS	1,056	1,100	2,000	1,134	2,000	2,000
	3003030	UTILITIES-SEWER	728	1,038	1,500	625	1,500	1,500
		SERVICES AND SUPPLIES	14,459	18,520	50,944	12,519	51,688	50,951
	3006100	BUILDING & IMPROVEMENTS		0	305,000	0	305,000	305,000
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	305,000	0	305,000	305,000
	3007000	OPERATING TRANSFERS OUT						
		OPERATING TRANSFERS OUT						
		AVIATION	24,875	29,912	402,948	32,936	412,769	413,340
		AVIATION	24,875	29,912	402,948	32,936	412,769	413,340
		FTEs	0.15	0.4	0.4	0.4	0.4	0.4

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	125	TRIAL COURT FUNDING						
BUDGET-UNIT	0442	TRIAL COURT FUNDING-STATE SIDE						
COST-CENTER		COURT SECURITY						
ACCOUNT	3000100	SALARIES AND WAGES	320,462	305,843	413,315	397,246	470,601	470,601
	3000102	UNIFORM ALLOWANCE	3,520	3,620	3,600	3,520	4,200	4,200
	3000105	CELL PHONE ALLOWANCE	1,745	1,662	1,800	1,385	1,800	1,800
	3000110	OVERTIME	12,630	11,591	14,000	14,550	20,000	20,000
	3000130	EXTRA HELP	10,321	15,072	25,000	22,489	25,000	20,951
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	49,176	55,147	75,225	75,009	93,992	93,992
	3000202	MEDICARE	5,496	5,082	5,993	6,636	6,838	6,838
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	70,884	80,425	74,023	74,023	94,966	94,966
	3000210	SOCIAL SECURITY	6,336	3,630	7,098	7,251	8,076	8,076
	3000300	GROUP INSURANCE - HEALTH	8,464	10,138	27,624	14,044	29,124	29,124
	3000310	GROUP INSURANCE - CAFETERIA	43,569	35,403	57,936	48,579	58,296	58,296
	3000320	GROUP INSURANCE - DENTAL	1,709	1,656	3,360	2,537	3,360	3,360
	3000330	GROUP INSURANCE - LIFE	639	546	910	808	910	910
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	22,216	9,057	7,501	7,501	7,501	6,065
	3000501	OTHER POST EMPLOYMENT BENEFITS	5,054	4,991	4,991	4,991	13,160	13,160
	3000510	UNEMPLOYMENT BENEFIT						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		947		19,677		
		SALARIES AND EMPLOYEE BENEFITS	562,221	544,810	722,376	700,246	837,824	832,339
	3001150	SAFETY EQUIPMENT		0	1,248	0	3,000	3,000
	3001500	INSURANCE	2,817	3,108	2,768	2,768	2,768	2,555
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	400	1,200	1,752	1,752		
	3002302	IT DIRECT BILL	4,000	4,000	4,500	4,500	5,000	5,000
	3002701	NON-CAPITALIZED EQUIPMENT		0	2,000	0	2,000	2,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	302	132	700	66	700	700
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A87	12,730	10,493	8,200	8,200	10,465	8,200
	3002901	CONFERENCES AND TRAINING		867	3,000	227	3,000	3,000
		SERVICES AND SUPPLIES	20,249	19,800	24,168	17,513	26,933	24,455
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
		COURT SECURITY	582,470	564,610	746,544	717,759	864,757	856,794
		TRIAL COURT FUNDING	582,470	564,610	746,544	717,759	864,757	856,794
		FTEs	7.00	7.00	7.00	7.00	7.00	7.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	126	CRIM JUST FAC CONSTRUCTION						
BUDGET-UNIT	1261	CRIM JUST FAC CONSTRUCTION						
		PROJECTS						
ACCOUNT	3001500	INSURANCE	462	2	2	2		
	3002300	PROFESSIONAL & SPECIALIZED SVC						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	COST PLAN A-87						
		SERVICES AND SUPPLIES	462	2	2	2	0	0
	3004500	INTEREST ON NOTES AND WARRANTS						
		CRIM JUST FAC CONSTRUCTION	462	2	2	2	0	0

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	128	LOCAL TRANSPORTATION						
BUDGET-UNIT	5701	LTSA ADMINISTRATION						
COST-CENTER								
ACCOUNT	3000100	SALARIES AND WAGES	88,863	94,603	94,887	97,916	92,226	92,226
	3000110	OVERTIME						
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,418	8,732	8,454	8,804	8,217	8,217
	3000202	MEDICARE	1,282	1,350	1,376	1,418	1,337	1,337
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	11,412	12,483	19,593	19,593	12,000	17,505
	3000210	SOCIAL SECURITY	5,481	5,771	5,883	6,062	5,718	5,718
	3000300	GROUP INSURANCE - HEALTH	3,831	4,180	6,257	3,633	6,493	6,493
	3000310	GROUP INSURANCE - CAFETERIA	11,106	11,747	13,453	11,276	13,689	13,689
	3000320	GROUP INSURANCE - DENTAL	600	600	812	540	812	812
	3000330	GROUP INSURANCE- LIFE	218	219	228	201	228	228
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	2,075	1,800	1,491	1,491	2,000	1,313
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,134	1,169	1,169	1,169	3,083	3,083
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(298)	353		(1,753)		
		SALARIES AND EMPLOYEE BENEFITS	134,122	143,007	153,603	150,350	145,803	150,621
	3001200	COMMUNICATIONS	255	224	250	226	250	250
	3001500	INSURANCE	30,388	28,296	24,455	24,455	24,455	39,942
	3001700	MAINTENANCE - OFFICE EQUIP		0	100	0	100	100
	3001701	MAINTENANCE-COUNTY VEHICLES		0	100	0	100	100
	3002000	MEMBERSHIPS	535	560	250	615	600	600
	3002200	OFFICE EXPENSE	506	5	250	0	250	250
	3002201	POSTAGE	2	128	250	0	250	250
	3002300	PROFESSIONAL & SPECIALIZED SV	756	0	3,500	0	3,500	3,500
	3002302	IT DIRECT BILL	2,000	2,000	2,250	2,250	2,250	2,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	755	0	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	1,020	26,861	53,518	53,516	50,000	53,518
	3002900	TRANSPORTATION AND TRAVEL	240	350	1,000	559	1,000	1,000
	3002901	CONFERENCES & TRAINING	175	542	850	0	850	850
	3004900	DEPRECIATION						
		SERVICES AND SUPPLIES	36,632	60,588	86,873	83,243	83,705	102,960
	3005200	CONTRIBUTIONS TO NON GOV'T AGENCY						
	3006200	EQUIPMENT						
		FIXED ASSETS						
	3007000	OPERATING TRANSFERS OUT						
		OPERATING TRANSFERS OUT						
		LTSA ADMINISTRATION	170,754	203,595	240,476	233,593	229,508	253,581
		FTEs	1.57	1.64	1.64	1.64	1.64	1.64
		LOCAL TRANSPORTATION	170,754	203,595	240,476	233,593	229,508	253,581

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	129	PROP 56 TOBACCO-SHERIFF						
COST-CENTER	0538	TOBACCO GRANT-SHERIFF						
ACCOUNT								
	3000100	SALARIES AND WAGES	180,187	7,874	123,112	20,043	121,074	121,074
	3000102	BOOT OR UNIFORM ALLOWANCE	1,800		960	140	960	960
	3000105	CELL PHONE ALLOWANCE	1,035	23	600	-	600	600
	3000110	OVERTIME	1,605	221	13,718	229	11,926	11,926
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	29,408	1,236	19,616	1,794	20,250	20,250
	3000202	MEDICARE	2,791	129	1,785	337	1,756	1,756
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	36,591		20,450	953	3,583	3,583
	3000210	SOCIAL SECURITY	4,217	177	3,073	1,441	3,435	3,435
	3000300	GROUP INSURANCE - HEALTH	6,717		10,224	-	10,224	10,224
	3000310	GROUP INSURANCE - CAFETERIA	23,842	1,042	16,656	3,203	16,656	16,656
	3000320	GROUP INSURANCE - DENTAL	958	20	960	180	960	960
	3000330	GROUP INSURANCE- LIFE	324	15	278	52	278	278
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE			2,245	0	3,500	0
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,888		2,229	-	3,760	3,760
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(10,738)		4,139		
		SALARIES AND EMPLOYEE BENEFITS	292,363	(1)	215,906	32,511	198,962	195,462
	3001200	COMMUNICATIONS	3,738		900	0	1,340	1,340
	3001500	INSURANCE						
	3001700	MAINTENANCE - OFFICE EQUIP						
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3002200	OFFICE EXPENSE	3,477		5,000	40	5,000	5,000
	3002300	PROFESSIONAL & SPECIALIZED SV			8,000	0	15,000	15,000
	3002302	IT DIRECT BILL	10,000		4,500	0	5,000	2,500
	3002600	RENTS & LEASES-BLDGS & IMPROVEMENTS	4,493					
	3002701	NON-CAPITAL EQUIPMENT	1,247		3,500	0	6,000	6,000
	3002800	SPECIAL DEPARTMENT EXPENSE	1,117		3,550	0	8,800	8,800
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87	351		6,750	0	1,500	0
	3002900	TRANSPORTATION AND TRAVEL			4,000	0	4,472	4,472
	3002901	CONFERENCES & TRAINING	28		7,601	0	8,600	8,600
	3003000	UTILITIES	952				600	600
	3003010	UTILITIES- POWER	1,960					
		SERVICES AND SUPPLIES	27,363	0	43,801	40	56,312	52,312
	3006200	EQUIPMENT			23,000	0	23,000	23,000
		FIXED ASSETS	0	0	23,000	0	23,000	23,000
		PROP 56 TOBACCO-SHERIFF	319,726	(1)	282,707	32,551	278,274	270,774
		FTEs	4.00	0.00	2.00	2.00	2.00	2.00
		PROP 56 TOBACCO-SHERIFF	319,726	(1)	282,707	32,551	278,274	270,774

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0371	COURT APPOINTED COUNSEL						
ACCOUNT								
	3001500	INSURANCE	1,220	1,181	1,052	1,052	1,052	924
	3002200	OFFICE EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SV						
	3002301	PUBLIC DEFENDER						
	3002302	CO-DEFENDER						
	3002303	JUSTICE COURT INDIGENT DEFENSE						
	3002304	CONSOL.COURTS INDIGENT DEFENSE	162,121	265,700	200,000	153,358	200,000	200,000
	3002305	INVESTIGATIONS/COURT REPORTER		0	10,000	0	10,000	10,000
	3002325	HOMICIDE COSTS	22,720	81,745	50,000	8,283	50,000	50,000
	3002801	SPECIAL DEPT. EXP. - A-87	4,967	13,872	8,933	8,932	8,932	8,933
		SERVICES AND SUPPLIES	191,028	362,498	269,985	171,625	269,984	269,857
		COURT APPOINTED COUNSEL	191,028	362,498	269,985	171,625	269,984	269,857

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0372	PUBLIC DEFENDER DEPT						
ACCOUNT								
	3000100	SALARIES AND WAGES	272,770	71,742				
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME						
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	23,569	5,934				
	3000202	MEDICARE	4,006	1,055				
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	43,138	44,222	17,363	17,363		
	3000210	SOCIAL SECURITY	17,128	4,512				
	3000300	GROUP INSURANCE - HEALTH	8,825	2,905				
	3000310	GROUP INSURANCE - CAFETERIA	27,697	9,728				
	3000320	GROUP INSURANCE - DENTAL	1,110	280				
	3000330	GROUP INSURANCE - LIFE	539	174				
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	37,446	35,815	29,663	29,663	5,806	5,806
	3000501	OTHER POST EMPLOYMENT BENEFITS	3,610	3,565				
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(7,467)				
		SALARIES AND EMPLOYEE BENEFITS	439,838	172,465	47,026	47,026	5,806	5,806
	3001200	COMMUNICATIONS	1,486	1,236				
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES						
	3001500	INSURANCE	3,176	30,425	26,351	26,351	23,054	23,054
	3001700	MAINTENANCE - EQUIPMENT						
	3001702	MAINTENANCE -COMPUTER EQUIP						
	3002000	MEMBERSHIPS	385	0				
	3002200	OFFICE EXPENSE	2,985	2,091				
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV	13,615	400,941	792,000	792,000	792,000	792,000
		EXPERTS						
		INVESTIGATIVE SERVICES						
	3002302	IT DIRECT BILL	16,000	14,000				
	3002400	PUBLICATIONS AND LEGAL NOTICES	5,588	939				
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE		10				
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87	122,999	74,176	36,436	36,436	36,436	36,436
	3002900	TRANSPORTATION AND TRAVEL	452					
	3002901	CONFERENCES AND TRAINING	44	1,959				
		SERVICES AND SUPPLIES	166,730	525,777	854,787	854,787	851,490	851,490
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		PUBLIC DEFENDER DEPT	606,568	698,242	901,813	901,813	857,296	857,296
		FTEs	5.00	5.00	0.00	0.00	0.00	0.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0431	DISTRICT ATTORNEY						
ACCOUNT								
	3000100	SALARIES AND WAGES	629,205	641,600	755,538	704,355	830,541	830,541
	3000102	UNIFORM ALLOWANCE	720	540	1,080	1,440	1,080	1,080
	3000105	CELL PHONE ALLOWANCE		115	1,470	1,085	1,470	1,470
	3000110	OVERTIME					700	700
	3000130	EXTRA HELP		-			10,000	10,000
	3000161	VACANCY SAVINGS		0	(20,000)	0	(20,000)	(20,000)
	3000200	RETIREMENT	72,378	73,535	71,397	80,846	87,066	87,066
	3000202	MEDICARE	9,512	9,684	10,375	10,557	12,043	12,043
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	72,944	89,855	154,286	154,286	90,000	168,385
	3000210	SOCIAL SECURITY	35,037	34,922	36,547	36,073	43,054	43,054
	3000300	GROUP INSURANCE - HEALTH	18,568	19,595	31,442	19,231	28,946	28,946
	3000310	GROUP INSURANCE - CAFETERIA	65,863	67,660	76,413	71,507	78,130	78,130
	3000320	GROUP INSURANCE - DENTAL	3,014	3,128	4,032	3,052	3,564	3,564
	3000330	GROUP INSURANCE - LIFE	1,192	1,164	1,251	1,180	1,312	1,312
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	14,977	14,920	12,357	12,357	16,000	10,454
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	6,706	6,560	6,560	6,560	6,684	17,719
	3000510	UNEMPLOYMENT INSURANCE				10,800		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		3,262		25,991		
		SALARIES AND EMPLOYEE BENEFITS	930,116	966,540	1,142,748	1,139,320	1,190,590	1,274,464
	3001200	COMMUNICATIONS	1,664	1,525	1,500	1,698	2,000	2,000
	3001500	INSURANCE	23,359	19,389	18,041	18,041	20,000	17,073
	3001601	WITNESS FEES - DEPT 1					2,500	2,500
	3001602	WITNESS FEES - DEPT 2	720	935	1,500	675	3,000	3,000
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001701	MAINTENANCE-COUNTY VEHICLES	6,335					
	3001702	MAINTENANCE-COMPUTER EQUIP						
	3002000	MEMBERSHIPS	5,036	4,908	5,200	4,965	5,500	5,500
	3002200	OFFICE EXPENSE	10,279	29,379	12,000	9,908	15,000	15,000
	3002201	POSTAGE	987	777	1,500	514	1,000	1,000
	3002300	PROFESSIONAL & SPECIALIZED SV	24,079	13,772	25,500	24,734	62,000	62,000
	3002302	IT DIRECT BILL	26,000	24,000	31,500	31,500	32,000	35,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	971	2,027	2,000	1,036	5,000	5,000
	3002600	RENTS & LEASES-BLDGS&IMPROVMTS						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	4,424	1,748	10,000	4,957	10,000	10,000
	3002801	SPECIAL DEPT. EXP. - A-87	97,442	86,147	81,637	81,637	82,000	81,637
	3002900	TRANSPORTATION AND TRAVEL	1,407	11,550	14,300	13,146	15,000	15,000
	3002901	CONFERENCES AND TRAINING	603	8,189	8,000	7,482	15,000	15,000
	3003000	UTILITIES						
		SERVICES AND SUPPLIES	203,306	204,346	212,678	200,293	270,000	269,710
	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	1,133,422	1,170,886	1,355,426	1,339,613	1,460,590	1,544,174
		FTEs	8.800	9.200	9.200	9.200	9.425	9.425

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0437	HOMICIDES						
ACCOUNT								
	3001200	COMMUNICATIONS						
	3001500	INSURANCE	(8)					
	3001601	WITNESS FEES-DEPT 1						
	3001701	MAINTENANCE - COUNTY VEHICLES						
	3002200	OFFICE EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SERVICES						
	3002801	A-87	(407)			800		
	3002900	TRANSPORTION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
		SERVICE AND SUPPLIES	(415)	0	0	800	0	0
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		HOMICIDES	(415)	0	0	800	0	0
		FTEs	0.00	0.00	0.00	0.00	0.00	0.00

		ACCOUNT NAME	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2023/24
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	GENERAL FUND						
COST-CENTER	0521	SHERIFF ANIMAL CONTROL						
ACCOUNT								
	3000100	SALARIES AND WAGES	181	21,859	86,953	44,030	97,398	97,398
	3000102	UNIFORM ALLOWANCE		420	960	100	480	480
	3000105	CELL PHONE ALLOWANCE		254	1,200	115	1,200	1,200
	3000110	OVERTIME		298	10,000	3,584	6,000	6,000
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS		0	(55,398)	0		(57,356)
	3000200	RETIREMENT	24	2,870	20,651	3,992	9,243	9,243
	3000202	MEDICARE	3	277	1,261	769	1,412	1,412
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	16,896	20,694	5,291	5,291	7,871	7,871
	3000210	SOCIAL SECURITY			1,902	2,726	6,039	6,039
	3000300	GROUP INSURANCE - HEALTH		2,685	11,277	1,074	7,560	7,560
	3000310	GROUP INSURANCE - CAFETERIA		3,095	14,454	8,167	16,656	16,656
	3000320	GROUP INSURANCE - DENTAL	1	200	840	452	960	960
	3000330	GROUP INSURANCE- LIFE		44	244	137	278	278
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	6,301	1,652	1,368	1,368	1,368	1,203
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,444	1,426	1,426	1,426	3,760	3,760
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		3,045		799		
		SALARIES AND EMPLOYEE BENEFITS	24,850	58,819	102,429	74,030	160,225	102,704
	3001100	CLOTHING & PERSONAL					1,000	1,000
	3001200	COMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSE						
	3001500	INSURANCE	779	631	562	562	562	488
	3001700	MAINT-EQUIPMENT						
	3001701	MAINT-COUNTY VEHICLES						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS						
	3002200	OFFICE EXPENSE						
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV						
	3002302	IT DIRECT BILL					5,000	5,000
	3002400	PUBLICATIONS AND LEGAL NOTICES						
	3002700	SMALL TOOLS & INSTRUMENTS						
	3002701	NON-CAPITALIZED EQUIPMENT		0	1,500	0	1,500	1,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE		0	12,400	11,987	12,400	12,400
	3002801	SPECIAL DEPT. EXP. - A-87	3,502	3,232	(126)	(128)	1,800	(126)
	3002900	TRAVEL & TRANSPORTATION		0	3,320	0	3,320	3,320
	3002901	CONFERENCES & TRAINING		0	4,000	1,766	4,000	4,000
	3003000	UTILITIES						
	3003010	UTILITIES-LIGHTS						
	3003030	UTILITIES-SEWER						
		SERVICES AND SUPPLIES	4,281	3,863	21,656	14,187	29,582	27,582
	3006100	BUILDINGS & IMPROVEMENTS						
	3006200	EQUIPMENT		0	18,600	0	10,000	10,000
		FIXED ASSETS	0	0	18,600	0	10,000	10,000
		SHERIFF ANIMAL CONTROL	29,131	62,682	142,685	88,217	199,807	140,286
		FTEs	2.00	2.00	2.00	2.00	2.00	2.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0522	SHERIFF						
ACCOUNT								
	3000100	SALARIES AND WAGES	1,929,798	2,011,850	2,174,702	2,159,800	2,757,231	2,543,706
	3000102	UNIFORM ALLOWANCE	19,668	18,298	21,648	21,988	29,928	27,948
	3000105	CELL PHONE ALLOWANCE	15,492	15,551	17,400	14,873	18,000	17,400
	3000110	OVERTIME	270,487	293,523	275,000	248,043	300,000	280,000
	3000120	UNIFORM ALLOWANCE						
	3000122	RESIDENT POST ALLOWANCE						
	3000130	EXTRA HELP	54,138	42,352	50,000	27,819	50,000	30,000
	3000161	VACANCY SAVINGS		0	(100,000)	0		(100,000)
	3000200	RETIREMENT	338,457	351,550	389,575	365,227	540,765	500,469
	3000202	MEDICARE	34,906	36,279	31,533	37,733	39,980	36,884
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	375,569	502,083	501,669	487,848	516,327	516,327
	3000210	SOCIAL SECURITY	14,189	13,171	10,667	13,973	14,401	10,896
	3000300	GROUP INSURANCE - HEALTH	48,695	41,782	90,996	42,968	92,160	84,600
	3000310	GROUP INSURANCE - CAFETERIA	217,646	219,482	266,359	231,520	294,811	269,827
	3000320	GROUP INSURANCE - DENTAL	11,010	10,651	15,840	10,074	16,320	15,360
	3000330	GROUP INSURANCE - LIFE	3,219	3,168	4,492	3,658	4,770	4,492
	3000340	GROUP INSURANCE -VISION	1					
	3000400	WORKERS COMPENSATION INSURANCE	144,939	264,998	220,929	213,788	220,929	150,564
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	24,115	23,101	23,101	23,101	64,672	60,912
	3000510	UNEMPLOYMENT INSURANCE				5,884		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(13,749)		89,733		
		SALARIES AND EMPLOYEE BENEFITS	3,502,329	3,834,090	3,993,911	3,998,030	4,960,294	4,449,385
	3001100	CLOTHING & PERSONAL	6,053	3,025	5,000	4,780	7,000	7,000
	3001150	SAFETY EQUIPMENT	31,815	32,957	50,000	48,369	75,000	75,000
	3001200	COMMUNICATIONS	35,750	34,570	45,400	33,230	46,000	46,000
	3001500	INSURANCE	207,584	161,340	149,935	149,935	149,935	143,782
	3001700	MAINTENANCE-EQUIPMENT	2,842	2,561	4,800	4,725	10,000	10,000
	3001701	MAINTENANCE-COUNTY VEHICLES	39,887	29,371	50,000	30,653	50,000	40,000
	3001800	MAINTENANCE - BUILDINGS & IMPROVEMENTS	14,496	11,658	37,000	34,582	40,000	35,000
	3001900	MEDICAL, DENTAL & LAB SUPPLIES	1,990	0	5,000	643	5,000	5,000
	3002000	MEMBERSHIPS	3,236	2,536	5,500	3,493	5,500	5,500
	3002200	OFFICE EXPENSE	17,575	12,626	18,000	13,574	20,000	15,000
	3002201	POSTAGE	1,019	1,375	2,000	3,225	3,000	3,000
	3002203	CIVIL EXPENSE	18,435	1,064	10,000	4,448	7,000	7,000
	3002300	PROFESSIONAL & SPECIALIZED SV	74,844	104,558	100,000	58,785	192,621	160,621
	3002302	IT DIRECT BILL	56,000	70,000	112,500	112,500	132,500	107,500
	3002319	CORONERS EXPENSE	157,384	212,647	220,000	195,002	237,500	207,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	155	871	1,000	791	1,000	1,000
	3002600	RENTS AND LEASES	10,515	1,873	10,000	0	12,000	12,000
	3002700	SMALL TOOLS AND INSTRUMENTS		1,565	5,000	0	5,000	5,000
	3002701	NON-CAPITALIZED EQUIPMENT	354	1,904	11,024	10,142	31,300	6,300
	3002800	SPECIAL DEPARTMENTAL EXPENSE	35,787	43,655	23,310	9,349	10,000	10,000
	3002801	SPECIAL DEPT. EXP. - A-87	113,647	111,147	110,064	110,064	110,064	110,064
	3002900	TRANSPORTATION AND TRAVEL	336,107	489,827	440,000	389,006	400,000	400,000
	3002901	CONFERENCES AND TRAINING	61,279	65,887	90,000	80,813	90,000	90,000
	3003000	UTILITIES	7,455	9,759	13,000	13,685	15,000	15,000
	3003010	UTILITIES-LIGHTS	31,434	34,726	35,000	38,101	40,000	40,000
	3003020	UTILITIES-WATER	83	376	700	88	700	700
	3003030	UTILITIES-SEWER	435	485	600	486	600	600
	3004200	RETIREMENT - OTHER LONG TERM DEBT		32,028	46,676	46,676	46,000	46,000
		SERVICES AND SUPPLIES	1,266,161	1,474,391	1,601,509	1,397,145	1,742,720	1,604,567
	3006100	BUILDING & IMPROVEMENTS			15,000	0	35,000	15,100
	3006200	EQUIPMENT	12,848	6,340	55,585	25,033	200,585	55,585
		FIXED ASSETS	12,848	6,340	70,585	25,033	235,585	70,685
	3007000	OPERATING TRANSFERS OUT (NTF 182)						
	3007000	OPERATING TRANSFERS OUT (BAILIFF 125)						
	3007000	OPERATING TRANSFERS OUT (EDH 112)						
		OPERATING TRANSFERS OUT	0	0	0	0	0	0
		SHERIFF	4,781,338	5,314,821	5,666,005	5,420,208	6,938,599	6,124,637
		FTEs	33.40	32.40	32.40	32.40	35.40	32.40

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21	FY 2021/22	FY 2022/23	FY 2022/23	FY 2023/24	FY 2023/24
			ACTUALS	ACTUALS	FINAL BUDGET	ESTIMATED ACTUALS	DEPARTMENT REQUEST	DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0523	DISPATCH						
ACCOUNT								
	3000100	SALARIES AND WAGES	351,429	294,600	428,072	320,061	498,690	498,690
	3000102	UNIFORM ALLOWANCE	1,992	1,102	1,992	1,152	1,992	1,992
	3000105	CELL PHONE ALLOWANCE	1,235	1,205	1,260	1,053	1,260	1,260
	3000110	OVERTIME	39,711	39,941	50,000	46,192	50,000	50,000
	3000130	EXTRA HELP	6,592	12,285	40,000	30,822	15,000	15,000
	3000161	VACANCY SAVINGS		0	(10,000)	0		(5,000)
	3000200	RETIREMENT	41,203	31,052	42,066	31,905	49,615	49,615
	3000202	MEDICARE	6,121	5,192	6,570	5,838	7,231	7,231
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	52,637	56,997	71,243	71,243	57,218	57,218
	3000210	SOCIAL SECURITY	25,607	21,798	27,455	24,207	30,113	30,113
	3000300	GROUP INSURANCE - HEALTH	9,124	7,046	30,564	7,895	31,518	31,518
	3000310	GROUP INSURANCE - CAFETERIA	49,565	40,568	67,445	37,495	67,457	67,457
	3000320	GROUP INSURANCE - DENTAL	2,791	2,148	4,848	1,926	3,888	3,888
	3000330	GROUP INSURANCE - LIFE	768	605	1,128	733	1,128	1,128
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	11,323	9,511	7,877	6,679	7,877	6,747
	3000401	WORKERS COMPENSATION CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	5,848	5,775	5,775	5,775	15,228	15,228
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(2,731)		14,215		
		SALARIES AND EMPLOYEE BENEFITS	605,946	527,094	776,295	607,191	838,215	832,085
	3001200	COMMUNICATIONS	1,289	1,279	3,000	1,351	3,000	2,000
	3001201	TELECOMMUNICATIONS						
	3001500	INSURANCE	3,470	3,723	3,316	3,316	3,316	3,049
	3001700	MAINTENANCE-OFFICE EQUIPMENT	3,101	4,866	5,000	3,059	5,000	5,000
	3002200	OFFICE EXPENSE	1,815	2,930	3,000	807	3,000	3,000
	3002201	POSTAGE		730	1,000	0	1,000	1,000
	3002300	PROFESSIONAL SERVICES	15,848	16,483	25,000	14,676	25,000	20,000
	3002302	IT DIRECT BILL	8,000	8,000	11,250	11,250	13,082	10,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	132			225		
	3002600	RENTS AND LEASES - RADIO VAULTS	8,826	9,187	11,000	9,546	11,345	11,345
	3002800	SPECIAL DEPT. EXPENSE	3,431	3,130	6,500	6,217	5,000	5,000
	3002801	SPECIAL DEPT. EXP. - A-87	24,156	22,088	10,356	10,356	14,418	10,356
	3002900	TRANSPORTATION AND TRAVEL			168	168		
	3002901	CONFERENCES AND TRAINING	60	1,333	8,000	917	10,000	10,000
	3003000	UTILITIES	558	592	1,000	752	1,000	1,000
	3003010	UTILITIES - LIGHTS	3,238	3,313	3,082	3,790	4,000	4,000
	3004200	RETIREMENT - OTHER LONG TERM DEBT		16,016	22,962	22,050	22,962	22,962
		SERVICES AND SUPPLIES	73,924	93,670	114,634	88,480	122,123	108,712
	3006200	EQUIPMENT					40,000	30,000
		EQUIPMENT	0	0	0	0	40,000	30,000
		DISPATCH	679,870	620,764	890,929	695,671	1,000,338	970,797
		FTEs	8.10	8.10	8.10	8.10	8.10	8.10

**LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0525	SHERIFF-JAIL						
ACCOUNT								
	3000100	SALARIES AND WAGES	1,344,122	1,438,833	2,034,852	1,353,793	2,291,163	2,273,275
	3000102	UNIFORM ALLOWANCE	15,510	16,180	24,408	12,338	23,640	23,568
	3000105	CELL PHONE ALLOWANCE	1,842	1,616	2,340	1,685	2,400	2,340
	3000110	OVERTIME	232,991	228,783	220,000	209,873	220,000	220,000
	3000120	UNIFORM ALLOWANCE						
	3000130	EXTRA HELP	3,456	4,912	15,000	2,227	15,000	10,000
	3000160	FURLOUGH SAVINGS						
	3000161	VACANCY SAVINGS		0	(150,000)	0		(428,416)
	3000200	RETIREMENT	198,064	209,540	283,626	190,410	334,154	329,305
	3000202	MEDICARE	23,564	25,049	29,505	23,494	33,222	32,962
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	333,491	395,047	348,572	348,572	323,641	323,641
	3000210	SOCIAL SECURITY	26,396	25,068	35,209	27,288	29,765	29,765
	3000300	GROUP INSURANCE - HEALTH	54,449	38,171	131,028	34,167	150,195	149,817
	3000310	GROUP INSURANCE - CAFETERIA	168,128	149,979	347,856	133,602	318,134	318,134
	3000320	GROUP INSURANCE - DENTAL	7,738	5,349	18,240	4,438	18,440	18,440
	3000330	GROUP INSURANCE- LIFE	2,803	3,199	5,750	3,362	5,251	5,251
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	361,043	318,451	269,856	264,511	269,856	228,097
	3000401	WORKMAN COMP CLAIMS REIMB	(17,434)	(4,032)				
	3000501	OTHER POST EMPLOYMENT BENEFITS	28,014	30,588	29,875	29,875	29,875	72,192
	3000510	UNEMPLOYMENT INSURANCE	2,614	6,823		3,796		
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(1,229)		39,275		
		SALARIES AND EMPLOYEE BENEFITS	2,786,791	2,892,327	3,646,117	2,682,706	4,064,736	3,608,371
	3001100	CLOTHING & PERSONAL	16,891	19,892	35,000	30,104	35,000	30,000
	3001150	SAFETY EQUIPMENT	16,387	10,633	15,000	0	25,000	10,000
	3001200	COMMUNICATIONS	2,838	3,240	6,000	4,263	6,000	5,000
	3001300	FOOD	317,322	346,547	350,000	346,265	30,000	10,000
	3001400	HOUSEHOLD EXPENSES	103,441	108,347	120,000	111,828	70,000	60,000
	3001500	INSURANCE	73,771	138,229	120,060	120,060	120,060	139,526
	3001700	MAINTENANCE-OFFICE EQUIPMENT	1,176	1,115	1,500	317	1,500	1,500
	3001701	MAINTENANCE-COUNTY VEHICLES	975	1,941	6,000	1,350	6,000	6,000
	3001800	MAINT-BUILDINGS & IMPROVEMENTS	72,981	77,268	80,000	41,349	80,000	50,000
	3001900	MEDICAL, DENTAL & LAB SUPPLIES	3,547	5,176	10,000	2,574	10,000	5,000
	3002200	OFFICE EXPENSE	12,342	11,806	16,000	13,198	16,000	15,000
	3002201	POSTAGE	728	10	800	14	800	800
	3002204	LIVE SCAN EXPENSE	4,024	3,582	8,000	6,247	8,000	8,000
	3002300	PROFESSIONAL & SPECIALIZED SV	92,519	103,500	182,000	116,004	771,582	771,582
	3002302	IT DIRECT BILL	24,000	24,000	36,000	36,000	41,860	40,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	1,111	524	1,000	936	1,000	1,000
	3002700	SMALL TOOLS AND INSTRUMENTS						
	3002701	NON-CAPITALIZED EQUIPMENT	3,707	7,538	8,000	529	8,000	3,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	20,640	4,427	8,500	8,631	4,500	4,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE-OTHER						
	3002801	SPECIAL DEPT. EXP. - A-87	234,398	219,492	281,702	281,704	281,702	281,702
	3002900	TRANSPORTATION AND TRAVEL	16,127	31,914	34,515	49,901	50,000	50,000
	3002901	CONFERENCES AND TRAINING	39,411	27,426	40,000	32,939	40,000	40,000
	3002902	MENTAL HEALTH TRAINING		5,410	5,000	0	5,000	5,000
	3003000	UTILITIES	85,326	96,817	110,000	106,491	110,000	110,000
	3003010	UTILITIES-LIGHTS	141,523	133,016	152,000	145,496	152,000	152,000
	3003020	UTILITIES-WATER	18,115	20,136	32,000	19,340	32,000	32,000
	3003030	UTILITIES-SEWER	11,685	11,746	12,000	11,685	12,000	12,000
	3004200	RETIREMENT - OTHER LONG TERM DEBT		32,028	47,409	47,409	47,409	47,409
		SERVICES AND SUPPLIES	1,314,985	1,445,760	1,718,486	1,534,634	1,965,413	1,891,019
	3006100	BUILDING AND IMPROVEMENTS	677,500				95,000	30,000
	3006200	EQUIPMENT	69,704	356,901	275,000	70,140	496,233	396,233
		FIXED ASSETS	747,204	356,901	275,000	70,140	591,233	426,233
	3007000	OPERATING TRANSFERS - OUT	0	0	0	0	0	0
		SHERIFF-JAIL	4,848,980	4,694,988	5,639,603	4,287,480	6,621,382	5,925,623
		FTEs	38.80	42.90	41.90	41.90	39.40	38.40

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	130	LOCAL PUBLIC SAFETY FUND						
BUDGET-UNIT	0526	JAIL PHYSICIAN						
COST-CENTER								
ACCOUNT								
	3001500	INSURANCE	37,843	42,058	51,053	51,053	51,053	53,599
	3001900	MEDICAL,DENTAL & LAB SUPPLIES		914				
	3002300	PROFESSIONAL & SPECIALIZED SV	1,396,629	1,478,809	1,540,116	1,539,884	1,586,062	1,586,062
	3002302	IT DIRECT BILL	2,000	2,000	2,250	2,250	2,500	2,500
	3002801	SPECIAL DEPT. EXP. - A-87	9,885	11,784	17,336	17,336	15,492	17,336
	3002701	NON CAPITAL EQUIPMENT			2,250	0		
		SERVICES AND SUPPLIES	1,446,357	1,535,565	1,613,005	1,610,523	1,655,107	1,659,497
		JAIL PHYSICIAN	1,446,357	1,535,565	1,613,005	1,610,523	1,655,107	1,659,497

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	0528	JAIL HOSPITAL CARE						
ACCOUNT								
	3001500	INSURANCE	244	326	290	290	290	234
	3001900	MEDICAL, DENTAL & LAB SUPPLIES						
	3002300	PROFESSIONAL SERVICES	38,463	27,872	70,000	35,897	70,000	70,000
	3002801	SPECIAL DEPT. EXP. - A-87	3,157	5,479	(2,043)	(2,044)	3,000	(2,043)
	3002900	TRANSPORTATION AND TRAVEL						
		SERVICES AND SUPPLIES	41,864	33,677	68,247	34,143	73,290	68,191
		JAIL HOSPITAL CARE	41,864	33,677	68,247	34,143	73,290	68,191

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	130	LOCAL PUBLIC SAFETY FUND						
COST-CENTER	562	SHERIFF-ANNEX						
ACCOUNT								
	3001100	CLOTHING & PERSONAL						
	3001150	SAFETY EQUIPMENT						
	3001200	COMMUNICATIONS						
	3001300	FOOD						
	3001400	HOUSEHOLD EXPENSES						
	3001500	INSURANCE		627	559	559	559	212
	3001700	MAINTENANCE-OFFICE EQUIPMENT						
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3001800	MAINT-BUILDINGS & IMPROVEMENTS		1,466	5,000	1,325	100,000	25,000
	3001900	MEDICAL,DENTAL & LAB SUPPLIES						
	3002200	OFFICE EXPENSE		0				
	3002201	POSTAGE						
	3002204	LIVE SCAN EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SV		472	6,000	5,916	6,000	6,000
	3002302	IT DIRECT BILL		0				
	3002400	PUBLICATIONS AND LEGAL NOTICES						
	3002700	SMALL TOOLS AND INSTRUMENTS						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE		0				
	3002800	SPECIAL DEPARTMENTAL EXPENSE-OTHER						
	3002801	SPECIAL DEPT. EXP. - A-87						
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
	3002902	MENTAL HEALTH TRAINING						
	3003000	UTILITIES		15,678	22,000	18,507	22,000	22,000
	3003010	UTILITIES-LIGHTS		18,233	22,000	24,808	25,000	25,000
	3003020	UTILITIES-WATER		3,953	4,400	205	4,400	4,400
	3003030	UTILITIES-SEWER		2,160	2,000	1,500	2,000	2,000
		SERVICES AND SUPPLIES	0	42,589	61,959	52,820	159,959	84,612
	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	0	42,589	61,959	52,820	159,959	84,612
		FTEs	0.00	0.00	0.00	0.00	0.00	0.00
		LOCAL PUBLIC SAFETY FUND	13,758,143	14,536,712	16,609,657	14,602,913	19,236,352	17,644,970
		FUND 130 FTE TOTALS	96.100	99.600	93.600	93.600	94.325	90.325

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	131	SUPPLEMENTAL LAW ENFORCEMENT						
COST-CENTER	1311	COPS GRANT						
ACCOUNT								
	3005200	CONTRIBUTIONS NON- CO-GOV AGENCY						
		SHERIFF (JAIL)						
		DISTRICT ATTORNEY						
		SHERIFF (FRONT LINE)						
		POLICE DEPT (FRONT LINE)						
		JUVENILE JUSTICE						
ACCOUNT	3007000	OPERATING TRANSFER - OUT						
	3001500	INSURANCE						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	A-87	116	972	6,764	6,764	6,764	6,764
		SERVICE & SUPPLIES	116	972	6,764	6,764	6,764	6,764
	3005200	CONTRIBUTIONS TO NON GOV'T AGENCY	225,000	167,556	161,285	161,285	165,271	165,271
	3007000	OPERATING TRANSFER OUT	193,035	187,871	185,000	185,000	177,257	180,552
		COPS GRANT	418,151	356,399	353,049	353,049	349,292	352,587
		SUPPLEMENTAL LAW ENFORCEMENT	418,151	356,399	353,049	353,049	349,292	352,587

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	131	SUPPLEMENTAL LAW ENFORCEMENT						
COST-CENTER	1312	RURAL CRIME PREVENTION ACT						
ACCOUNT								
	3001100	CLOTHING & PERSONAL						
	3001500	INSURANCE						
	3002600	RENTS & LEASES - BUILDINGS						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A-87	95	227	51	52	51	51
	3002900	TRAVEL & TRANSPORTATION						
	3002901	CONFERENCES AND TRAINING						
		SERVICES & SUPPLIES	95	227	51	52	51	51
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007000	TRANSFERS OUT (TO 182)						
	3007000	TRANSFERS OUT (TO 130)	522,038	524,041	535,000	530,739	523,990	535,000
		TRANSFERS OUT	522,038	524,041	535,000	530,739	523,990	535,000
		RURAL CRIME PREVENTION ACT	522,133	524,268	535,051	530,791	524,041	535,051
		SUPPLEMENTAL LAW ENFORCEMENT	940,284	880,667	888,100	883,840	873,333	887,638

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	132	INMATE WELFARE						
COST-CENTER	0534	STATE						
ACCOUNT								
	3001100	CLOTHING						
	3001500	INSURANCE						
	3001700	MAINTENANCE - EQUIPMENT						
	3002200	OFFICE EXPENSE						
	3002701	NON-CAPITALIZED EQUIPMENT		22,827				
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A-87						
		SERVICES & SUPPLIES	0	22,827	0	0	0	0
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		INMATE WELFARE STATE	0	22,827	0	0	0	0

LASSEN COUNTY
2023/2024

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND BUDGET-UNIT COST-CENTER ACCOUNT	133 0535	INMATE WELFARE COUNTY						
	3000100	SALARIES & WAGES	18,504	16,858	22,139	18,613	26,588	26,588
	3000102	UNIFORM ALLOWANCE	120	70	120	120	120	120
	3000110	OVERTIME	1,585	668	5,000	669	5,000	5,000
	3000130	EXTRA HELP		-				
	3000160	FURLOUGH SAVINGS						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	1,674	1,502	1,981	1,666	2,523	2,523
	3000202	MEDICARE	317	273	321	295	386	386
	3000204	PERS MEMBER						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	2,213	2,642	4,080	4,080	3,327	3,327
	3000210	SOCIAL SECURITY	1,354	1,166	1,373	1,261	1,648	1,648
	3000300	GROUP INSURANCE - HEALTH	1,278	1,222	1,830	1,355	3,222	3,222
	3000310	FLEX PLAN / CAFETERIA PLAN	3,714	3,221	4,164	3,043	4,164	4,164
	3000320	GROUP INSURANCE - DENTAL	240	201	240	180	240	240
	3000330	GROUP INSURANCE - LIFE	53	48	70	52	70	70
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	632	532	441	441	441	306
	3000501	OTHER POST EMPLOYMENT BENEFITS	361	357	357	357	940	940
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		76		516		
		SALARIES AND EMPLOYEE BENEFITS	32,045	28,836	42,116	32,648	48,669	48,534
	3001500	INSURANCE	908	975	868	868	868	725
	3001700	MAINTENANCE - EQUIPMENT		0	1,500	0	1,500	1,500
	3002200	OFFICE EXPENSE	1,760	418	5,000	0	5,000	5,000
	3002701	NON-CAPITALIZED EQUIPMENT		15,464	20,000	0	10,000	10,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	102,385	72,728	117,578	64,866	85,000	85,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A-87	28,335	31,231	4,781	4,780	4,781	4,781
		SERVICES & SUPPLIES	133,388	120,816	149,727	70,514	107,149	107,006
	3006200	EQUIPMENT			20,000	0		
		EQUIPMENT	0	0	20,000	0	0	0
		INMATE WELFARE COUNTY	165,433	149,652	211,843	103,162	155,818	155,540
		FTE's	0.50	0.50	0.50	0.50	0.50	0.50

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	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	0	5,641	0	5,641	5,641
	3006200	EQUIPMENT						
		SHERIFF ASSET FORFEITURE	0	0	5,641	0	5,641	5,641

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	135	FLEET MAINTENANCE						
COST-CENTER	0352	FLEET MAINTENANCE						
ACCOUNT								
	3000100	SALARIES AND WAGES	82,529	92,336	113,209	71,263	108,691	108,691
	3000102	UNIFORM ALLOWANCE	390	470	552	142	552	552
	3000105	CELL PHONE ALLOWANCE	28	-	60	-	60	60
	3000110	OVERTIME	7,251	10,249	8,000	5,463	8,000	8,000
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	8,596	9,355	11,474	7,279	12,062	12,062
	3000202	MEDICARE	1,328	1,591	1,642	1,182	1,576	1,576
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	22,325	17,865	19,115	19,115	12,740	12,740
	3000210	SOCIAL SECURITY	5,234	6,271	6,457	4,476	6,124	6,124
	3000300	GROUP INSURANCE - HEALTH	1,518	1,676	12,072	1,720	13,476	13,476
	3000310	GROUP INSURANCE - CAFETERIA	11,470	12,092	17,477	9,435	17,489	17,489
	3000320	GROUP INSURANCE - DENTAL	262	284	1,008	228	1,008	1,008
	3000330	GROUP INSURANCE- LIFE	170	190	292	168	292	292
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	53,813	19,657	16,280	16,280	16,280	1,566
	3000401	WORKERS COMPENSATION INSURANCE CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,155	1,854	1,497	1,497	3,948	4,888
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		94		(3,871)		
		SALARIES AND EMPLOYEE BENEFITS	196,069	173,984	209,135	134,377	202,298	188,524
	3001200	COMMUNICATIONS	100	99	600	106	600	600
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES						
	3001500	INSURANCE	952	579	516	516	516	3,923
	3001701	MAINTENANCE-COUNTY VEHICLES	53,621	56,102	95,000	75,391	95,000	95,000
	3001800	MAINTENANCE-BUILDINGS & IMPROVEMENTS	703	1,702	20,000	4,733	20,000	20,000
	3002200	OFFICE EXPENSE	380	0	2,000	335	2,000	2,000
	3002203	CIVIL EXPENSE						
	3002300	PROFESSIONAL & SPECIALIZED SV			2,200	1,857		
	3002302	IT DIRECT BILL	2,000	2,000	2,250	2,250	2,500	2,500
	3002400	POSTAGE						
	3002400	PUBLICATIONS AND LEGAL NOTICES		0	50	0	50	50
	3002701	NON-CAPITALIZED EQUIPMENT	4,290	0	27,800	0	30,000	30,000
	3002800	SPECIAL DEPARTMENT EXPENSE	3,068	768	3,000	2,848	3,000	3,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	37,334	37,892	15,937	15,937	30,000	15,937
	3002900	TRANSPORTATION AND TRAVEL	5,361	14,873	25,000	11,956	25,000	25,000
	3003000	UTILITIES HEATING FUEL	5,266	5,705	10,000	7,322	10,000	10,000
	3003010	UTILITIES - LIGHTS	7,409	6,980	8,000	7,626	8,000	8,000
	3003020	UTILITIES - WATER	1,035	1,046	2,000	993	2,000	2,000
	3003030	UTILITIES - SEWER	615	615	1,000	615	1,000	1,000
	3004900	DEPRECIATION	289,892	284,593				
		SERVICES AND SUPPLIES	412,026	412,954	215,353	132,485	229,666	219,010
	3006100	BUILDING AND IMPROVEMENT		0	100,000	0	100,000	100,000
	3006200	EQUIPMENT		0	928,868	198,700	871,530	871,530
		FIXED ASSETS	0	0	1,028,868	198,700	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	608,095	586,938	1,453,356	465,562	1,403,494	1,379,064
		FTEs	1.60	2.60	2.10	2.10	2.60	2.60

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	136	EMERGENCY SERVICES						
BUDGET UNIT	0661	EMERGENCY SERVICES						
COST CENTER								
ACCOUNT	3001500	INSURANCE	7,396	8,604	7,663	7,663	7,663	6,393
	3002302	IT DIRECT BILL						
	3002701	NON-CAPITALIZED EQUIPMENT		0	2,500	0	2,500	2,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE		36,667	105,400	83,010	125,000	125,000
	3002801	A-87	(169)	0	0	0		
		SERVICES & SUPPLIES	7,227	45,271	115,563	90,673	135,163	133,893
	3005200	CONTRIBUTIONS NON-CO.GOV.AGENC		57,620	552,570	586,746		
		CONTRIBUTIONS NON-CO.GOV.AGENC	0	57,620	552,570	586,746	0	0
	3006200	EQUIPMENT	13,250	1,551	237,000	79,776	157,300	157,300
		FIXED ASSETS	13,250	1,551	237,000	79,776	157,300	157,300
	3007000	OPERATING TRANSFERS OUT		0	241,000	179,149		
		OPERATING TRANSFERS OUT	0	0	241,000	179,149	0	0
		EMERGENCY SERVICES	20,477	104,442	1,146,133	936,344	292,463	291,193

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	137	DELINQUENT TAXES - ROLL COST						
COST CENTER	0073	TAX COLLECTOR						
ACCOUNT								
	3002200	OFFICE EXPENSE	1,169	4,927	5,000	0	5,000	5,000
	3002201	POSTAGE	5,000	2,000	2,000	78	2,000	2,000
	3002300	PROFESSIONAL SERVICES	9,972	11,982	15,000	0	15,000	15,000
	3002400	PUBLICATIONS	3,500	3,420	3,500	90	3,500	3,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION & TRAVEL		0				
		SERVICES & SUPPLIES	19,641	22,329	25,500	168	25,500	25,500
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006200	EQUIPMENT						
		FIXED ASSETS						
	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	49,641	52,329	55,500	30,168	55,500	55,500

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	138	CO LOCAL REVENUE FUND - AB 109						
COST-CENTER	0551	LOCAL COMMUNITY CORRECTIONS						
ACCOUNT								
	3000100	SALARIES AND WAGES	266,934	243,870	317,879	308,945	383,237	383,237
	3000102	UNIFORM ALLOWANCE	2,165	1,920	3,000	2,480	3,000	3,000
	3000105	CELL PHONE ALLOWANCE	554	600	600	600	600	600
	3000110	OVERTIME	30,953	30,804	25,000	45,437	30,000	30,000
	3000130	EXTRA HELP		340				
	3000161	VACANCY SAVINGS					(73,857)	(73,857)
	3000200	RETIREMENT	41,110	35,303	64,075	38,233	54,939	54,939
	3000202	MEDICARE	4,560	4,104	4,609	5,322	5,557	5,557
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	53,826	63,981	59,024	59,024	63,981	73,857
	3000210	SOCIAL SECURITY	10,068	7,725	8,414	10,646	10,706	10,706
	3000300	GROUP INSURANCE - HEALTH	10,379	11,989	21,978	16,746	20,790	20,790
	3000310	GROUP INSURANCE - CAFETERIA	37,789	32,789	54,060	40,354	54,132	54,132
	3000320	GROUP INSURANCE - DENTAL	1,267	1,429	2,640	1,951	3,120	3,120
	3000330	GROUP INSURANCE - LIFE	556	527	696	783	905	905
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	46,104	5,903	5,120	5,120	42,465	4,398
	3000401	WORKERS COMPENSATION INSURANCE CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	3,971	3,922	4,635	4,635	12,220	12,220
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		(1,536)		15,555		
		SALARIES AND EMPLOYEE BENEFITS	510,236	443,670	571,730	555,831	611,795	583,604
	3001100	CLOTHING & PERSONAL	177	0	25,000	0	25,000	25,000
	3001150	SAFETY EQUIPMENT AND CLOTHING	6,088	16,416	525,000	444,813	25,000	25,000
	3001200	COMMUNICATIONS	231	992	7,000	1,691	7,000	7,000
	3001500	INSURANCE	5,518	6,462	5,754	5,754	7,500	4,974
	3001900	MEDICAL, DENTAL & LAB SUPPLIES						
	3002200	OFFICE EXPENSE	68	468	1,500	123	1,500	1,500
	3002201	POSTAGE						
	3002202	INMATE PROGRAM/EDUCATIONAL	1,000	14,828	50,000	11,863	25,000	25,000
	3002300	PROFESSIONAL & SPECIALIZED SV	23,528	32,861	180,000	41,768	100,000	100,000
	3002300	PROFESSIONAL & SPECIALIZED SV - BH MOU						
	3002302	IT DIRECT BILL	4,000	2,000	5,000	5,000	5,000	2,500
	3002800	SPECIAL DEPARTMENT EXPENSE	1,270	756	6,000	2,048	6,000	6,000
	3002801	SPECIAL DEPARTMENT EXPENSE - A87	53,018	62,703	15,500	15,500	65,000	15,500
	3002900	TRANSPORTATION AND TRAVEL					50,000	50,000
	3002901	CONFERENCES & TRAINING		112	20,000	25,532	25,000	25,000
	3003000	UTILITIES						
		SERVICES AND SUPPLIES	94,898	137,598	840,754	554,092	342,000	287,474
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
		OTHER CHARGES	0	0	0	0	0	0
	3006200	EQUIPMENT		0	100,000	8,584	50,000	50,000
		FIXED ASSETS	0	0	100,000	8,584	50,000	50,000
	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			300,000	300,000
	3007000	OPERATING TRANSFER OUT - JAIL HOSPITAL	300,000	300,000			300,000	300,000
	3007000	OPERATING TRANSFER OUT - PROB ADMIN COS	390,177	389,582			746,212	746,212
	3007000	OPERATING TRANSFER OUT - SPACE NDS/RMDL						
	3007000	OPERATING TRANSFER OUT - PUBLIC SAFETY	400,000					
	3007000	OPERATING TRANSFER OUT			355,370	355,370		
		OTHER FINANCING USES	1,390,177	989,582	355,370	355,370	1,346,212	1,346,212
		LOCAL COMMUNITY CORRECTIONS	1,995,311	1,570,850	1,867,854	1,473,877	2,350,007	2,267,290
		FTEs	5.50	5.50	6.50	6.50	6.50	6.50

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	0678	PROPERTY TAX SYSTEM EQUIPMENT						
ACCOUNT								
	3002800	SPECIAL DEPARTMENT EXPENSE		0	20,000	0	20,000	20,000
	3002801	A-87 COST PLAN						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002901	CONFERENCES AND TRAINING						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	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	27,500	47,500	27,500	47,500	47,500

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	1072	BROADBAND						
ACCOUNT								
	3002800	SPECIAL DEPARTMENT EXPENSE			475,000		475,000	475,000
	3002801	A-87 COST PLAN						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002901	CONFERENCES AND TRAINING						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	475,000	0	475,000	475,000
	3007000	OPERATING TRANSFER OUT			25,000		25,000	25,000
		OTHER FINANCING USES	0	0	25,000	0	25,000	25,000
		BROADBAND	0	0	500,000	0	500,000	500,000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	0	2,500	2,500
		OTHER						
	3002801	A87 COST PLAN						
	3002901	CONFERENCES & TRAINING		0	7,000	0	7,000	7,000
		SERVICES AND SUPPLIES	0	0	9,500	0	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	0	9,500	0	9,500	9,500

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	6787	PROP TAX ADM-TAX COLLECTOR						
ACCOUNT								
	3001200	COMMUNICATIONS	100	99		106	110	110
	3002302	IT DIRECT BILL						
	3002317	PROCESS SERVER	700	(315)	1,200	0	1,200	1,200
	3002800	SPECIAL DEPARTMENTAL EXPENSE	668,689	57,598	19,000	11,424	15,000	15,000
		SERVICES AND SUPPLIES	669,489	57,382	20,200	11,530	16,310	16,310
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFER OUT						
		OTHER FINANCIAL USES	0	0	0	0	0	0
		PROP TAX ADM-TAX COLLECTOR	669,489	57,382	20,200	11,530	16,310	16,310

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	140	GENERAL / CONTRACTS						
COST-CENTER	6788	PROPERTY TAX ADM - ASSESSOR						
ACCOUNT								
	3000100	SALARIES AND WAGES	317	144	31,654	20,698	50,807	50,807
	3000110	OVERTIME	44	49				
	3000130	EXTRA HELP						
	3000160	FURLOUGH SAVINGS						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	29	13	2,820	3,438	4,527	4,527
	3000202	MEDICARE	5	3	459	339	737	737
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	3,831	4,463	30	30	3,700	3,700
	3000210	SOCIAL SECURITY	21	11	1,963	1,451	3,150	3,150
	3000300	GROUP INSURANCE - HEALTH	20	12				
	3000310	GROUP INSURANCE - CAFETERIA		-	7,038	4,105	9,591	9,591
	3000320	GROUP INSURANCE - DENTAL	3	2				
	3000330	GROUP INSURANCE - LIFE	1	1	120	139	160	160
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	742	655	542	542	658	438
	3000501	OTHER POST EMPLOYMENT BENEFITS	621	613	613	613	613	1,617
	3000510	UNEMPLOYMENT INSURANCE						
	3000520	OPEB LIABILITY - PAYBACK						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS						
		SALARIES AND EMPLOYEE BENEFITS	5,634	5,966	45,239	31,355	73,943	74,727
	3001500	INSURANCE	421	448	399	399	455	336
	3002800	SPECIAL DEPARTMENTAL EXPENSE	4,077	1,385	5,000	1,158	5,000	5,000
	3002801	A-87						
		SERVICES AND SUPPLIES	4,498	1,833	5,399	1,557	5,455	5,336
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	0	0	0	0
		PROPERTY TAX ADM - ASSESSOR	10,132	7,799	50,638	32,912	79,398	80,063
		FTEs	0.86	0.86	0.86	0.86	0.86	0.86
		GENERAL / CONTRACTS	707,121	92,681	627,838	71,942	652,708	653,373

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	141	NATURAL RESOURCES FUND						
COST-CENTER	685	NATURAL RESOURCES OPERATIONS						
ACCOUNT								
	3000100	SALARIES AND WAGES	55,424	58,146	62,793	65,205	69,706	69,706
	3000110	OVERTIME		958				
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	5,014	5,181	5,595	5,835	6,211	6,211
	3000202	MEDICARE	857	906	911	983	1,011	1,011
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	6,945	7,923	12,042	12,042	11,657	11,657
	3000210	SOCIAL SECURITY	3,665	3,874	3,893	4,202	4,322	4,322
	3000300	GROUP INSURANCE - HEALTH	2,880	3,280	3,636	3,655	3,780	3,780
	3000310	GROUP INSURANCE - CAFETERIA	7,419	7,860	8,184	8,209	8,328	8,328
	3000320	GROUP INSURANCE - DENTAL	480	480	480	480	480	480
	3000330	GROUP INSURANCE - LIFE	140	139	139	139	139	139
	3000400	WORKERS COMPENSATION INSURANCE	1,376	1,192	988	988	988	869
	3000501	OTHER POST EMPLOYMENT BENEFITS	722	713	713	713	1,880	1,880
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		223		2,444		
		SALARIES AND EMPLOYEE BENEFITS	84,922	90,875	99,374	104,895	108,502	108,383
	3001100	CLOTHING & PERSONAL	72	17	100	12	100	100
	3001200	COMMUNICATIONS	212	230	150	147	150	150
	3001400	HOUSEHOLD EXPENSES	2,792	3,640	2,500	3,434	2,500	2,500
	3001500	INSURANCE	446	577	528	528	528	991
	3001700	MAINTENANCE - EQUIPMENT						
	3001701	MAINTENANCE - COUNTY VEHICLES	39	0	500	272	500	500
	3001800	MAINTENANCE - BUILDINGS & IMPROVEMENTS	1,570	3,932		2,209		
	3002000	MEMBERSHIP						
	3002200	OFFICE EXPENSE	119	790	500	0	500	500
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SV		1,256	166,000	68,975	100,000	100,000
	3002302	IT DIRECT BILL	2,000	2,000	2,250	2,250	2,250	2,500
	3002400	PUBLICATIONS & LEGAL NOTICES		108	100	0	100	100
	3002500	RENTS AND LEASES EQUIPMENT		0	250	0	250	250
	3002600	RENTS AND LEASES - BUILDINGS & IMPROVEMENTS		1,498	1,500	1,498	1,500	1,500
	3002700	SMALL TOOLS & INSTRUMENTS	70	522	500	406	500	500
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE - PARK PRO	81	323	250	365	250	250
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A87	3,096	2,987	2,029	2,028	2,029	2,029
	2002900	TRAVEL AND TRANSPORTATION		0	250	0	250	250
	3002901	CONFERENCES & TRAINING		0	300	0	300	300
	3003000	UTILITIES		0	250	0	250	250
	3003010	UTILITIES - LIGHTS	889	1,280	1,200	1,396	1,200	1,200
	3003030	UTILITIES - SEWER	1,120	1,179	1,000	1,178	1,000	1,000
		SERVICES AND SUPPLIES	12,506	20,339	180,157	84,698	114,157	114,870
	3004500	INTEREST ON NOTES AND WARRANTS	585					
	3006000	FIXED ASSETS - LAND						
	3006100	BUILDING & IMPROVEMENTS			10,000	0		
	3006200	FIXED ASSETS - TRAIL IMPRVMTS (BRIDGE GRANT \$5,000)						
		FIXED ASSETS	0	0	10,000	0	0	0
		NATURAL RESOURCES OPERATIONS	98,013	111,214	289,531	189,593	222,659	223,253
		FTEs	1.00	1.00	1.00	1.00	1.00	1.00
		NATURAL RESOURCES FUND	98,013	111,214	289,531	189,593	222,659	223,253

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	99	0		54	54	54
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	122,360	0	150,000	23,139	150,000	150,000
	3002801	A-87						
		SERVICES AND SUPPLIES	122,459	0	150,000	23,193	150,054	150,054
	3006200	EQUIPMENT		37,370	100,000	22,153	242,715	242,715
		FIXED ASSETS	0	37,370	100,000	22,153	242,715	242,715
	3007000	OPERATING TRANSFER OUT					100,000	100,000
		OPERATING TRANSFER OUT	0	0	0	0	100,000	100,000
		TITLE III - REAUTHORIZATION	122,459	37,370	250,000	45,346	492,769	492,769
		TOTAL TITLE III	122,459	37,370	250,000	45,346	492,769	492,769

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	164,303	175,000	175,000
	3002801	SPECIAL DEPARTMENT EXPENSE - A87	135	259	29	28	29	29
		SERVICES AND SUPPLIES	135	150,259	175,029	164,331	175,029	175,029
	3007000	OPERATING TRANS OUT - 145-0562 YOBG	124,274	177,747	125,000	138,094	125,000	125,000
		OTHER FINANCING USES	124,274	177,747	125,000	138,094	125,000	125,000
		CO LOCAL REVENUE FUND - AB 109	124,409	328,006	300,029	302,425	300,029	300,029

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	145	PROBATION						
ACCOUNT	0561	PROBATION						
	3000100	SALARIES AND WAGES	825,189	900,254	1,176,057	862,896	1,412,045	1,412,045
	3000102	UNIFORM ALLOWANCE	6,875	6,950	10,440	5,430	9,960	9,960
	3000110	OVERTIME	22,746	27,060	20,000	34,287	23,000	23,000
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS		0	(103,000)	0	(164,439)	(164,439)
	3000200	RETIREMENT	82,929	82,355	112,208	76,854	131,607	131,607
	3000202	MEDICARE	12,922	13,995	17,053	13,492	20,475	20,475
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	140,561	166,757	186,447	186,447	186,447	164,439
	3000210	SOCIAL SECURITY	55,247	59,840	72,916	57,691	87,547	87,547
	3000300	GROUP INSURANCE-HEALTH	29,449	39,572	67,722	33,930	63,060	63,060
	3000310	GROUP INSURANCE-CAFETERIA	115,386	130,552	181,140	119,616	199,416	199,416
	3000320	GROUP INSURANCE-DENTAL	6,243	6,750	9,540	5,350	8,820	8,820
	3000330	GROUP INSURANCE-LIFE	2,119	2,270	3,151	2,102	3,433	3,433
	3000340	GROUP INSURANCE-VISION						
	3000400	WORKERS COMPENSATION INSURANCE	41,597	63,519	52,608	52,608	52,608	19,943
	3000401	WORKMAN COMP CLAIMS REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	17,689	16,043	16,043	16,043	44,180	44,180
	3000510	UNEMPLOYMENT INSURANCE	700					
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		148		33,985		
		SALARIES AND EMPLOYEE BENEFITS	1,359,652	1,516,065	1,822,325	1,500,731	2,078,159	2,023,486
	3001100	CLOTHING & PERSONAL						
	3001200	COMMUNICATIONS	3,188	2,892	4,000	3,092	5,000	5,000
	3001201	TELECOMMUNICATIONS	5,792	7,824	7,000	6,958	14,000	14,000
	3001300	FOOD		65	500	13	5,000	5,000
	3001500	INSURANCE	49,821	56,411	49,037	49,037	49,037	60,838
	3001700	MAINTENANCE-OFFICE EQUIPMENT		155				
	3001702	MAINTENANCE - COMPUTER EQUIPMENT						
	3002000	MEMBERSHIPS	1,409	5,280	2,300	2,228	5,000	5,000
	3002200	OFFICE EXPENSE	3,933	8,301	19,000	14,225	15,000	15,000
	3002201	POSTAGE	990	1,020	1,650	1,315	1,650	1,650
	3002300	PROFESSIONAL & SPECIALIZED SV	160,689	67,349	300,000	95,257	200,000	200,000
	3002302	IT DIRECT BILL	40,000	40,000	57,500	57,500	57,500	55,000
	3002400	PUBLICATIONS & LEGAL NOTICES	1,299	1,164	1,500	2,134	4,319	4,319
	3002500	RENTS & LEASES - EQUIPMENT	12,069	8,722	7,500	13,297	11,000	11,000
	3002701	NON-CAPITALIZED EQUIPMENT		2,801	7,000	0	3,500	3,500
	3002800	SPECIAL DEPARTMENTAL EXPENSE	78,254	107,656	80,000	117,901	120,000	120,000
	3002801	SPEC. DEPT. EXPENSE - A-87	271,513	215,987	155,783	155,784	155,783	155,783
	3002806	DRUG TESTING	3,480	5,444	10,000	9,019	15,000	15,000
	3002807	ELECTRONIC SURVEILLANCE		0	500	571	2,500	2,500
	3002900	TRANSPORTATION AND TRAVEL	23,857	23,317	80,000	35,976	80,000	80,000
	3002901	CONFERENCES AND TRAINING	10,383	13,505	50,000	30,520	50,000	50,000
	3002902	MH TRAINING GRANT EXP	450	50				
	3003000	UTILITIES	32,968	1,320				
		SERVICES AND SUPPLIES	700,095	569,263	833,270	594,827	794,289	803,590
	3006100	BUILDING & IMPROVEMENTS	20,076					
	3006200	EQUIPMENT		0	50,000	0	50,000	25,000
	3006260	EQUIPMENT NON CAPITALIZED						
		FIXED ASSETS	20,076	0	50,000	0	50,000	25,000
	3007000	OPERATING TRANSFER OUT - A&D DRUG COURT						
	3007000	OPERATING TRANSFER OUT - Fund 114						
		OTHER FINANCIAL USES	0	0	0	0	0	0
		PROBATION	2,079,823	2,085,328	2,705,595	2,095,558	2,922,448	2,852,076
		FTEs	24.50	22.50	22.50	22.50	23.50	23.50
		TOTAL PROBATION	2,079,823	2,085,328	2,705,595	2,095,558	2,922,448	2,852,076

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	146	VITAL & HEALTH STATISTICS						
COST CENTER	641	RECORDER						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE	5,698	1,099	7,000	5,138	10,000	10,000
	3002801	A-87	376	351	(68)	(68)	350	(68)
	3002900	TRANSPORTATION AND TRAVEL		273	2,000	684	2,000	2,000
		SERVICES & SUPPLIES	6,074	1,723	8,932	5,754	12,350	11,932
	3004500	INTEREST ON NOTES AND WARRANTS						
		VITAL & HEALTH STATISTICS	6,074	1,723	8,932	5,754	12,350	11,932

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	147	RECORDER MICROGRAPHICS						
COST CENTER	641	RECORDER						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE	14,890	49,318	86,000	52,107	85,000	85,000
	3002801	A-87	57	(187)	358	360	400	358
		SERVICES & SUPPLIES	14,947	49,131	86,358	52,467	85,400	85,358
	3004500	INTEREST ON NOTES AND WARRANTS						
		RECORDER MICROGRAPHICS	14,947	49,131	86,358	52,467	85,400	85,358

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	148	RECORDER MODERNIZATION						
COST CENTER	641	RECORDER						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE	33,530	200	40,000	0	35,000	35,000
	3002801	A-87	316	1,004	738	740	750	738
		SERVICES & SUPPLIES	33,846	1,204	40,738	740	35,750	35,738
	3004500	INTEREST ON NOTES AND WARRANTS						
	3006200	EQUIPMENT	0				13,000	13,000
	3007000	TO GENERAL FUND - 25% Copy Machine						
		OTHER FINANCING USES	0	0	0	0	0	0
		RECORDER MODERNIZATION	33,846	1,204	40,738	740	48,750	48,738

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	148	RECORDER MODERNIZATION						
COST CENTER	642	RECORDER PROJECTS						
ACCOUNT								
	3002300	PROFESSIONAL & SPECIALIZED SVCS						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	0	0	2,000	0	2,000	2,000
	3002801	A-87		32	20	20	50	20
		SERVICES & SUPPLIES	0	32	2,020	20	2,050	2,020
		RECORDER PROJECTS	0	32	2,020	20	2,050	2,020

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET UNIT	149	RECORDER AB 130						
COST CENTER	641	RECORDER						
ACCOUNT								
	3002800	SPECIAL DEPARTMENTAL EXPENSE	5,792	4,336	10,000	6,819	7,000	7,000
	3002801	A-87		295	195	196	300	195
		SERVICES & SUPPLIES	5,792	4,631	10,195	7,015	7,300	7,195
	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	20,792	19,631	25,195	22,015	22,300	22,195

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	0		
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002801	COST PLAN A-87						
	3004200	RETIREMENT - OTHER LONG TERM DEBT - GRAVEL PIT						
	3004500	INTEREST ON NOTES AND WARRANTS						
		SERVICES AND SUPPLIES	0	23,800	50,000	0	0	0
	3006100	BUILDING & IMPROVEMENTS	34,150	72,760		254,569		
	3006100	BUILDING & IMPROVEMENTS- JPK TENNIS COURT					30,000	30,000
	3006100	BUILDING & IMPROVEMENTS- RIVERSIDE HVAC			60,000		80,000	80,000
	3006100	BUILDING & IMPROVEMENTS- BIEBER MEM. HVAC			25,000			
	3006100	BUILDING & IMPROVEMENTS- JAIL SAFETY CELL					300,000	300,000
	3006100	BUILDING & IMPROVEMENTS- 2950 Riverside			100,000			
	3006100	BUILDING & IMPROVEMENTS-JAIL HVAC			1,000,000		1,000,000	1,000,000
	3006100	BUILDING & IMPROVEMENTS-DOYLE PARK REPAIR			100,000		100,000	100,000
	3006100	CEMETARY PROJECTS						
	3006100	WESTWOOD COMMUNITY BLDG (WWCC) - ADA REMODEL						
	3006108	COUNTY PARKS- PER CAPITA GRANT		0	500,000	250,660	500,000	500,000
	3006111	SUSANVILLE MEMORIAL BUILDING			120,000	0	70,000	70,000
	3006121	CEMETERY PROJECTS RESTRICTED						
	3006122	ANIMAL SHELTER						
	3006160	BUILDING & IMPROVEMENT NON CAPITAL					50,000	50,000
		FIXED ASSETS	34,150	72,760	1,905,000	505,229	2,130,000	2,130,000
		OTHER FINANCIAL USES	0	0	0	0	0	0
		CAPITAL PROJECTS	34,150	96,560	1,955,000	505,229	2,130,000	2,130,000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	151	CAPITAL PROJECTS						
COST-CENTER	1511	LEASE PURCHASE						
ACCOUNT								
	3001500	INSURANCE						
	3002300	PROFESSIONAL & SPECIALIZED SV						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	COST PLAN A-87						
	3004200	RETIREMENT - OTHER LONG TERM DEBT						
	3004500	INTEREST ON NOTES AND WARRANTS						
		SERVICES AND SUPPLIES	0	0	0	0	0	0
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
	3006100	BUILDING & IMPROVEMENTS						
	3006105	COURTHOUSE ANNEX PROJECTS						
	3006113	RIVERSIDE BUILDING						
	3006116	COURTHOUSE PROJECTS		0	600,000	0		
	3006200	EQUIPMENT						
		FIXED ASSETS	0	0	600,000	0	0	0
	3007000	TRANSFERS OUT- to 154					4,763,427	4,763,427
		TRANSFER OUT	0	0	0	0	4,763,427	4,763,427
		CAPITAL PROJECTS - LEASE PURCHASE	0	0	600,000	0	4,763,427	4,763,427

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	154	CAPITAL PROJECTS						
	1541	COURTHOUSE SQUARE CONSTRUCTION						
ACCOUNT								
	3001200	COMMUNICATIONS						
	3001700	MAINTENANCE - OFFICE EQUIPMENT						
	3002000	MEMBERSHIPS						
	3002200	OFFICE EXPENSE						
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SERVICES						
	3002302	IT DIRECT BILL						
	3002400	PUBLICATIONS AND LEGAL NOTICES						
	3002500	RENTS & LEASES - EQUIPMENT						
	3002600	RENTS & LEASES-BLDGS&IMPROVMTS						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	0	0	0	0	0	0
	3006100	BUILDING & IMPROVEMENTS	3,154,049	1,096,841	3,763,146	621,797	8,031,179	8,031,179
	3006200	EQUIPMENT						
		FIXED ASSETS	3,154,049	1,096,841	3,763,146	621,797	8,031,179	8,031,179
		COURTHOUSE SQUARE CONSTRUCTION	3,154,049	1,096,841	3,763,146	621,797	8,031,179	8,031,179
		FTEs	0.70	0.00	0.00	0.00	0.00	0.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	160	CARES FUND/NETWORK INFRASTRUCTURE						
BUDGET-UNIT	1601	CARES/NETWORK INFRASTRUCTURE						
ACCOUNT								
	3000100	SALARIES AND WAGES	30,763					
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	16,559					
	3000121	TRAVEL ALLOWANCE						
	3000130	EXTRA HELP						
	3000160	FURLOUGH SAVINGS						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	660					
	3000202	MEDICARE						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY		4,400				
	3000210	SOCIAL SECURITY	1,990					
	3000300	GROUP INSURANCE - HEALTH	901					
	3000310	GROUP INSURANCE - CAFETERIA	1,206					
	3000320	GROUP INSURANCE - DENTAL	230					
	3000330	GROUP INSURANCE - LIFE						
	3000400	WORKERS COMPENSATION INSURANCE						
	3000501	OTHER POST EMPLOYMENT BENEFITS						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS						
		SALARIES AND EMPLOYEE BENEFITS	52,309	4,400	0	0	0	0
	3001200	COMMUNICATIONS						
	3001700	MAINTENANCE - OFFICE EQUIPMENT						
	3002000	MEMBERSHIPS						
	3002200	OFFICE EXPENSE	19,970					
	3002201	POSTAGE						
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	168,608	329				
	3002302	IT DIRECT BILL						
	3002400	PUBLICATIONS AND LEGAL NOTICES						
	3002500	RENTS & LEASES - EQUIPMENT						
	3002600	RENTS & LEASES-BLDGS&IMPROVMTS						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	66,146	0				
	3002801	COUNTY WIDE COST ALLOCATION PLAN	66,146	3,073				
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
	3003000	UTILITIES	9,921					
		SERVICES AND SUPPLIES	330,791	3,402	0	0	0	0
	3006100	BUILDING & IMPROVEMENTS					1,050,000	1,050,000
	3006200	EQUIPMENT	5,500					
		FIXED ASSETS	5,500	0	0	0	1,050,000	1,050,000
	3007000	TRANSFERS OUT (SO 130-0522)	872,840	2,792,458	1,089,224	1,089,224		
	3007000	TRANSFERS OUT (Jail 130-0525)	1,191,793		1,089,224	1,089,224		
	3007000	TRANSFERS OUT (Fund 150)	231,019		1,000,000	1,000,000	49,019	49,019
	3007000	TRANSFERS OUT (Probation 145-0561)	231,019					
	3007000	TRANSFERS OUT (Mental Health 165-0751)	76,542					
	3007000	TRANSFERS OUT (Public Health Realignment 167-0551)	146,391					
	3007000	TRANSFERS OUT (Social Service Realign 166-0851)	166,814					
	3007000	TRANSFERS OUT (Public Safety 138-0554)	383,586					
	3007000	TRANSFERS OUT (CCP 138-0551)	104,238					
	3007000	TRANSFERS OUT (DA/Public Defender Realign 138-0551)	2,755					
	3007000	TRANSFERS OUT (Juvenile Justice 138-0553)	7,274					
	3007000	TRANSFERS OUT (Trial Court 125-0442)						
		TRANSFER OUT	3,414,270	2,792,458	3,178,448	3,178,448	49,019	49,019
		CARES FUND	3,802,870	2,800,260	3,178,448	3,178,448	1,099,019	1,099,019

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	163	CO LOCAL REVENUE FUND - AB 109						
COST-CENTER	0554	HSS ACCOUNT - PS REALIGNMENT						
ACCOUNT								
	3002801	SPECIAL DEPARTMENT EXPENSE - A87	144	288	69	68	288	69
		SERVICES AND SUPPLIES	144	288	69	68	288	69
	3007000	OPERATING TRANS OUT	5,861,439	3,543,195		3,286,014		
	3007000	OPERATING TRANS OUT- MENTAL HEALTH			1,246,263		1,246,263	1,246,263
	3007000	OPERATING TRANS OUT- ALCOHOL & DRUG			344,947		344,947	344,947
	3007000	OPERATING TRANS OUT - WELFARE ADMIN.			3,696,906		3,696,906	3,696,906
	3007000	OPERATING TRANS OUT - WELFARE ASST.			3,070,955		3,070,955	3,070,955
	3007000	OPERATING TRANS OUT - PROBATION			101,769		101,769	101,769
		OTHER FINANCING USES	5,861,439	3,543,195	8,460,840	3,286,014	8,460,840	8,460,840
		CO LOCAL REVENUE FUND - AB 109	5,861,583	3,543,483	8,460,909	3,286,082	8,461,128	8,460,909

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	164	HEALTH & SOCIAL SERVICES						
COST-CENTER	752	MENTAL HEALTH SERVICES ACT						
ACCOUNT								
	3000100	SALARIES AND WAGES				2,538	2,550	2,550
	3000110	OVERTIME				711	725	725
	3000130	EXTRA HELP		16,529	250,000	71,942	73,500	73,500
	3000200	RETIREMENT				1,041	1,050	1,050
	3000202	MEDICARE		278	6,400	1,072	1,075	1,075
	3000205	PERS UNFUNDED RETIREMENT LIABILITY						454
	3000210	SOCIAL SECURITY		1,189	28,000	4,581	4,600	4,600
	3000300	GROUP INSURANCE - HEALTH				130	150	150
	3000310	GROUP INSURANCE - CAFETERIA		2,648				
	3000320	GROUP INSURANCE - DENTAL				20	75	75
	3000330	GROUP INSURANCE- LIFE				6	50	50
	3000400	WORKERS COMPENSATION INSURANCE						
	3000501	OTHER POST EMPLOYMENT BENEFITS						
	3000510	UNEMPLOYMENT INSURANCE				2,380	2,400	2,400
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		2,989		-819		
		SALARIES AND EMPLOYEE BENEFITS	0	23,633	284,400	83,602	86,175	86,629
	3001200	COMMUNICATIONS	4,338	4,441	5,000	4,074	4,500	4,500
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSE	402	1,864	5,000	3,126	3,400	3,400
	3001500	INSURANCE	12,454	12,540	11,168	11,168	11,200	11,356
		FRC RENTAL INSURANCE						
	3001501	MED MAL INS	165	488	720	720	725	725
	3001700	MAINTENANCE-OFFICE EQUIPMENT		0	4,500	0	4,000	4,000
	3001701	MAINTENANCE-COUNTY VEHICLES	802	0	2,000	71	2,000	2,000
	3001702	MAINTENANCE-COMPUTER EQUIPMENT						
	3001800	MAINTENANCE - BUILDINGS & IMPROVEMENTS	4,538	2,494	5,000	3,954	4,000	4,000
	3002000	MEMBERSHIPS	6,128	7,234	7,250	7,234	9,000	9,000
	3002200	OFFICE EXPENSE	1,508	4,658	8,500	3,754	4,000	4,000
	3002201	POSTAGE		0	50	59	75	75
	3002300	PROFESSIONAL & SPECIALIZED SV	1,158,555	1,297,249	1,307,800	1,479,296	1,425,000	1,425,000
	3002300	PROF & SPEC SERVICES - MOU-PWK						
	3002300	PROF & SPEC SERVICES - EDH						
	3002302	IT DIRECT BILL	36,000	24,000	29,250	29,250	29,250	30,000
	3002400	PUBLICATIONS AND LEGAL NOTICES		2,792	2,000	2,087	2,200	2,200
	3002500	RENTS AND LEASES - EQUIPMENT	7,378	6,477	6,000	6,497	6,500	6,500
	3002600	RENTAL OF STRUCTURES						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,463	2,838	276,023	245,911	250,000	250,000
	3002801	SPECIAL DEPT. EXP. - A-87	18,188	26,147	49,071	49,072	49,072	49,071
	3002802	SPECIAL DEPT. EXP. - H&HS DIST	71,988	71,340	74,229	0	74,229	94,200
	3002806	DRUG TESTING						
	3002900	TRANSPORTATION AND TRAVEL	4,454	14,577	4,000	7,219	7,200	7,200
	3002901	CONFERENCES AND TRAINING	855	1,420	4,000	150	1,500	1,500
	3003000	UTILITIES		1,269	5,000	0		
	3003010	UTILITIES-LIGHTS	3,314	5,495	5,000	2,363	2,400	2,400
	3003020	UTILITIES-WATER			5,000	731	800	800
	3003030	UTILITIES-SEWER			5,000	706	800	800
		SERVICES & SUPPLIES	1,332,530	1,487,323	1,821,561	1,857,442	1,891,851	1,912,727
	3004000	SUPPORT AND CARE OF PERSONS	985,865	986,141	985,845	985,845	985,845	985,845
	3004025	CLIENT EXPENSE-OTHER	125	0	10,000	1,327	2,500	2,500
	3004027	CLIENT RENT	300	0	4,000	0	2,500	2,500
		OTHER CHARGES	986,290	986,141	999,845	987,172	990,845	990,845

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
	164	HEALTH & SOCIAL SERVICES						
	752	MENTAL HEALTH SERVICES ACT						
		PAGE 2						
	3006100	BUILDING & IMPROVEMENTS						
	3006200	EQUIPMENT	28,642					
		EQUIPMENT	28,642	0	0	0	0	0
	3007000	TRANSFER OUT - CAPITAL PROJECTS FUND 150				0		
	3007000	TRANSFER OUT- ADMIN	212,060	530,804	176,633		176,633	176,633
	3007000	TRANSFER OUT - QA			35,428		35,428	35,428
	3007050	TRANSFER OUT - PRUDENT RESERVE TRUST						
		TRANSFER OUT	212,060	530,804	212,061	0	212,061	212,061
	3009000	INTRAFUND TRANSFERS						
		INTRAFUND TRANSFERS	0	0	0	0	0	0
		MENTAL HEALTH SERVICES ACT	2,559,522	3,027,901	3,317,867	2,928,216	3,180,932	3,202,262

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	165	MENTAL HEALTH TAX TRUST						
COST-CENTER	751	MENTAL HEALTH						
ACCOUNT								
	3002200	OFFICE EXPENSE				133		
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3004015	STATE HOSPITAL						
	3004016	MANAGED CARE	28,320	36,269	40,000	39,224	40,000	40,000
		SERVICES & SUPPLIES	28,320	36,269	40,000	39,357	40,000	40,000
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
	3007000	OPERATING TRANSFER OUT	1,694,074	1,144,755	1,829,792	1,134,827	1,829,792	1,829,792
		OPERATING TRANSFER OUT	1,694,074	1,144,755	1,829,792	1,134,827	1,829,792	1,829,792
		MENTAL HEALTH TAX TRUST	1,722,394	1,181,024	1,869,792	1,174,184	1,869,792	1,869,792

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	1,289,604	1,792,192		827,959		
	3007000	OPERATING TRANSFER OUT - WELFARE ADMINISTRATION			1,701,643		1,701,643	1,701,643
	3007000	OPERATING TRANSFER OUT - WELFARE ASSISTANCE			1,557,695		1,557,695	1,557,695
	3007000	OPERATING TRANSFER OUT - WRAPAROUND			610,534		610,534	617,138
	3007000	OPERATING TRANSFER OUT - PROBATION			63,996		63,996	63,996
	3007000	OPERATING TRANSFER OUT - CAL. CHILDREN SVCS.			37,500		37,500	37,500
	3002801	A-87						
		OPERATING TRANSFER OUT	1,289,604	1,792,192	3,971,368	827,959	3,971,368	3,977,972
	3004500	INTEREST ON NOTES AND WARRANTS						
		SOCIAL SERVICES TAX TRUST	1,289,604	1,792,192	3,971,368	827,959	3,971,368	3,977,972

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	167	PUBLIC HEALTH TAX TRUST						
COST-CENTER	731	PUBLIC HEALTH TAX TRUST						
ACCOUNT								
	3002300	PROFESSIONAL & SPECIALIZED SV	29,905	0				
	3004019	COUNTY MEDICAL SERVICES PROGRAM (CMSP)						
		SERVICES & SUPPLIES	29,905	0	0	0	0	0
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY						
	3007000	OPERATING TRANSFER OUT	958,426	1,492,194		1,446,517		
	3007000	OPERATING TRANSFER OUT PH			707,002		707,002	707,002
	3007000	OPERATING TRANSFER OUT EH			437,396		437,396	437,396
	3007000	GS/CCS			37,500		37,500	37,500
	3007000	RURAL HEALTH SERVICES			642,684		642,684	642,684
	3002801	A-87						
	3008500	SPECIAL ITEMS						
		OTHER FINANCING USES	958,426	1,492,194	1,824,582	1,446,517	1,824,582	1,824,582
		PUBLIC HEALTH TAX TRUST	988,331	1,492,194	1,824,582	1,446,517	1,824,582	1,824,582

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	178,949	170,491	178,949	178,949		
	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	378,949	370,491	378,949	378,949	200,000	200,000
		TOBACCO SETTLEMENT FUND	398,949	390,491	398,949	398,949	220,000	220,000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	170	DEBT SERVICE						
COST-CENTER	1701	DEBT SERVICE						
ACCOUNT								
	3002300	PROFESSIONAL SERVICES		0	1,000	0	1,000	1,000
	3004110	BOND REDEMPTION						
	3004111	ADMIN OF BOND REDEMPTION						
	3004200	RETIREMENT-OTHR LONG-TERM DEBT	166,698	173,366	173,366	180,301	187,300	187,300
	3004310	INTEREST ON BONDS						
	3004400	INTEREST- OTHER LONG-TERM DEBT	133,516	126,847	126,848	119,855	113,855	113,855
	3004500	INTEREST ON NOTES AND WARRANTS						
		OTHER CHARGES	300,214	300,213	301,214	300,156	302,155	302,155
	3007000	TRANSFER OUT-TO GENERAL FUND						
		OTHER FINANCING USES	300,214	300,213	301,214	300,156	302,155	302,155
		DEBT SERVICE FUND	300,214	300,213	301,214	300,156	302,155	302,155

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND	173	PLANNING AND BUILDING						
BUDGET-UNIT	0732	ENVIRONMENTAL HEALTH						
COST-CENTER								
ACCOUNT								
	3000100	SALARIES AND WAGES	144,113	108,107	405,707	288,239	444,707	444,707
	3000102	UNIFORM ALLOWANCE				150		
	3000105	CELL PHONE ALLOWANCE	92	208	600	600	600	600
	3000110	OVERTIME	503	2				
	3000130	EXTRA HELP						
	3000160	FURLOUGH SAVINGS						
	3000161	VACANCY SAVINGS			(45,000)		(81,000)	(81,000)
	3000200	RETIREMENT	12,819	9,806	36,148	25,568	42,203	42,203
	3000202	MEDICARE	2,248	1,677	5,883	4,457	6,448	6,448
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	37,639	43,151	22,390	22,389	51,529	51,529
	3000210	SOCIAL SECURITY	9,610	7,172	25,154	21,191	27,572	27,572
	3000300	GROUP INSURANCE - HEALTH	2,801	0	18,339	2,897	19,069	19,069
	3000310	GROUP INSURANCE - CAFETERIA	15,474	8,673	45,141	28,423	45,918	45,918
	3000320	GROUP INSURANCE - DENTAL	475	0	2,491	482	2,491	2,491
	3000330	GROUP INSURANCE- LIFE	278	188	750	475	750	750
	3000340	GROUP INSURANCE- VISION						
	3000400	WORKERS COMPENSATION INSURANCE	36,084	38,344	31,757	31,757	31,757	7,786
	3000501	OTHER POST EMPLOYMENT BENEFITS	3,213	3,173	3,843	4,477	10,133	10,133
	3000510	UNEMPLOYMENT INSURANCE	4,929		4,929	0	4,929	4,929
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		2,884		14,843		
		SALARIES AND EMPLOYEE BENEFITS	270,278	223,385	558,132	445,948	607,106	583,135
	3001200	COMMUNICATIONS	1,850	2,050	2,400	2,018	2,400	2,400
	3001400	HOUSEHOLD EXPENSES	561	0	600	0	600	600
	3001500	INSURANCE	5,411	8,433	7,697	7,697	7,697	9,152
	3001701	MAINTENANCE-COUNTY VEHICLES	216	216	2,500	24	10,000	10,000
	3001702	MAINTENANCE- EQUIPMENT					2,600	2,600
	3001800	MAINT-BUILDINGS & IMPROVEMENTS						
	3002000	MEMBERSHIPS	840	1,374	2,100	1,798	2,100	2,100
	3002200	OFFICE EXPENSE	1,464	1,780	3,750	1,349	3,000	3,000
	3002201	POSTAGE	633	92	1,000	1,211	1,500	1,500
	3002300	PROFESSIONAL & SPECIALIZED SV	3,722	61,165	2,000	67,719		
		EH INSPECTION SERVICES			78,575			
		CAEHA					81,000	81,000
		SMARTGOV PROGRAMMING/TRAINING					500	500
		O'NEILL SECURITY					200	200
		PRIOR YEAR LPHSS						
	3002302	IT DIRECT BILL	10,000	12,000	13,500	13,500	15,000	10,000
	3002400	PUBLICATIONS AND LEGAL NOTICES	1,726	2,726	6,600	1,913	5,000	5,000
	3002500	RENTS AND LEASES - EQUIPMENT	1,660	1,033	1,600	1,511	2,400	2,400
	3002600	RENTS AND LEASES - BUILDING	12,775					
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	9,446	1,327	23,000	32,741	2,000	2,000
	3002801	SPECIAL DEPT. EXP. - A-87	21,667	22,293	2,738	2,736	2,738	2,738
	3002900	TRANSPORTATION AND TRAVEL	6,292	1,515	15,000	3,107	10,000	10,000
	3002901	CONFERENCES AND TRAINING	976	0	8,000	1,487	5,000	5,000
	3003000	UTILITIES	389					
	3003010	UTILITIES-LIGHTS	787					
	3003020	UTILITIES-WATER	96					
	3003030	UTILITIES-SEWER	58					
		SERVICES AND SUPPLIES	80,569	116,004	171,060	138,811	153,735	150,190
	3006200	EQUIPMENT					70,000	70,000
		FIXED ASSETS	0	0	0	0	70,000	70,000
	3007000	OPERATING TRANSFER OUT						
	3009000	INTRAFUND TRANSFER	30,655					
		OTHER FINANCING USES	30,655	0	0	0	0	0
		ENVIRONMENTAL HEALTH	381,502	339,389	729,192	584,759	830,841	803,325
		FTEs	4.45	4.45	5.39	5.39	5.39	5.39

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	174	GEOHERMAL						
COST-CENTER	1741	GEOHERMAL						
ACCOUNT								
	3001500	INSURANCE	549	754	671	671	1,000	0
	3002300	PROFESSIONAL SERVICES	33,101	16,484		14,379		
		ENERGY ELEMENT						
		SAFETY ELEMENT			23,100		6,300	6,300
		NOISE ELEMENT						
		HOUSING ELEMENT					60,000	60,000
		TOWN CENTER			200,000			
		AREA PLAN AMENDMENT			75,000			
	3002801	SPECIAL DEPARTMENTAL EXPENSE-A-87	1,856	812	(840)	(837)	2,000	(840)
		SERVICES & SUPPLIES	35,506	18,050	297,931	14,213	69,300	65,460
	3007000	OPERATING FUNDS OUT						
		OPERTATING TRANSFER OUT	0	0	0	0	0	0
		GEOHERMAL	35,506	18,050	297,931	14,213	69,300	65,460

**LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES**

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	175	FAIR						
COST-CENTER	1751	FAIR						
ACCOUNT								
	3000100	SALARIES & WAGES	155,995	122,654	205,429	184,302	210,188	210,188
	3000110	OVERTIME		793		4,857		
	3000130	EXTRA HELP	20,170	66,429	35,000	38,653	35,000	35,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	14,547	14,053	18,304	16,696	18,728	18,728
	3000202	MEDICARE	2,613	2,722	2,979	3,426	3,048	3,048
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	20,322	22,744	25,402	25,402	32,948	32,948
	3000210	SOCIAL SECURITY	11,174	11,638	12,737	14,647	13,032	13,032
	3000300	GROUP INSURANCE - HEALTH	7,313	11,207	13,776	4,690	13,776	13,776
	3000310	FLEX PLAN / CAFETERIA PLAN	20,256	24,109	37,608	24,140	37,608	37,608
	3000320	GROUP INSURANCE - DENTAL	1,169	1,437	1,860	780	1,860	1,860
	3000330	GROUP INSURANCE - LIFE	381	385	626	406	626	626
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	12,899	5,226	23,000	31,864	23,000	23,000
	3000501	OTHER POST EMPLOYMENT BENEFITS	2,166	2,852	3,209	3,209	3,209	8,460
	3000510	UNEMPLOYMENT INSURANCE	327					
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		3,593		11,005		
		SALARIES AND BENEFITS	269,332	289,842	379,930	364,077	393,023	398,274
	3001200	COMMUNICATIONS						
	3001201	TELECOMMUNICATIONS	8,871	9,232	8,500	7,612	8,500	8,500
	3001400	HOUSEHOLD EXPENSE	2,018	40,749	30,000	25,323	30,000	30,000
	3001500	INSURANCE	15,570	20,556	24,000	26,375	30,000	30,000
	3001700	MAINTENANCE OF EQUIPMENT	10,779	26,147	25,000	21,090	25,000	25,000
	3001800	MAINTENANCE OF BUILDINGS & GROUNDS	44,969	38,255	40,000	38,294	35,000	35,000
	3002000	MEMBERSHIPS	1,230	1,430	2,000	1,400	2,000	2,000
	3002200	OFFICE SUPPLIES	5,038	7,291	7,000	5,147	5,000	5,000
	3002201	POSTAGE	100					
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	271	174	20,000	16,646	60,000	60,000
	3002302	IT DIRECT	10,000	10,000	11,500	11,500	12,500	17,500
	3002400	PUBLICATIONS AND LEGAL NOTICES	386	324	500	756	500	500
	3002500	RENT AND LEASES		18,317				
	3002701	NON-CAPITALIZED EQUIPMENT	751	12,318	5,000	226	5,000	5,000
	3002800	SPECIAL DEPARTMENT EXPENSE	12,600	16,136	20,000	16,666	20,000	20,000
	3002801	A-87	33,061	31,807	46,997	46,996	46,996	46,997
	3002900	TRANSPORTATION AND TRAVEL	662	6,077	12,000	8,872	12,000	12,000
	3002901	CONFERENCES AND TRAINING		4,376	6,000	4,157	6,000	6,000
	3003000	UTILITIES	90,781	114,411	135,000	126,420	135,000	135,000
	3050000	ADMINISTRATION	205	100	500	3,772	500	500
	3052000	MAINTENANCE & GENERAL OPERATIONS	431	6,222	5,000	2,079	5,000	5,000
	3054000	PUBLICITY	5,100	15,445	25,000	22,718	25,000	25,000
	3056000	ATTENDANCE OPERATIONS		13,673	15,000	14,915	35,500	35,500
	3057000	MISCELLANEOUS FAIR	3,331	12,733	15,000	18,654	15,000	15,000
	3057005	MISCELLANEOUS NON-FAIR PROGRAMS	28,576	73,173	65,000	57,536	35,000	35,000
	3058000	PREMIUMS	1,897	15,018	15,000	13,059	10,000	10,000
	3063000	EXHIBITS	8,364	17,008	17,000	16,676	17,000	17,000
	3064000	HORSE SHOW		5,416	6,500	6,022	6,500	6,500
	3066000	FAIR ENTERTAINMENT EXPENSE	5,111	144,019	170,000	208,858	210,000	210,000
	3066009	INTERIM ENTERTAINMENT EXPENSE	12,856	21,561	35,000	15,762	25,000	25,000
	3066012	INTERIM ENTERTAINMENT EXPENSE-AUTO RACING						
		SERVICES AND SUPPLIES	302,958	681,968	762,497	737,531	817,996	822,997
	3006200	EQUIPMENT	13,202	76,319	39,000	38,942	15,000	15,000
		FIXED ASSETS	13,202	76,319	39,000	38,942	15,000	15,000
	3007000	OPERATING TRANSFER OUT	7,161	6,890				
		FAIR	592,653	1,055,019	1,181,427	1,140,550	1,226,019	1,236,271
		FTEs	3.00	4.00	4.50	4.50	4.50	4.50

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	180	SELF INSURANCE						
COST-CENTER	1801	SELF INSURANCE						
ACCOUNT								
	3000400	WORKERS COMPENSATION INSURANCE				(1)		
	3001500	INSURANCE	6,015	1,000		1,001		
	3002800	SPECIAL DEPT EXPENSE	230,488	0	200,000	0	200,000	200,000
	3002801	SPECIAL DEPT EXPENSE A-87						
		SERVICES & SUPPLIES	236,503	1,000	200,000	1,000	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	236,503	1,000	200,000	1,000	200,000	200,000

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	19					
	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)	(161)		(423)
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING						
	3005200	CONTRIBUTIONS						
		SERVICES AND SUPPLIES	19	96	(423)	(161)	0	(423)
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
	3007000	OPERATING TRANSFERS OUT	51,500	51,406	51,500	51,500	51,500	51,500
		OTHER FINANCIAL USES	51,500	51,406	51,500	51,500	51,500	51,500
		CALMETT GRANT	51,519	51,502	51,077	51,339	51,500	51,077

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	182	NARCOTICS TASK FORCE						
COST-CENTER	0544	JAG-PREVENTION & EDUCATION						
ACCOUNT								
	3000100	SALARIES & WAGES	67,130	88,525	105,187	80,008	59,383	59,383
	3000102	UNIFORM ALLOWANCE	360	360	720	340	480	480
	3000105	CELL PHONE ALLOWANCE						
	3000110	OVERTIME	-148	158	1,000	241		
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	6,073	7,396	9,414	7,160	5,635	5,635
	3000202	MEDICARE	1,068	1,450	1,525	1,264	861	861
	3000204	PERS MEMBER						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	7,908	12,789	10,713	21,425	14,303	14,303
	3000210	SOCIAL SECURITY	4,566	6,202	6,522	5,403	3,682	3,682
	3000300	GROUP INSURANCE - HEALTH	1,598	2,851	6,930	3,655	3,780	3,780
	3000310	FLEX PLAN / CAFETERIA PLAN	11,183	12,894	15,268	13,207	8,328	8,328
	3000320	GROUP INSURANCE - DENTAL	480	658	720	780	480	480
	3000330	GROUP INSURANCE - LIFE	175	200	255	226	139	139
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE		2,538	2,102	2,102	2,102	1,455
	3000510	UNEMPLOYMENT INSURANCE						
	3000501	OTHER POST EMPLOYMENT BENEFITS	1,444	1,783	1,426	1,426	1,880	1,880
	3000750	YEAR END SALARIES AND BENEFITS		1,264		-340		
		SALARIES AND BENEFITS	101,837	139,068	161,782	136,897	101,053	100,406
	3001100	CLOTHING						
	3001200	COMMUNICATIONS						
	3001201	TELECOMMUNICATIONS						
	3001500	INSURANCE		1,269	1,130	1,130	1,130	1,044
	3001700	MAINTENANCE-EQUIPMENT					1,600	1,600
	3001701	MAINTENANCE-COUNTY VEHICLES						
	3002200	OFFICE EXPENSE	141	231	6,000	1,794	3,250	3,250
	3002300	PROFESSIONAL AND SPECIALIZED SERVICES	38,575	0	10,100	10,100	12,189	12,189
	3002302	IT DIRECT BILL	6,000	8,000	6,750	6,750	5,000	5,000
	3002600	RENTS AND LEASES						
	3002701	NON-CAPITALIZED EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE	1,118	1,278	3,200	0	3,245	3,245
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A-87		1,920	12,934	12,936		12,934
	3002900	TRANSPORTATION AND TRAVEL					1,860	1,860
	3002901	CONFERENCES AND TRAINING	270	500	0	0	16,778	16,778
	3003000	UTILITIES- GAS					2,000	2,000
	3005200	CONTRIBUTIONS	84,354	72,571	103,000	84,761	83,401	83,401
		SERVICES AND SUPPLIES	130,458	85,769	143,114	117,471	130,453	143,301
	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	232,295	224,837	304,896	254,368	231,506	243,707
		FTEs	2.00	2.50	2.00	2.00	1.00	1.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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	37,720	174,306	174,306
	3002701	NON-CAPITAL EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	A-87						
	3002901	CONFERENCES AND TRAINING						
		SERVICES AND SUPPLIES	0	0	149,293	37,720	174,306	174,306
	3005200	CONTRIBUTIONS NON-CO. GOV AGENCY						
	3006100	BUILDINGS AND IMPROVEMENTS						
	3006200	EQUIPMENT						
		EQUIPMENT	0	0	0	0	0	0
	3007000	OPERATING TRANSFERS-OUT						
		GUN VIOLENCE REDUCTION	0	0	149,293	37,720	174,306	174,306

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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
	3002701	NON-CAPITAL EQUIPMENT	32,169	36,442	216,144	10,181	132,356	132,356
	3002800	SPECIAL DEPARTMENTAL EXPENSE						
	3002801	A-87	466	1,345	1,222	1,222	2,640	1,222
	3002901	CONFERENCES AND TRAINING				11,985		
		SERVICES AND SUPPLIES	32,635	86,545	217,366	23,388	152,640	151,222
	3005200	CONTRIBUTIONS NON-CO. GOV AGENCY						
	3006100	BUILDINGS AND IMPROVEMENTS						
	3006200	EQUIPMENT	24,115	39,915	250,000	239,143	533,878	33,878
		EQUIPMENT	24,115	39,915	250,000	239,143	533,878	33,878
	3007000	OPERATING TRANSFERS-OUT						
		HOMELAND SECURITY PROJECTS	56,750	126,460	467,366	262,531	686,518	185,100
		HOMELAND SECURITY PROJECTS TOTAL	56,750	126,460	616,659	300,251	860,824	359,406

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	186	SHERIFF-DNA FUND						
COST-CENTER	0537	SHERIFF DNA PROGRAM						
ACCOUNT								
	3001500	INSURANCE		0	35,000	0	35,000	35,000
	3002300	PROFESSIONAL & SPECIALIZED SV		0	10,000	0	10,000	10,000
	3002701	NON-CAPITAL EQUIPMENT						
	3002800	SPECIAL DEPARTMENTAL EXPENSE		0	15,000	550	15,000	15,000
	3002801	COUNTY WIDE COST ALLOCATION PL		53	63	64	63	63
		SERVICES AND SUPPLIES	0	53	60,063	614	60,063	60,063
	3005200	CONTRIBUTIONS NON - CO. GOV. AGENCY	4,645	0	25,000	0	15,000	15,000
		OTHER CHARGES	4,645	0	25,000	0	15,000	15,000
	3006200	EQUIPMENT					35,000	35,000
		EQUIPMENT	0	0	0	0	35,000	35,000
	3007000	OPERATING TRANSFERS-OUT						
		SHERIFF-DNA FUND	4,645	53	85,063	614	110,063	110,063

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	528	CHILD SUPPORT						
COST-CENTER	432	CHILD SUPPORT						
ACCOUNT								
	3000100	SALARIES & WAGES	398,035	380,076	398,350	431,998	663,135	663,135
	3000105	CELL PHONE ALLOWANCE	600	600	600	600	600	600
	3000110	OVERTIME		114				
	3000130	EXTRA HELP						
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	37,957	34,895	38,166	39,859	45,170	45,170
	3000202	MEDICARE	5,818	5,382	6,211	6,243	6,902	6,902
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	49,301	57,550	79,070	79,070	77,229	77,229
	3000210	SOCIAL SECURITY	24,875	23,014	26,558	26,695	29,510	29,510
	3000300	GROUP INSURANCE-HEALTH	18,845	16,814	28,152	18,875	29,160	29,160
	3000310	GROUP INSURANCE-CAFETERIA	55,726	48,345	58,068	59,610	59,076	59,076
	3000320	GROUP INSURANCE-DENTAL	3,200	2,920	3,210	3,620	3,210	3,210
	3000330	GROUP INSURANCE-LIFE	1,083	940	974	998	974	974
	3000340	GROUP INSURANCE-VISION						
	3000400	WORKERS COMPENSATION INSURANCE	38,308	24,008	19,884	19,884	19,884	5,512
	3000401	WORKMAN COMP CLAIM REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	5,776	4,991	4,991	4,991	13,160	13,160
	3000510	UNEMPLOYMENT INSURANCE						
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS		2,535		15,091		
		SALARIES AND EMPLOYEE BENEFITS	639,524	602,184	664,234	707,534	948,010	933,638
	3001200	COMMUNICATIONS	2,934	5,898	7,874	8,264	5,400	5,400
	3001201	TELECOMMUNICATIONS						
	3001400	HOUSEHOLD EXPENSES	498	455	1,900	862	6,420	6,420
	3001500	INSURANCE	5,992	5,802	5,319	5,319	5,319	5,315
	3001501	MED-MAL INSURANCE						
	3001700	MAINTENANCE - EQUIPMENT	10,509	8,808	16,520	11,379	10,307	10,307
	3001701	MAINTENANCE - COUNTY VEHICLES		0				
	3001702	MAINTENANCE - COMPUTER EQUIPMENT						
	3001800	MAINTENANCE-BUILDING AND IMPROVEMENTS						
	3002000	MEMBERSHIP	2,610	1,553	1,000	851	850	850
	3002200	OFFICE EXPENSE	18,261	23,264	30,000	31,852	5,229	5,229
	3002201	POSTAGE	7,000	0	1,000	0	0	0
	3002300	PROFESSIONAL AND SPECIALIZED SERVICES	94,324	123,058	117,000	118,414	23,572	40,448
	3002302	IT DIRECT BILL	14,188	5,750	10,750	21,500	9,250	6,750
	3002303	IT DIRECT BILL - EDP	14,000	1,444	12,850	7,928	7,000	7,000
	3002316	BLOOD TESTS	740	680	500	400	400	400
	3002317	PROCESS SERVICE	8,198	5,951	10,000	8,493	5,187	5,187
	3002318	PROGRAMMING SERVICES						
	3002400	PUBLICATIONS AND LEGAL NOTICES	191	729				
	3002500	RENTS AND LEASES - EQUIPMENT	552	1,071	357	357	357	357
	3002600	RENTS AND LEASES - BUILDINGS	45,537	40,194	48,900	45,336	48,900	48,900
	3002701	NON-CAPITALIZED EQUIPMENT			59,374	56,522	0	0
	3002800	SPECIAL DEPARTMENTAL EXPENSE	5,690	4,262	5,484	5,584	0	0
	3002801	SPECIAL DEPARTMENTAL EXPENSE - A87	85,635	53,215	3,569	3,568	3,569	3,569
	3002900	TRANSPORTATION AND TRAVEL						
	3002901	CONFERENCES AND TRAINING	10,000	32,730	51,121	50,243	8,000	8,000
	3003000	UTILITIES-WATER SEWAGE PROPANE						
	3000010	UTILITIES-LIGHTS						
	3005400	PRIOR YEAR EXPENSE						
		SERVICES AND SUPPLIES	326,859	314,864	383,518	376,872	139,760	154,132
	3006200	EQUIPMENT						
	3006260	EQUIPMENT NON CAPITALIZED						
		FIXED ASSETS	0	0	0	0	0	0
	3007000	OPERATING TRANSFER - OUT						
		OPERATING TRANSFER - OUT						
	3008000	RESIDUAL EQUITY TRANSFER - OUT						
		RESIDUAL EQUITY TRANSFER - OUT						
		CHILD SUPPORT	966,383	917,048	1,047,752	1,084,406	1,087,770	1,087,770
		FTEs	8.00	7.00	7.00	7.00	7.00	7.00

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	531	COUNTY CHILDREN'S FUND						
COST-CENTER	5310	COUNTY CHILDREN'S FUND						
ACCOUNT								
	3001500	INSURANCE	61	0			80	0
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	2,900	0	10,000	0	10,000	10,000
	3002800	SPECIAL DEPARTMENT		364	500	400	500	500
		LASSEN FAMILY SERVICES						
		CHILD ABUSE PREVENTION MONTH			2,720		2,720	2,720
		CAPC						
	3002801	A-87 EXPENSE	570	(176)	(394)	(396)	200	(394)
	3002901	CONFERENCES AND TRAINING		0	1,000	0	1,000	1,000
		SERVICES AND SUPPLIES	3,531	188	13,826	4	14,500	13,826
	3004500	INTEREST ON NOTES AND WARRANTS						
		COUNTY CHILDREN'S FUND	3,531	188	13,826	4	14,500	13,826

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
FUND								
BUDGET-UNIT	585	SOLID WASTE						
COST-CENTER	241	SOLID WASTE						
ACCOUNT								
	3000100	SALARIES AND WAGES	390,076	369,147	520,852	371,532	525,826	525,826
	3000102	BOOT ALLOWANCE	750	900	750	900	1,000	1,000
	3000110	OVERTIME	6,377	10,795	20,000	20,143	20,000	20,000
	3000130	EXTRA HELP	42,702	25,732		31,283	30,000	30,000
	3000161	VACANCY SAVINGS						
	3000200	RETIREMENT	38,459	37,829	47,313	36,844	45,475	45,475
	3000202	MEDICARE	6,529	6,385	8,589	6,618	8,661	8,661
	3000204	EMPLOYER PAID EMPLOYEE PERS						
	3000205	PERS UNFUNDED RETIREMENT LIABILITY	55,225	66,790	76,452	76,452	66,419	66,419
	3000210	SOCIAL SECURITY	27,916	27,299	36,724	28,284	37,032	37,032
	3000300	GROUP INSURANCE - HEALTH	20,558	25,418	46,107	25,098	39,285	39,285
	3000310	GROUP INSURANCE - CAFETERIA	56,020	77,680	103,528	76,026	91,608	91,608
	3000320	GROUP INSURANCE - DENTAL	3,580	4,168	5,760	3,720	4,800	4,800
	3000330	GROUP INSURANCE - LIFE	1,488	1,537	1,761	1,357	1,531	1,531
	3000340	GROUP INSURANCE - VISION						
	3000400	WORKERS COMPENSATION INSURANCE	73,045	39,989	33,120	33,120	33,120	30,446
	3000401	WORKMAN COMP CLAIM REIMB						
	3000501	OTHER POST EMPLOYMENT BENEFITS	10,325	9,162	10,018	10,018	23,312	23,312
	3000510	UNEMPLOYMENT INSURANCE	9,716	256	9,000	0	9,000	9,000
	3000750	YEAR END SALARIES AND EMPLOYEE BENEFITS	(22,387)	1,777		12,335		
		SALARIES AND EMPLOYEE BENEFITS	720,379	704,864	919,974	733,730	937,069	934,395
	3001100	CLOTHING AND SAFETY EQUIPMENT	6,837	1,044	2,000	130	2,000	2,000
	3001200	COMMUNICATION	11,752	12,306	12,000	12,718	12,000	12,000
	3001400	HOUSEHOLD EXPENSES	956	8,039	8,000	5,396	8,000	8,000
	3001500	INSURANCE	51,652	85,840	85,000	0	50,000	50,000
	3001700	MAINTENANCE - EQUIPMENT	22,648	0	35,000	0	35,000	35,000
	3001701	MAINTENANCE - VEHICLES	2,589	43,165	40,000	71,699	80,000	80,000
	3001800	MAINTENANCE - BUILDING	2,220	3,770	5,000	2,707	5,000	5,000
	3001801	MAINTENANCE - LANDFILL	12,867	0	15,000	0	15,000	15,000
	3002000	MEMBERSHIPS	8,731	6,005	9,000	18,275	9,000	9,000
	3002200	OFFICE EXPENSE	7,469	5,065	6,000	2,248	6,000	6,000
	3002201	POSTAGE	1,172	1,380	1,500	827	1,500	1,500
	3002205	OIL GRANT EXPENSE	8,168	3,340	5,000	0	5,000	5,000
	3002300	PROFESSIONAL & SPECIALIZED SERVICES	329,009	322,675	350,000	341,970	350,000	350,000
	3002312	PROFESSIONAL & SPECIALIZED SERVICES - ACC	43,405	42,292	50,000	44,024	50,000	50,000
	3002354	DOC GRANT EXPENSE						
	3002400	PUBLICATIONS AND LEGAL NOTICES	844	0	1,000	84	1,000	1,000
	3002500	RENTS & LEASES- EQUIPMENT		615	10,000	0	10,000	10,000
	3002600	RENTS & LEASES - BUILDINGS & IMPROVEMENT	18,264	19,865	22,000	17,348	22,000	22,000
	3002700	SMALL TOOLS AND INSTRUMENTS	1,729	190	1,000	769	1,000	1,000
	3002800	SPECIAL DEPARTMENTAL EXPENSE	117,177	125,144	120,000	83,499	120,000	120,000
	3002801	SPECIAL DEPARTMENTAL EXPENSE A-87						
	3002817	HHW GRANT EXPENSE						
	3002818	TIRE GRANT EXPENSE		0				
	3002900	TRANSPORTATION AND TRAVEL	69,024	97,943	90,000	89,779	90,000	90,000
	3002901	CONFERENCES AND TRAINING		0	1,000	599	1,000	1,000
	3003000	UTILITIES	4,545	4,817	5,000	6,386	6,000	6,000
	3004900	DEPRECIATION	122,767	137,420				
		SERVICES AND SUPPLIES	843,825	920,915	873,500	698,458	879,500	879,500
	3006100	BUILDING IMPROVEMENT - FIXED ASSETS					60,000	60,000
	3006200	EQUIPMENT				32,043		
		FIXED ASSETS	0	0	0	32,043	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	1,564,204	1,625,779	1,793,474	1,464,231	1,876,569	1,873,895
		FTE'S	14.25	14.05	14.05	14.05	12.40	12.40

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 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		11,647		
		SERVICES AND SUPPLIES	0	13,200	0	11,647	0	0
	3006100	BUILDING IMPROVEMENT - FIXED ASSETS						
	3006130	BIEBER TRANSFER STATION						
	3006200	EQUIPMENT - FIXED ASSETS				64,671		
		FIXED ASSETS	0	0	0	64,671	0	0
	3007000	OPERATING TRANSFERS OUT						
		OPERATING TRANSFERS OUT	0	0	0	0	0	0
		SOLID WASTE CAPITAL IMPROVEMENT FUND	0	13,200	0	76,318	0	0

LASSEN COUNTY
2023/2024
RECOMMENDED EXPENDITURES

		ACCOUNT NAME	FY 2020/21 ACTUALS	FY 2021/22 ACTUALS	FY 2022/23 FINAL BUDGET	FY 2022/23 ESTIMATED ACTUALS	FY 2023/24 DEPARTMENT REQUEST	FY 2023/24 DRAFT CAO RECOMMENDED
Grand Total County Budget								
			100,958,606	102,681,016	153,862,867	106,585,727	155,496,508	154,120,182
		FTEs	449.485	448.120	449.040	449.040	451.490	447.490
		Grand Total FTEs	449.485	448.120	449.040	449.040	451.490	447.490