



MEMORANDUM
COUNTY EXECUTIVE OFFICE - FINANCE DIVISION
County of Placer

TO: Honorable Board of Supervisors **DATE:** June 24, 2025
FROM: Daniel Chatigny, County Executive Officer
BY: Daniel Vick, County Budget & Fiscal Officer
SUBJECT: Adoption of the Fiscal Year 2025-26 Budget

ACTION REQUESTED

1. Adopt a Resolution to adopt the Fiscal Year (FY) 2025-26 Budget including:
 - a. Budgets for County operating funds for a total of \$1,366,760,465 (Attachment A); and
 - b. Budgets for County proprietary funds for a total of \$227,441,257 (Attachment A); and
2. Adopt a Resolution to adopt the FY 2025-26 Budgets for Lighting Districts, Lighting and Landscape Districts, Benefit Assessment Districts, County Service Area Zones, Permanent Road Divisions, and Sewer Maintenance Districts governed by the Board of Supervisors in the amount of \$55,404,473 (Attachment B); and
3. Adopt an Ordinance, introduced on June 10, 2025, adopting the FY 2025-26 Un-Codified Allocation of Positions to Departments (Attachment C), and waive oral reading.

BACKGROUND

Executive Summary

Following a Public Hearing on June 10, 2025, the County Executive Office (CEO) presents Placer County's FY 2025-26 Budget for the Board of Supervisors' adoption. There were no requested changes to the Recommended Budget, therefore, the budget presented for adoption is unchanged from June 10, 2025. The Budget represents the culmination of a comprehensive countywide effort to develop a budget that recognizes future obligations, protects the County from potential foreseeable impacts, and maintains critical services for our communities. The Budget for operating funds is balanced at \$1,366,760,465 which reflects a 11.7% increase from the FY 2024-25 Adopted Budget of \$1,223,744,843. The Budget for proprietary funds is balanced at \$227,441,257, which reflects a 14.7% increase from the FY 2024-25 Adopted Budget of \$198,225,382.

Operating Funds

Staff recommends the Board adopt a resolution to adopt a Budget for the operating funds totaling \$1,366,760,465. The County's operating funds provide a financial mechanism to support programs and services provided to County constituents and, in some instances, to other County departments.

The budget summary of all County operating funds is listed in Attachment A. Detailed budget schedules are on-file with the Clerk of the Board.

Proprietary Funds

Staff recommends the Board adopt a resolution to adopt a Budget for the proprietary funds totaling \$227,441,257. Similar to the County's operating funds, these funds provide a financial mechanism to support programs and services provided to other County departments and to our residents and constituents through either existing Board-adopted user fees or budgetary charge tables.

The budget summary of all County proprietary funds is listed in Attachment A. Detailed budget schedules are on-file with the Clerk of the Board.

Special Districts

Staff recommends the Board adopt a resolution to adopt a budget for special districts governed by the Board, totaling \$55,404,473. A summary schedule, detail of provisions for reserves and designations, and revenue and expenditure schedules for the Districts and County Service Area zones governed by the Board of Supervisors is included in Attachment B. Detailed budget schedules are on-file with the Clerk of the Board.

Un-Codified Allocation of Positions to Departments

Staff recommends the Board adopt an Ordinance, introduced on June 10, 2025, to adopt the personnel allocations for County departments (Attachment C). This action is necessary during the budget process to guide hiring authorities for permanent County employees.

FISCAL IMPACT

The total FY 2025-26 Budget for operating funds and proprietary funds is \$1,366,760,465 and \$227,441,257, respectively. The Budget for County funds are in balance based on FY 2025-26 revenue projections. Estimated fund balances are used only to support capital and other one-time purchases. The County Charter and the County Budget Act (Government Code Sec. 29000) directs the County Executive Officer to prepare and submit an annual Budget to the Board of Supervisors for approval.

Consistent with prior years, staff will provide the Board with quarterly and mid-year budget updates on the current financial position of the County, up-to-date financial projections, and the status of emerging financial and legislative issues. Any required budget adjustments to the FY 2025-26 Budget will be recommended at these intervals or as necessary throughout the fiscal year.

The Placer County FY 2025-26 Adopted Budget Book will be available online by June 30, 2025. The Placer County FY 2025-26 Budget Schedules are currently available for review at the lobby of the Placer County Administration Building located at 175 Fulweiler Dr. Auburn, CA 95603 and

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online at <http://www.placer.ca.gov/1489/County-Budget>.

ATTACHMENTS

Attachment A: Resolution Adopting the FY 2025-26 Budget for County Operating Funds and County Proprietary Funds

Attachment B: Resolution Adopting FY 2025-26 Budget for Board of Supervisors' Governed Special Districts

Attachment C: Ordinance Adopting the FY 2025-26 Final Budget Un-Codified Allocation of Positions to Departments, and List of Personnel Allocations

On file with the Clerk of the Board:

The Placer County FY 2025-26 Budget was placed on file with the Clerk of the Board.

Before the Board of Supervisors County of Placer, State of California

In the matter of:

A Resolution to adopt the Budget for the County of Placer
for the 2025-26 Fiscal Year

Resolution No.: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer
at a regular meeting held _____, by the following vote:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, Sections 29080 through 29083 of the Government Code, relating to public
hearings on the FY 2025-26 Budget, have been complied with; and

WHEREAS, said hearings, during which no additions or deletions to the FY 2025-26
Budget were made, have been terminated; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding
the appropriation limitation for the Placer County operating funds and proprietary funds.

BE IT RESOLVED, by the Board of Supervisors, County of Placer, State of California, in
accordance with Section 29089 of the Government Code, the FY 2025-26 Budget for County
operating funds and County proprietary funds in the amount of \$1,594,201,722 is hereby
adopted.

BE IT FURTHER RESOLVED that Budget Summary schedules for County operating funds and County proprietary funds are also hereby adopted and incorporated herein by reference.

BE IT ALSO FURTHER RESOLVED that the Budget Detail by Cost Center schedules for County operating funds and County proprietary funds are on file with the Clerk of the Board and are hereby adopted and incorporated herein by reference.

Exhibit 1 – FY 2025-26 Recommended Budget for County Operating Funds



Budget Schedules

County of Placer
All Funds Summary
Fiscal Year 2025-26

Fund Name	Total Financing Sources				Total Financing Uses		
	Estimated Fund Balance Available June 30, 2025	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
1	2	3	4	5	6	7	8
Governmental Funds							
Capital Projects Fund	\$ 32,569,396	\$ -	\$ 17,449,029	\$ 50,018,425	\$ 50,018,425	\$ -	\$ 50,018,425
Debt Service Fund	(63,063)	132,046	7,294,918	7,363,901	7,363,901	-	7,363,901
General Fund	23,729,212	-	454,379,828	478,109,040	456,335,526	21,773,514	478,109,040
Special Revenue Funds	21,609,808	4,205,679	805,453,612	831,269,099	807,008,183	24,260,916	831,269,099
Total Governmental Funds	\$ 77,845,353	\$ 4,337,725	\$ 1,284,577,387	\$ 1,366,760,465	\$ 1,320,726,035	\$ 46,034,430	\$ 1,366,760,465
Other Funds							
Enterprise Funds	\$ 1,491,457	\$ 1,713,766	\$ 57,037,019	\$ 60,242,242	\$ 52,789,827	\$ 7,452,415	\$ 60,242,242
Internal Service Funds	15,801,486	951,854	150,445,675	167,199,015	147,769,754	19,429,261	167,199,015
Special Districts and Other Agencies	1,816,686	-	53,587,787	55,404,473	55,404,473	-	55,404,473
Total Other Funds	\$ 19,109,629	\$ 2,665,620	\$ 261,070,481	\$ 282,845,730	\$ 255,964,054	\$ 26,881,676	\$ 282,845,730
Total All Funds	\$ 96,954,982	\$ 7,003,345	\$ 1,545,647,868	\$ 1,649,606,195	\$ 1,576,690,089	\$ 72,916,106	\$ 1,649,606,195

County of Placer
Governmental Funds Summary
Fiscal Year 2025-26

Fund Name	Total Financing Sources				Total Financing Uses		
	Estimated Fund Balance Available June 30, 2025	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
General Fund							
General Fund	\$ 23,729,212	\$ -	\$ 454,379,828	\$ 478,109,040	\$ 456,335,526	\$ 21,773,514	\$ 478,109,040
Total General Fund	\$ 23,729,212	\$ -	\$ 454,379,828	\$ 478,109,040	\$ 456,335,526	\$ 21,773,514	\$ 478,109,040
Capital Projects Fund							
Capital Project Fund	32,569,396	-	17,449,029	50,018,425	50,018,425	-	50,018,425
Total Capital Projects Fund	\$ 32,569,396	\$ -	\$ 17,449,029	\$ 50,018,425	\$ 50,018,425	\$ -	\$ 50,018,425
Debt Service Fund							
Debt Service Fund	(63,063)	132,046	7,294,918	7,363,901	7,363,901	-	7,363,901
Total Debt Service Fund	\$ (63,063)	\$ 132,046	\$ 7,294,918	\$ 7,363,901	\$ 7,363,901	\$ -	\$ 7,363,901
Special Revenue Funds							
Child Support Services Fund	-	-	7,064,102	7,064,102	7,064,102	-	7,064,102
Community Revitalization Fund	3,230,428	-	2,530,331	5,760,759	2,693,189	3,067,570	5,760,759
County Library Fund	1,004,154	-	10,797,157	11,801,311	10,782,913	1,018,398	11,801,311
DMV Special Collection Fund	-	1,153,200	904,200	2,057,400	2,057,400	-	2,057,400
Fire Protection Fund	2,942,715	-	7,475,604	10,418,319	7,333,801	3,084,518	10,418,319
Fish and Game Fund	1,687	-	10,700	12,387	8,707	3,680	12,387
Health and Human Services Fund	(1,640,908)	1,640,908	325,087,311	325,087,311	325,087,311	-	325,087,311
Inmate Welfare Fund	-	-	3,313,362	3,313,362	3,313,362	-	3,313,362
Tahoe Economic and Community Enhancement Fund	11,375,428	-	17,100,000	28,475,428	19,028,685	9,446,743	28,475,428
Low and Moderate Income Housing Asset Fund	262,183	-	20,000	282,183	245,000	37,183	282,183
Open Space Fund	(2,702,718)	1,411,571	1,920,956	629,809	202,809	427,000	629,809
Opioid Settlement Fund	5,027,611	-	-	5,027,611	2,753,572	2,274,039	5,027,611
Placer County Housing Authority Fund	591,985	-	7,668,274	8,260,259	7,650,807	609,452	8,260,259
Regional Forest Health	481,320	-	4,446,181	4,927,501	2,714,704	2,212,797	4,927,501
Public Safety Operations Fund	1,440,855	-	285,103,075	286,543,930	284,465,545	2,078,385	286,543,930
Road Fund	(406,083)	-	132,002,359	131,596,276	131,596,276	-	131,596,276
Special Aviation Funds	1,151	-	10,000	11,151	10,000	1,151	11,151
Total Special Revenue Funds	\$ 21,609,808	\$ 4,205,679	\$ 805,453,612	\$ 831,269,099	\$ 807,008,183	\$ 24,260,916	\$ 831,269,099
Total Governmental Funds	\$ 77,845,353	\$ 4,337,725	\$ 1,284,577,387	\$ 1,366,760,465	\$ 1,320,726,035	\$ 46,034,430	\$ 1,366,760,465

County of Placer
Fund Balance - Governmental Funds
Fiscal Year 2025-26

Fund Name	Estimated Total Fund Balance June 30, 2025	Less: Obligated Fund Balance			Estimated Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
General Fund					
General Fund	\$ 220,689,179	\$ -	\$ 188,878,645	\$ 8,081,322	\$ 23,729,212
Total General Fund	\$ 220,689,179	\$ -	\$ 188,878,645	\$ 8,081,322	\$ 23,729,212
Capital Projects Fund					
Capital Project Fund	38,027,415	-	5,458,019	-	32,569,396
Total Capital Projects Fund	\$ 38,027,415	\$ -	\$ 5,458,019	\$ -	\$ 32,569,396
Debt Service Fund					
Debt Service Fund	1,424,597	-	-	1,487,660	(63,063)
Total Debt Service Fund	\$ 1,424,597	\$ -	\$ -	\$ 1,487,660	\$ (63,063)
Special Revenue Funds					
Child Support Services Fund	158,124	-	-	158,124	-
Community Revitalization Fund	8,648,609	-	-	5,418,181	3,230,428
County Library Fund	5,491,920	-	-	4,487,766	1,004,154
DMV Special Collection Fund	1,417,501	-	-	1,417,501	-
Fire Protection Fund	8,474,177	-	2,073,827	3,457,635	2,942,715
Fish and Game Fund	22,714	-	-	21,027	1,687
HHS Special Revenue Fund	6,861,115	-	5,030,037	3,471,986	(1,640,908)
Housing Authority Fund	591,985	-	-	-	591,985
Inmate Welfare Fund	3,399,305	-	-	3,399,305	-
Tahoe Economic and Community Enhancement Fund	41,643,004	-	-	30,267,576	11,375,428
Low and Moderate Income Housing Asset Fund	756,893	-	-	494,710	262,183
Open Space Fund	896,684	-	4,026,402	(427,000)	(2,702,718)
Opioid Settlement Fund	5,027,611	-	-	-	5,027,611
Public Safety Operations Fund	34,627,870	-	-	33,187,015	1,440,855
Regional Forest Health Fund	481,320	-	-	-	481,320
Road Fund	749,531	-	-	1,155,614	(406,083)
Special Aviation Fund	50,872	-	-	49,721	1,151
Total Special Revenue Funds	\$ 119,299,235	\$ -	\$ 11,130,266	\$ 86,559,161	\$ 21,609,808
Total Governmental Funds	\$ 379,440,426	\$ -	\$ 205,466,930	\$ 96,128,143	\$ 77,845,353

County of Placer
Obligated Fund Balance - By Governmental Funds
Fiscal Year 2025-26

Description	Estimated Obligated Fund Balance June 30, 2025	Transfers from Reserves		Transfers to Reserves		Estimated Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
General Fund						
General Fund						
Capital Assets	\$ 51,437,630	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 53,437,630
Microbusiness Grant	35,000	-	-	-	-	35,000
Election Equipment	2,119,170	-	-	-	-	2,119,170
General Reserve	68,146,795	-	-	19,773,514	19,773,514	87,920,309
Assigned to General Fund	5,927,152	-	-	-	-	5,927,152
Advances to Other Funds	663,991	-	-	-	-	663,991
PARS	68,630,229	-	-	-	-	68,630,229
Total General Fund	\$ 196,959,967	\$ -	\$ -	\$ 21,773,514	\$ 21,773,514	\$ 218,733,481
Capital Projects Fund						
Capital Projects Fund						
Capital Assets	5,458,019	-	-	-	-	5,458,019
Total Capital Projects Fund	\$ 5,458,019	\$ -	\$ -	\$ -	\$ -	\$ 5,458,019
Debt Service Fund						
Debt Service Fund						
Assigned to Debt Service	1,487,660	132,046	132,046	-	-	1,355,614
Total Debt Service Fund	\$ 1,487,660	\$ 132,046	\$ 132,046	\$ -	\$ -	\$ 1,355,614
Special Revenue Funds						
Child Support Services Fund						
Administration	158,124	-	-	-	-	158,124
Community Revitalization Fund						
Assigned to Community Revitalization	5,418,181	-	-	3,067,570	3,067,570	8,485,751
County Library Fund						
Capital Assets	701,086	-	-	-	-	701,086
Assigned to County Library	3,786,680	-	-	1,018,398	1,018,398	4,805,078
DMV Special Collections Fund						
Assigned to DMV Special Collections	1,417,501	1,153,200	1,153,200	-	-	264,301

continued

Description	Estimated Obligated Fund Balance June 30, 2025	Transfers from Reserves		Transfers to Reserves		Estimated Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Fire Protection Fund						
Capital Assets	2,073,827	-	-	-	-	2,073,827
Vehicle Funding from Other Fire District/Agency	124,360					124,360
State Response Reserves	862,599	-	-	-	-	862,599
Assigned to Fire Protection	2,470,676	-	-	3,084,518	3,084,518	5,555,194
Fish and Game Fund						
Assigned to Fish and Game	19,632	-	-	3,680	3,680	23,312
Unfunded Liability	1,395	-	-	-	-	1,395
HHS - SPR Operating Fund						
Assigned to HHS	3,465,375	1,640,908	1,640,908	-	-	1,824,467
Mandated Cost	5,030,037	-	-	-	-	5,030,037
Youth Commission	6,611	-	-	-	-	6,611
Tahoe Economic and Community Enhancement Fund						
Workforce Housing & Transportation	5,186,420	-	-	-	-	5,186,420
Capital Advisory Project	2,480,081	-	-	-	-	2,480,081
Tahoe Services	7,183,880	-	-	-	-	7,183,880
Turned Back TOT	355,860	-	-	-	-	355,860
Contingency	7,262,013	-	-	-	-	7,262,013
Assigned to Tahoe Enhancement	7,799,322	-	-	9,446,743	9,446,743	17,246,065
Inmate Welfare Fund						
Assigned to Inmate Welfare	3,399,305	-	-	-	-	3,399,305
Low & Moderate Income Housing Fund						
Assigned to Low & Moderate Income Housing	494,710	-	-	37,183	37,183	531,893
Open Space Fund						
Assigned to Open Space	3,599,402	1,411,571	1,411,571	427,000	427,000	2,614,831
Opioid Settlement Fund						
Other	-	-	-	2,274,039	2,274,039	2,274,039
Placer County Housing Authority						
Assigned to Placer County Housing Authority	-	-	-	609,452	609,452	609,452
Public Safety Fund						
AB109 Growth and Reserves	2,409,316	-	-	-	-	2,409,316
DA - Capital Assets	4,109,569	-	-	-	-	4,109,569
Sheriff - Capital Assets	14,443,051	-	-	-	-	14,443,051
Probation - Capital Assets	3,932,720	-	-	-	-	3,932,720
Assigned to Public Safety	8,292,359	-	-	2,078,385	2,078,385	10,370,744
Regional Forest Health Fund						

continued

Description	Estimated Obligated Fund Balance June 30, 2025	Transfers from Reserves		Transfers to Reserves		Estimated Total Obligated Fund Balance for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Other	-	-	-	2,212,797	2,212,797	2,212,797
Road Fund						
Assigned to Road Fund	1,155,614	-	-	-	-	1,155,614
Special Aviation Fund						
Assigned to Special Aviation	49,721	-	-	1,151	1,151	50,872
Total Special Revenue Funds	\$ 97,689,427	\$ 4,205,679	\$ 4,205,679	\$ 24,260,916	\$ 24,260,916	\$ 117,744,664
Total Governmental Funds	\$ 301,595,073	\$ 4,337,725	\$ 4,337,725	\$ 46,034,430	\$ 46,034,430	\$ 343,291,778

County of Placer
Summary of Revenues and Other Financing Sources by Source and Fund
Governmental Funds
Fiscal Year 2025-26

Description	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5
Summarization by Source				
Charges for Services	\$ 51,210,273	\$ 64,483,302	\$ 65,410,645	\$ 65,410,645
Donations	309,033	367,956	358,956	358,956
Fines, Forfeits & Penalties	10,039,201	8,469,967	9,030,066	9,030,066
Intergovernmental Revenue	396,359,994	408,169,831	463,048,101	463,048,101
Licenses, Permits & Franchises	16,801,382	17,436,240	18,223,838	18,223,838
Miscellaneous Revenues	1,458,311	1,339,738	504,447	504,447
Non-Operating Revenue	50,955,892	35,372,642	49,729,088	49,729,088
Other Financing Sources	275,014,393	295,265,752	321,607,010	321,607,010
Revenue from Use of Money & Property	16,211,416	465,827	425,214	425,214
Taxes	327,703,129	341,914,647	356,240,022	356,240,022
Total Summarization by Source	\$ 1,146,063,024	\$ 1,173,285,902	\$ 1,284,577,387	\$ 1,284,577,387
Summarization by Fund				
Capital Project Fund	\$ 79,213,447	\$ 22,582,150	\$ 17,449,029	\$ 17,449,029
Child Support Services Fund	6,994,659	7,384,769	7,064,102	7,064,102
Community Revitalization Fund	1,118,684	200,331	2,530,331	2,530,331
County Library Fund	12,366,083	10,334,151	10,797,157	10,797,157
Debt Service Fund	9,603,181	7,302,673	7,294,918	7,294,918
DMV Special Collection Fund	979,395	904,200	904,200	904,200
Fire Protection Fund	7,376,096	6,320,175	7,475,604	7,475,604
Fish and Game Fund	7,434	11,200	10,700	10,700
General Fund	421,400,563	427,892,391	454,379,828	454,379,828
HHS Special Revenue Fund	269,009,473	303,833,718	325,087,311	325,087,311
Housing Authority Fund	7,135,547	6,756,306	7,668,274	7,668,274
Inmate Welfare Fund	3,431,309	3,262,118	3,313,362	3,313,362
Low and Moderate Income Housing Asset Fund	68,112	17,500	20,000	20,000
Open Space Fund	1,826,097	1,920,956	1,920,956	1,920,956
Public Safety Operations Fund	261,887,207	268,067,417	285,103,075	285,103,075
Regional Forest Health Fund	-	-	4,446,181	4,446,181
Road Fund	45,977,404	89,631,766	132,002,359	132,002,359
Special Aviation Fund	11,211	10,000	10,000	10,000
Tahoe Economic and Community Enhancement Fund	17,657,122	16,854,081	17,100,000	17,100,000
Total Summarization by Fund	\$ 1,146,063,024	\$ 1,173,285,902	\$ 1,284,577,387	\$ 1,284,577,387

County of Placer
Summary of Expenditures and Other Financing Uses by Source and Fund
Governmental Funds
Fiscal Year 2025-26

Description	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5
Summarization by Source				
Appropriation for Contingencies Category	\$ -	\$ 6,260,868	\$ 6,644,121	\$ 6,644,121
Capital Asset Expenses	14,853,085	4,479,245	4,733,032	4,733,032
Cost Allocation Category	(151,168)	(11,290,942)	(6,359,282)	(6,359,282)
Imprest Cash Clearing Category	166	-	-	-
Intra Fund Transfers	(4,038,862)	1,522,606	3,462,163	3,462,163
Other Charges	101,301,511	100,727,984	115,632,445	115,632,445
Other Financing Uses	256,063,700	257,817,690	273,868,725	273,868,725
Salaries & Employee Benefits	419,993,095	453,479,467	473,339,875	473,339,875
Services and Supplies	348,458,953	392,792,884	449,404,956	449,404,956
Total Summarization by Source	\$ 1,136,480,480	\$ 1,205,789,802	\$ 1,320,726,035	\$ 1,320,726,035
Summarization by Fund				
Capital Project Fund	\$ 106,062,001	\$ 52,199,291	\$ 50,018,425	\$ 50,018,425
Child Support Services Fund	6,828,703	7,384,769	7,064,102	7,064,102
Community Revitalization Fund	502,620	443,264	2,693,189	2,693,189
County Library Fund	11,629,293	10,313,587	10,782,913	10,782,913
Debt Service Fund	8,113,583	7,375,801	7,363,901	7,363,901
DMV Special Collection Fund	752,460	2,060,446	2,057,400	2,057,400
Fire Protection Fund	7,403,893	6,547,777	7,333,801	7,333,801
Fish and Game Fund	9,690	13,144	8,707	8,707
General Fund	383,793,383	434,578,479	456,335,526	456,335,526
HHS Special Revenue Fund	271,107,685	304,543,622	325,087,311	325,087,311
Housing Authority Fund	7,135,547	6,811,699	7,650,807	7,650,807
Inmate Welfare Fund	3,530,657	2,689,651	3,313,362	3,313,362
Low and Moderate Income Housing Asset Fund	4,488	247,221	245,000	245,000
Open Space Fund	899,374	202,276	202,809	202,809
Opioid Settlement Fund	-	-	2,753,572	2,753,572
Public Safety Operations Fund	275,142,449	264,076,735	284,465,545	284,465,545
Regional Forest Health Fund	-	-	2,714,704	2,714,704
Road Fund	44,260,916	89,373,009	131,596,276	131,596,276
Special Aviation Fund	2,590	10,000	10,000	10,000
Tahoe Economic and Community Enhancement Fund	9,301,150	16,919,031	19,028,685	19,028,685
Total Summarization by Fund	\$ 1,136,480,480	\$ 1,205,789,802	\$ 1,320,726,035	\$ 1,320,726,035

County of Placer
Detail of Revenue and Other Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2025-26

Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
General Fund						
General Fund						
Charges for Services						
		46010:Assessment and Tax Collection Fees	6,044,207	6,162,362	6,625,000	6,625,000
		46020:Supplemental Property Taxes - 5% Admin Fee	2,095,768	2,677,488	2,140,000	2,140,000
		46030:Direct Charges	9,250	-	-	-
		46040:Account / Audit Fees	104,047	101,500	111,500	111,500
		46060:Election Services	52,633	1,000,000	50,000	50,000
		46070:Legal Services	187,238	22,700	100,000	100,000
		46090:Planning and Engineering Services	6,465,460	7,156,750	9,691,091	9,691,091
		46100:Planning Applications	166,664	54,347	57,250	57,250
		46120:Planning and Engineering - Development Fees	97,650	-	50,000	50,000
		46130:Planning - At Cost Projects Fees	1,068,448	699,917	1,430,160	1,430,160
		46140:Agricultural Services	202,088	96,468	128,468	128,468
		46150:Court Fees and Costs	5,142	6,000	1,776,014	1,776,014
		46180:Recording Fees	1,633,266	2,100,000	2,100,000	2,100,000
		46181:Automation Trust	144,323	70,606	222,197	222,197
		46182:Elections Recording Trust	52,105	251,591	100,000	100,000
		46183:Micrographics Trust	287,205	150,960	150,960	150,960
		46185:Redaction Trust	15,676	20,944	20,944	20,944
		46186:Vital & Health Trust	38,561	27,651	27,651	27,651
		46270:Casino - Sales Tax In Lieu and TOT	991,582	8,553,214	8,724,278	8,724,278
		46290:Park and Recreation Services	199,997	726,429	75,000	75,000
		46310:Facilities Services	1,437,548	1,687,000	1,690,000	1,690,000
		46340:Document Solutions Revenue	23	-	-	-
		46341:Collections - Revenue Services	(120)	-	-	-
		46342:Court Fines & Fees Collections	132	-	-	-
		46360:Inventory Sales	-	1,290,000	-	-
		46360:Other Fees and Charges	10,532,176	13,501,755	12,618,026	12,618,026
		46366:TBID Collections	74,381	104,000	104,000	104,000
		46368:SATCo Collections	-	-	20,980	20,980
		46440:Mitigation Fees	202,866	350,000	350,000	350,000
		Total Charges for Services	\$ 32,108,316	\$ 46,811,682	\$ 48,363,519	\$ 48,363,519
Donations						
		47010:Donations	12,962	22,000	18,000	18,000
		Total Donations	\$ 12,962	\$ 22,000	\$ 18,000	\$ 18,000
Fines, Forfeits & Penalties						
		41510:Vehicle Code Fines	18,963	15,000	15,000	15,000
		41520:Vehicle Code Fines - Other	9,980	9,000	9,000	9,000
		41530:Other Court Fines	1,547,166	1,300,000	1,300,000	1,300,000
		41540:Forfeitures and Penalties	308,485	231,200	239,700	239,700
		41560:Penalties and Costs on Delinquent Taxes	7,411,694	6,100,000	6,650,000	6,650,000
		Total Fines, Forfeits & Penalties	\$ 9,296,287	\$ 7,655,200	\$ 8,213,700	\$ 8,213,700

							continued
Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget	
1	2	3	4	5	6	7	
Intergovernmental Revenue							
		43220:Federal Aid - Other Programs	1,800,247	1,673,189	1,814,442	1,814,442	
		43240:Other In-Lieu Taxes	222,235	379,241	-	-	
		44230:State Aid - Mandated Costs	464,054	-	-	-	
		44270:State Aid - Other Programs	3,700,874	2,187,438	2,244,915	2,244,915	
		44290:State Aid - Public Safety Services-Proposition 172	254,281	257,806	264,196	264,196	
		44350:State Homeowners Property Tax Relief	900,823	944,000	900,000	900,000	
		45010:Aid from Other Agencies	384,175	2,421,235	311,072	311,072	
		Total Intergovernmental Revenue	\$ 7,726,689	\$ 7,862,909	\$ 5,534,625	\$ 5,534,625	
Licenses, Permits & Franchises							
		41020:Business Licenses	185,792	157,390	185,988	185,988	
		41040:Construction Permits	6,955,569	7,723,604	8,005,057	8,005,057	
		41050:Other Construction Permits	212,056	229,271	209,990	209,990	
		41070:Road and Privilege Permit	90,928	97,090	89,726	89,726	
		41080:Franchises	3,243,111	2,800,000	3,250,000	3,250,000	
		41090:Other Licenses and Permits	2,400	-	-	-	
		Total Licenses, Permits & Franchises	\$ 10,689,856	\$ 11,007,355	\$ 11,740,761	\$ 11,740,761	
Miscellaneous Revenues							
		48030:Miscellaneous	377,508	540,300	332,426	332,426	
		Total Miscellaneous Revenues	\$ 377,508	\$ 540,300	\$ 332,426	\$ 332,426	
Non-Operating Revenue							
		42010:Investment Income	9,824,708	2,500,000	7,000,000	7,000,000	
		46450:Cost Plan Allocation Rev (A-87)	34,745,940	32,308,621	41,838,883	41,838,883	
		Total Non-Operating Revenue	\$ 44,570,648	\$ 34,808,621	\$ 48,838,883	\$ 48,838,883	
Other Financing Sources							
		49030:Proceeds from Sale of Capital Assets	2,632	-	-	-	
		49070:Operating Transfers In-Capital Improvements	230,792	-	-	-	
		49080:Operating Transfers In	1,588,041	5,928,550	4,383,362	4,383,362	
		49112:SBITA Lease Proceeds	321,932	-	-	-	
		49113:GASB 87 Lease Proceeds	120,488	-	-	-	
		Total Other Financing Sources	\$ 2,263,884	\$ 5,928,550	\$ 4,383,362	\$ 4,383,362	
Revenue from Use of Money & Property							
		42005: Fair Market Value Adjustment	15,757,555	-	-	-	
		42030:Rents and Concessions	258,160	243,182	239,048	239,048	
		42040:Lease Principal Income (Lessor)	49,976	79,519	51,718	51,718	
		42045:Lease Interest Income (Lessor)	3,065	2,458	2,409	2,409	
		42050:Lease Principal True Up (Lessor)	1,940	-	-	-	
		Total Revenue from Use of Money & Property	\$ 16,070,697	\$ 325,159	\$ 293,175	\$ 293,175	
Taxes							
		40010:Taxes - Current Secured Property	164,161,276	175,361,234	182,490,808	182,490,808	
		40030:Taxes - Property Tax In-Lieu of Vehicle License Fee	55,970,914	60,874,612	62,264,372	62,264,372	
		40040:Taxes - Railroad Unitary Property	142,420	142,397	141,838	141,838	
		40050:Taxes - Unitary and Op Non-Unitary Property	4,276,728	4,274,440	4,458,042	4,458,042	
		40060:Taxes - Current Unsecured Property	2,913,705	3,271,671	3,238,891	3,238,891	
		40070:Taxes - Delinquent Secured Property	(11,616)	(125,000)	(25,000)	(25,000)	
		40080:Taxes - Tax Defaulted Land Sales	15,457	13,000	10,000	10,000	
		40090:Taxes - Delinquent Unsecured Property	86,754	22,000	65,000	65,000	

						continued
Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		40100:Taxes - Current Supplemental Property	5,278,440	5,000,000	5,000,000	5,000,000
		40110:Taxes - Delinquent Supplemental Property	14,256	-	-	-
		40150:Sales and Use Taxes	33,702,152	32,119,970	34,713,774	34,713,774
		40160:Residual Property Taxes	7,908,884	7,859,104	8,794,283	8,794,283
		40170:Pass-Through Property Taxes	5,249,565	5,399,228	5,837,253	5,837,253
		40180:Other Taxes	6,192,657	6,216,000	6,466,000	6,466,000
		40190:Hotel / Motel Tax	12,382,125	12,501,959	13,206,116	13,206,116
		Total Taxes	\$ 298,283,717	\$ 312,930,615	\$ 326,661,377	\$ 326,661,377
		Total General Fund Revenue and Other Financing Sources	\$ 421,400,563	\$ 427,892,391	\$ 454,379,828	\$ 454,379,828
		Total General Fund Revenue and Other Financing Sources	\$ 421,400,563	\$ 427,892,391	\$ 454,379,828	\$ 454,379,828
Capital Projects Fund						
Capital Project Funds						
Charges for Services						
		46310:Facilities Services	90,560	-	-	-
		Total Charges for Services	\$ 90,560	\$ -	\$ -	\$ -
Intergovernmental Revenue						
		43220:Federal Aid - Other Programs	17,601,546	-	-	-
		44260:State Aid - Construction	20,058,977	8,120,562	352,952	352,952
		44270:State Aid - Other Programs	2,797,867	5,669,618	7,815,878	7,815,878
		45010:Aid from Other Agencies	213,716	40,000	-	-
		Total Intergovernmental Revenue	\$ 40,672,105	\$ 13,830,180	\$ 8,168,830	\$ 8,168,830
Non-Operating Revenue						
		42010:Investment Income	2,598,393	-	-	-
		Total Non-Operating Revenue	\$ 2,598,393	\$ -	\$ -	\$ -
Other Financing Sources						
		49030:Proceeds from Sale of Capital Assets	356,815	-	-	-
		49050:Contributions from General Fund	31,301,573	6,455,000	7,655,000	7,655,000
		49060:Contributions from Other Funds	81,000	810,000	1,150,000	1,150,000
		49070:Operating Transfers In-Capital Improvements	3,092,520	838,238	-	-
		49080:Operating Transfers In	1,020,482	648,732	475,199	475,199
		Total Other Financing Sources	\$ 35,852,389	\$ 8,751,970	\$ 9,280,199	\$ 9,280,199
		Total Capital Project Fund Revenue and Other Financing Sources	\$ 79,213,447	\$ 22,582,150	\$ 17,449,029	\$ 17,449,029
		Total Capital Projects Fund Revenue and Other Financing Sources	\$ 79,213,447	\$ 22,582,150	\$ 17,449,029	\$ 17,449,029
Debt Service Fund						
Debt Service Funds						
Non-Operating Revenue						
		42010:Investment Income	78,143	-	-	-
		Total Non-Operating Revenue	\$ 78,143	\$ -	\$ -	\$ -
Other Financing Sources						
		49050:Contributions from General Fund	4,396,263	4,395,263	4,391,763	4,391,763
		49060:Contributions from Other Funds	3,756,509	2,907,410	2,903,155	2,903,155
		49080:Operating Transfers In	1,372,267	-	-	-

						continued
Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Total Other Financing Sources			\$ 9,525,038	\$ 7,302,673	\$ 7,294,918	\$ 7,294,918
Total Debt Service Fund Revenue and Other Financing Sources			\$ 9,603,181	\$ 7,302,673	\$ 7,294,918	\$ 7,294,918
Total Debt Service Fund Revenue and Other Financing Sources			\$ 9,603,181	\$ 7,302,673	\$ 7,294,918	\$ 7,294,918
Special Revenue Funds						
Child Support Services Funds						
Charges for Services						
	46050:Communication Services		178	-	-	-
Total Charges for Services			\$ 178	\$ -	\$ -	\$ -
Intergovernmental Revenue						
	43060:Federal CS Admin		4,296,534	4,627,753	4,441,915	4,441,915
	44080:State Public Assistance Administration		246,645	279,911	279,911	279,911
	44270:State Aid - Other Programs		2,345,329	2,280,914	2,227,195	2,227,195
Total Intergovernmental Revenue			\$ 6,888,508	\$ 7,188,578	\$ 6,949,021	\$ 6,949,021
Miscellaneous Revenues						
	48030:Miscellaneous		84,093	81,110	-	-
Total Miscellaneous Revenues			\$ 84,093	\$ 81,110	\$ -	\$ -
Non-Operating Revenue						
	42010:Investment Income		18,707	12,000	12,000	12,000
Total Non-Operating Revenue			\$ 18,707	\$ 12,000	\$ 12,000	\$ 12,000
Other Financing Sources						
	49050:Contributions from General Fund		-	103,081	103,081	103,081
	49080:Operating Transfers In		3,172	-	-	-
Total Other Financing Sources			\$ 3,172	\$ 103,081	\$ 103,081	\$ 103,081
Total Child Support Services Fund Revenue and Other Financing Sources			\$ 6,994,659	\$ 7,384,769	\$ 7,064,102	\$ 7,064,102
Community Revitalization Funds						
Charges for Services						
	46370:Principal Income - Loan Repayments		494,712	185,331	185,331	185,331
	46380:Interest Income - Loan Repayments		234,511	10,000	10,000	10,000
Total Charges for Services			\$ 729,223	\$ 195,331	\$ 195,331	\$ 195,331
Intergovernmental Revenue						
	43220:Federal Aid - Other Programs		216,687	-	785,000	785,000
Total Intergovernmental Revenue			\$ 216,687	\$ -	\$ 785,000	\$ 785,000
Non-Operating Revenue						
	42010:Investment Income		172,774	5,000	50,000	50,000
Total Non-Operating Revenue			\$ 172,774	\$ 5,000	\$ 50,000	\$ 50,000
Other Financing Sources						
	49080:Operating Transfers In		-	-	1,500,000	1,500,000
Total Other Financing Sources			\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Total Community Revitalization Fund Revenue and Other Financing Sources			\$ 1,118,684	\$ 200,331	\$ 2,530,331	\$ 2,530,331

						continued
Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
County Library Funds						
Donations						
		47010:Donations	79,142	80,000	80,000	80,000
		Total Donations	\$ 79,142	\$ 80,000	\$ 80,000	\$ 80,000
Fines, Forfeits & Penalties						
		41540:Forfeitures and Penalties	67,657	75,000	75,000	75,000
		Total Fines, Forfeits & Penalties	\$ 67,657	\$ 75,000	\$ 75,000	\$ 75,000
Intergovernmental Revenue						
		43220:Federal Aid - Other Programs	1,282	-	-	-
		44330:State Aid - Library	34,580	-	-	-
		44350:State Homeowners Property Tax Relief	37,729	40,427	40,427	40,427
		45010:Aid from Other Agencies	1,500	12,000	12,000	12,000
		Total Intergovernmental Revenue	\$ 75,091	\$ 52,427	\$ 52,427	\$ 52,427
Non-Operating Revenue						
		42010:Investment Income	207,370	25,000	100,000	100,000
		Total Non-Operating Revenue	\$ 207,370	\$ 25,000	\$ 100,000	\$ 100,000
Other Financing Sources						
		49050:Contributions from General Fund	1,601,046	1,599,181	1,486,195	1,486,195
		49060:Contributions from Other Funds	268,191	270,056	383,041	383,041
		49112:SBITA Lease Proceeds	425,439	-	-	-
		49113:GASB 87 Lease Proceeds	1,747,166	-	-	-
		Total Other Financing Sources	\$ 4,041,842	\$ 1,869,237	\$ 1,869,236	\$ 1,869,236
Revenue from Use of Money & Property						
		42030:Rents and Concessions	13,631	6,000	4,000	4,000
		Total Revenue from Use of Money & Property	\$ 13,631	\$ 6,000	\$ 4,000	\$ 4,000
Taxes						
		40010:Taxes - Current Secured Property	6,879,885	7,293,065	7,629,583	7,629,583
		40040:Taxes - Railroad Unitary Property	4,950	4,497	4,930	4,930
		40050:Taxes - Unitary and Op Non-Unitary Property	170,547	157,038	177,947	177,947
		40060:Taxes - Current Unsecured Property	143,465	149,788	156,095	156,095
		40070:Taxes - Delinquent Secured Property	(482)	(2,730)	500	500
		40090:Taxes - Delinquent Unsecured Property	3,442	1,661	1,661	1,661
		40100:Taxes - Current Supplemental Property	219,608	171,444	171,444	171,444
		40110:Taxes - Delinquent Supplemental Property	584	116	278	278
		40160:Residual Property Taxes	297,814	295,042	309,794	309,794
		40170:Pass-Through Property Taxes	160,221	153,900	161,596	161,596
		40180:Other Taxes	1,316	2,666	2,666	2,666
		Total Taxes	\$ 7,881,350	\$ 8,226,487	\$ 8,616,494	\$ 8,616,494
Total County Library Fund Revenue and Other Financing Sources			\$ 12,366,083	\$ 10,334,151	\$ 10,797,157	\$ 10,797,157
DMV Special Collection Funds						
Intergovernmental Revenue						
		44430:DMV Special Collection	897,072	900,000	900,000	900,000
		Total Intergovernmental Revenue	\$ 897,072	\$ 900,000	\$ 900,000	\$ 900,000
Non-Operating Revenue						

							continued
Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget	
1	2	3	4	5	6	7	
		42010:Investment Income	82,323	4,200	4,200	4,200	
		Total Non-Operating Revenue	\$ 82,323	\$ 4,200	\$ 4,200	\$ 4,200	
		Total DMV Special Collection Fund Revenue and Other Financing Sources	\$ 979,395	\$ 904,200	\$ 904,200	\$ 904,200	
		Fire Protection Funds					
		Charges for Services					
		46090:Planning and Engineering Services	149,255	75,000	125,000	125,000	
		46350:Fire Services	116,158	110,000	110,000	110,000	
		46360:Other Fees and Charges	53,757	50,565	50,565	50,565	
		Total Charges for Services	\$ 319,170	\$ 235,565	\$ 285,565	\$ 285,565	
		Intergovernmental Revenue					
		44270:State Aid - Other Programs	88,231	207,300	207,300	207,300	
		44290:State Aid - Public Safety Services-Proposition 172	540,347	547,837	561,416	561,416	
		44350:State Homeowners Property Tax Relief	12,587	12,955	12,955	12,955	
		45010:Aid from Other Agencies	(61,637)	38,363	38,363	38,363	
		Total Intergovernmental Revenue	\$ 579,529	\$ 806,455	\$ 820,034	\$ 820,034	
		Non-Operating Revenue					
		42010:Investment Income	297,620	45,000	100,000	100,000	
		Total Non-Operating Revenue	\$ 297,620	\$ 45,000	\$ 100,000	\$ 100,000	
		Other Financing Sources					
		49030:Proceeds from Sale of Capital Assets	1,508	-	-	-	
		49040:Gain/Loss on F/A Disposal	1,170	-	-	-	
		49050:Contributions from General Fund	2,463,000	2,463,000	2,463,000	2,463,000	
		49060:Contributions from Other Funds	-	-	900,000	900,000	
		49080:Operating Transfers In	116,909	-	-	-	
		49110:Proceeds from Lease Purchase	922,863	-	-	-	
		Total Other Financing Sources	\$ 3,505,450	\$ 2,463,000	\$ 3,363,000	\$ 3,363,000	
		Taxes					
		40010:Taxes - Current Secured Property	2,295,488	2,433,346	2,559,128	2,559,128	
		40040:Taxes - Railroad Unitary Property	2,126	1,895	2,117	2,117	
		40050:Taxes - Unitary and Op Non-Unitary Property	65,909	62,350	62,350	62,350	
		40060:Taxes - Current Unsecured Property	47,866	50,483	53,007	53,007	
		40070:Taxes - Delinquent Secured Property	(160)	-	-	-	
		40090:Taxes - Delinquent Unsecured Property	1,143	-	-	-	
		40100:Taxes - Current Supplemental Property	73,149	54,631	54,631	54,631	
		40110:Taxes - Delinquent Supplemental Property	194	-	-	-	
		40160:Residual Property Taxes	122,615	110,807	116,347	116,347	
		40170:Pass-Through Property Taxes	65,578	55,643	58,425	58,425	
		40180:Other Taxes	420	1,000	1,000	1,000	
		Total Taxes	\$ 2,674,327	\$ 2,770,155	\$ 2,907,005	\$ 2,907,005	
		Total Fire Protection Fund Revenue and Other Financing Sources	\$ 7,376,096	\$ 6,320,175	\$ 7,475,604	\$ 7,475,604	
		Fish and Game Fund					
		Fines, Forfeits & Penalties					
		41530:Other Court Fines	420	3,000	3,000	3,000	
		41540:Forfeitures and Penalties	214	2,000	1,500	1,500	
		Total Fines, Forfeits & Penalties	\$ 633	\$ 5,000	\$ 4,500	\$ 4,500	
		Non-Operating Revenue					
		42010:Investment Income	801	200	200	200	
		Total Non-Operating Revenue	\$ 801	\$ 200	\$ 200	\$ 200	

							continued
Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget	
1	2	3	4	5	6	7	
Other Financing Sources							
		49050:Contributions from General Fund	6,000	6,000	6,000	6,000	
		Total Other Financing Sources	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
		Total Fish and Game Fund Revenue and Other Financing Sources	\$ 7,434	\$ 11,200	\$ 10,700	\$ 10,700	
HHS Special Revenue Funds							
Charges for Services							
		46090:Planning and Engineering Services	57,043	57,900	39,904	39,904	
		46130:Planning - At Cost Projects Fees	48,620	25,000	49,923	49,923	
		46150:Court Fees and Costs	61,480	15,000	24,540	24,540	
		46160:Humane Services	109,369	132,150	127,185	127,185	
		46170:Law Enforcement Services	2,799	3,000	2,600	2,600	
		46180:Recording Fees	54,424	39	41	41	
		46186:Vital & Health Trust	358,887	445,959	468,257	468,257	
		46200:Health Fees	9,318	14,984	21,991	21,991	
		46210:Mental Health Services	11,859	173,754	166,254	166,254	
		46240:Sanitation Services - Other	73,560	81,090	79,837	79,837	
		46315:Inventory Sales	14,151	15,350	13,000	13,000	
		46260:Institutional Care and Services	509	-	-	-	
		46360:Other Fees and Charges	323,101	298,916	309,520	309,520	
		Total Charges for Services	\$ 1,125,118	\$ 1,263,142	\$ 1,303,052	\$ 1,303,052	
Donations							
		47010:Donations	-	5,000	-	-	
		Total Donations	\$ -	\$ 5,000	\$ -	\$ -	
Fines, Forfeits & Penalties							
		41510:Vehicle Code Fines	90,501	111,530	60,000	60,000	
		41540:Forfeitures and Penalties	392,709	508,487	509,116	509,116	
		Total Fines, Forfeits & Penalties	\$ 483,209	\$ 620,017	\$ 569,116	\$ 569,116	
Intergovernmental Revenue							
		43010:2011 Realignment BASE	24,728,823	31,416,207	38,998,909	38,998,909	
		43020:Federal Welfare Admin	9,336,188	10,786,761	10,820,858	10,820,858	
		43030:Federal Admin Food Stamp Program	6,015,363	7,764,285	7,566,717	7,566,717	
		43040:Federal Foster Care Administration	1,831,741	436,424	460,700	460,700	
		43050:Federal ASSIST REV	9,797,190	11,221,480	14,139,192	14,139,192	
		43070:Federal Public Assistance Program	11,694	22,500	22,500	22,500	
		43080:Federal CalWin	108,831	401,348	301,749	301,749	
		43090:Federal Aid - Interim Aid	21,281	42,000	42,000	42,000	
		43100:Federal Aid - Medi-Cal	22,546,875	18,073,738	21,912,339	21,912,339	
		43120:Federal Aid - Child Welfare Services	9,112,008	8,791,559	9,524,788	9,524,788	
		43130:Federal Aid - CWS Title XIX	6,039,253	7,856,666	8,583,054	8,583,054	
		43140:Federal Aid - Expanded Subsidized Employment	649,399	-	1,151,702	1,151,702	
		43150:Federal Aid - Family Stabilization	178,358	-	129,650	129,650	
		43160:Federal Aid - Health Admin	8,082,950	7,235,292	10,140,990	10,140,990	
		43180:Federal Aid - WIC Admin	1,422,760	1,357,247	1,670,969	1,670,969	
		43190:Federal Aid - Aid for EPSDT	204,240	135,546	320,038	320,038	
		43200:Federal Aid - Drug Medi-Cal Revenue	5,412,564	6,347,653	5,493,193	5,493,193	
		43220:Federal Aid - Other Programs	12,187,034	11,297,144	8,204,639	8,204,639	
		44050:State Public Assistance Administration Food Stamp	5,664,709	6,486,623	6,986,623	6,986,623	
		44060:State Public Assistance Administration Welfare	1,550,237	1,692,038	2,308,918	2,308,918	

continued

Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		44070:State Public Assistance Administration Welfare Med	7,942,664	7,235,292	7,690,629	7,690,629
		44080:State Public Assistance Administration	3,947,606	5,840,350	4,904,816	4,904,816
		44100:State Public Assistance Prog Waste Tires	89,092	141,989	157,304	157,304
		44110:State Public Assistance Prog State Welfare Title XX Social Services	6,466,650	7,172,715	7,569,135	7,569,135
		44120:State CalWin	707,726	1,201,109	1,069,730	1,069,730
		44130:State Health Administration	1,193,680	2,675,555	607,850	607,850
		44140:State Aid - California Children Services	39,046	187,799	46,685	46,685
		44150:State Aid - California Children Services Medical	617,276	501,932	714,044	714,044
		44160:State Aid - Mental Health Other	79,536	119,978	114,667	114,667
		44220:State Aid - Mental Health	26,189,345	31,765,699	40,070,086	40,070,086
		44221:State Aid - Mental Health Medi-Cal	3,326,684	-	1,860,428	1,860,428
		44240:State Aid - Drug	649,956	553,078	453,342	453,342
		44270:State Aid - Other Programs	13,664,632	14,726,849	16,073,048	16,073,048
		44300:State Aid - Sales Tax Realignment for Public Safety	1,905,143	1,914,601	1,644,600	1,644,600
		44370:1991 Realignment STABILIZATION	92,000	92,000	92,000	92,000
		44390:1991 Realignment BASE-VLF	4,361,645	4,280,297	3,228,860	3,228,860
		44400:1991 Realignment Base - Sales Tax	9,834,161	19,574,935	22,023,709	22,023,709
		44420:1991 Realignment CALWORKS MOE	7,513,700	7,221,152	7,997,130	7,997,130
		45010:Aid from Other Agencies	186,529	90,000	118,435	118,435
		45020:Aid from Other Cities	733,402	876,173	604,844	604,844
		45030:Aid from Other Counties	428,410	460,148	460,148	460,148
		Total Intergovernmental Revenue	\$ 214,870,375	\$ 237,996,162	\$ 266,281,018	\$ 266,281,018
		Non-Operating Revenue				
		42010:Investment Income	(36,070)	-	-	-
		Total Non-Operating Revenue	\$ (36,070)	\$ -	\$ -	\$ -
		Licenses, Permits & Franchises				
		41010:Animal Licenses	293,186	294,225	292,868	292,868
		41020:Business Licenses	33,400	38,367	31,190	31,190
		41030:Food Establishment Permits	3,368,934	3,302,515	3,727,502	3,727,502
		41050:Other Construction Permits	706,772	853,261	738,281	738,281
		41090:Other Licenses and Permits	1,633,732	1,874,317	1,626,736	1,626,736
		Total Licenses, Permits & Franchises	\$ 6,036,024	\$ 6,362,685	\$ 6,416,577	\$ 6,416,577
		Miscellaneous Revenues				
		48030:Miscellaneous	80,667	229,290	66,733	66,733
		Total Miscellaneous Revenues	\$ 80,667	\$ 229,290	\$ 66,733	\$ 66,733
		Other Financing Sources				
		49040:Gain/Loss on F/A Disposal	2,183	-	-	-
		49050:Contributions from General Fund	40,274,761	47,842,005	47,842,005	47,842,005
		49060:Contributions from Other Funds	1,159,391	-	-	-
		49080:Operating Transfers In	4,886,726	9,380,749	2,480,771	2,480,771
		Total Other Financing Sources	\$ 46,323,060	\$ 57,222,754	\$ 50,322,776	\$ 50,322,776
		Revenue from Use of Money & Property				
		42030:Rents and Concessions	6,959	6,959	6,959	6,959
		42040:Lease Principal Income (Lessor)	120,007	125,364	115,675	115,675
		42045:Lease Interest Income (Lessor)	888	2,345	5,405	5,405
		42050:Lease Principal True Up (Lessor)	(765)	-	-	-
		Total Revenue from Use of Money & Property	\$ 127,089	\$ 134,668	\$ 128,039	\$ 128,039

continued

Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Total HHS Special Revenue Fund Revenue and Other Financing Sources			\$ 269,009,473	\$ 303,833,718	\$ 325,087,311	\$ 325,087,311
Housing Authority Funds						
Charges for Services						
		46360:Other Fees and Charges	680,364	704,019	532,251	532,251
		Total Charges for Services	\$ 680,364	\$ 704,019	\$ 532,251	\$ 532,251
Intergovernmental Revenue						
		43110:Federal Aid - Section 8 Housing	5,047,546	5,604,779	6,312,100	6,312,100
		45010:Aid from Other Agencies	557,017	30,000	400,292	400,292
		Total Intergovernmental Revenue	\$ 5,604,563	\$ 5,634,779	\$ 6,712,392	\$ 6,712,392
Non-Operating Revenue						
		42010:Investment Income	(12,356)	2,682	8,805	8,805
		Total Non-Operating Revenue	\$ (12,356)	\$ 2,682	\$ 8,805	\$ 8,805
Other Financing Sources						
		49050:Contributions from General Fund	862,976	414,826	414,826	414,826
		Total Other Financing Sources	\$ 862,976	\$ 414,826	\$ 414,826	\$ 414,826
Total Housing Authority Fund Revenue and Other Financing Sources			\$ 7,135,547	\$ 6,756,306	\$ 7,668,274	\$ 7,668,274
Inmate Welfare Fund Funds						
Charges for Services						
		46050:Communications Services	153,893	155,406	-	-
		46338:Sheriff Jail Bail Collections	328,995	305,751	305,751	305,751
		46360:Other Fees and Charges	591,788	-	649,998	649,998
		46361:Sheriff IWF Commisary Collections	2,247,152	2,737,159	2,250,000	2,250,000
		Total Charges for Services	\$ 3,321,828	\$ 3,198,316	\$ 3,205,749	\$ 3,205,749
Miscellaneous Revenue						
		48030:Miscellaneous	14,990	11,363	12,613	12,613
		Total Intergovernmental Revenue	\$ 14,990	\$ 11,363	\$ 12,613	\$ 12,613
Non-Operating Revenue						
		42010:Investment Income	94,491	52,439	95,000	95,000
		Total Non-Operating Revenue	\$ 94,491	\$ 52,439	\$ 95,000	\$ 95,000
Total Inmate Welfare Fund Revenue and Other Financing Sources			\$ 3,431,309	\$ 3,262,118	\$ 3,313,362	\$ 3,313,362
Tahoe Economic and Community Enhancement Funds						
Non-Operating Revenue						
		42010:Investment Income	1,179,030	500,000	600,000	600,000
		Total Non-Operating Revenue	\$ 1,179,030	\$ 500,000	\$ 600,000	\$ 600,000
Other Financing Sources						
		49060:Contributions from Other Funds	223,008	-	-	-
		Total Other Financing Sources	\$ 223,008	\$ -	\$ -	\$ -
Taxes						
		40190:Hotel / Motel Tax	16,255,084	16,354,081	16,500,000	16,500,000
		Total Taxes	\$ 16,255,084	\$ 16,354,081	\$ 16,500,000	\$ 16,500,000
Total Tahoe Economic and Community Enhancement Fund Revenue and Other Financing Sources			\$ 17,657,122	\$ 16,854,081	\$ 17,100,000	\$ 17,100,000
Low and Moderate Income Housing Asset Fund						
Charges for Services						
		46370:Principal Income - Loan Repayments	7,461	6,000	6,000	6,000
		46380:Interest Income - Loan Repayments	26,630	4,000	4,000	4,000
		Total Charges for Services	\$ 34,091	\$ 10,000	\$ 10,000	\$ 10,000

continued

Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Non-Operating Revenue						
	42010:Investment Income		34,021	7,500	10,000	10,000
	Total Non-Operating Revenue		\$ 34,021	\$ 7,500	\$ 10,000	\$ 10,000
Total Low and Moderate Income Housing Asset Fund Revenue and Other Financing Sources			\$ 68,112	\$ 17,500	\$ 20,000	\$ 20,000
Open Space Funds						
Charges for Services						
	46440:Workers Comp Insurance		28,291	-	-	-
	Total Charges for Services		\$ 28,291	\$ -	\$ -	\$ -
Donations						
	47010:Donations		204,665	210,956	210,956	210,956
	Total Donations		\$ 204,665	\$ 210,956	\$ 210,956	\$ 210,956
Non-Operating Revenue						
	42010:Investment Income		78,107	10,000	10,000	10,000
	Total Non-Operating Revenue		\$ 78,107	\$ 10,000	\$ 10,000	\$ 10,000
Other Financing Sources						
	49050:Contributions from General Fund		1,500,000	1,500,000	1,500,000	1,500,000
	49060:Contributions from Other Funds		15,034	200,000	200,000	200,000
	Total Other Financing Sources		\$ 1,515,034	\$ 1,700,000	\$ 1,700,000	\$ 1,700,000
Total Open Space Fund Revenue and Other Financing Sources			\$ 1,826,097	\$ 1,920,956	\$ 1,920,956	\$ 1,920,956
Public Safety Operations Funds						
Charges for Services						
	46050:Communication Services		19,655	-	-	-
	46070:Legal Services		-	10,000	-	-
	46150:Court Fees and Costs		86,947	60,000	80,000	80,000
	46170:Law Enforcement Services		8,046,961	8,247,000	8,373,548	8,373,548
	46260:Institutional Care and Services		190,952	-	150,000	150,000
	46346:Department Collections		15	-	-	-
	46360:Other Fees and Charges		1,707,812	3,015,324	1,786,000	1,786,000
	46430:Insurance - Other		268,374	340,000	340,000	340,000
	Total Charges for Services		\$ 10,320,717	\$ 11,672,324	\$ 10,729,548	\$ 10,729,548
Donations						
	47010:Donations		12,264	50,000	50,000	50,000
	Total Donations		\$ 12,264	\$ 50,000	\$ 50,000	\$ 50,000
Fines, Forfeits & Penalties						
	41520:Vehicle Code Fines - Other		109,401	97,000	98,000	98,000
	41530:Other Court Fines		63,479	4,750	52,750	52,750
	41540:Forfeitures and Penalties		4,421	5,000	5,000	5,000
	Total Fines, Forfeits & Penalties		\$ 177,301	\$ 106,750	\$ 155,750	\$ 155,750
Intergovernmental Revenue						
	43220:Federal Aid - Other Programs		1,036,221	920,165	531,565	531,565
	44230:State Aid - Mandated Costs		-	375,000	170,000	170,000
	44270:State Aid - Other Programs		6,662,575	8,683,342	6,391,036	6,391,036
	44290:State Aid - Public Safety Services-Proposition 172		62,775,643	63,645,727	65,223,282	65,223,282
	44300:State Aid - Sales Tax Realignment for Public Safety		21,512,657	12,569,959	19,212,535	19,212,535
	44310:State Aid - Supplemental Law Enforcement		3,878,995	740,000	4,073,319	4,073,319
	44320:State Peace Officers Training		129,362	125,000	125,000	125,000
	45010:Aid from Other Agencies		79,923	5,138,572	131,000	131,000

continued

Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		45020:Aid from Other Cities	(175)	-	-	-
		Total Intergovernmental Revenue	\$ 96,075,202	\$ 92,197,765	\$ 95,857,737	\$ 95,857,737
		Licenses, Permits & Franchises				
		41090:Other Licenses and Permits	21,979	21,200	21,500	21,500
		Total Licenses, Permits & Franchises	\$ 21,979	\$ 21,200	\$ 21,500	\$ 21,500
		Miscellaneous Revenues				
		48030:Miscellaneous	39,332	57,675	42,675	42,675
		Total Miscellaneous Revenues	\$ 39,332	\$ 57,675	\$ 42,675	\$ 42,675
		Non-Operating Revenue				
		42010:Investment Income	1,699,681	100,000	100,000	100,000
		Total Non-Operating Revenue	\$ 1,699,681	\$ 100,000	\$ 100,000	\$ 100,000
		Other Financing Sources				
		49030:Proceeds from Sale of Capital Assets	233,275	125,000	65,000	65,000
		49040:Gain/Loss on F/A Disposal	63,335	-	-	-
		49050:Contributions from General Fund	149,676,621	162,606,054	175,551,342	175,551,342
		49060:Contributions from Other Funds	-	70,000	-	-
		49080:Operating Transfers In	1,568,338	627,340	2,174,377	2,174,377
		49112:SBITA Lease Proceeds	1,042,892	-	-	-
		49113:GASB 87 Lease Proceeds	447,620	-	-	-
		Total Other Financing Sources	\$ 153,032,081	\$ 163,428,394	\$ 177,790,719	\$ 177,790,719
		Taxes				
		40060:Taxes - Current Unsecured Property	508,651	433,309	355,146	355,146
		Total Taxes	\$ 508,651	\$ 433,309	\$ 355,146	\$ 355,146
		Total Public Safety Operations Fund Revenue and Other Financing Sources	\$ 261,887,207	\$ 268,067,417	\$ 285,103,075	\$ 285,103,075
		Regional Forest Health Fund				
		Charges for Services				
		46315:Inventory Sales	-	-	415,630	415,630
		Total Charges for Services	\$ -	\$ -	\$ 415,630	\$ 415,630
		Intergovernmental Revenue				
		44270:State Aid - Other Programs	-	-	2,822,372	2,822,372
		45010:Aid from Other Agencies	-	-	180,000	180,000
		Total Intergovernmental Revenue	\$ -	\$ -	\$ 3,002,372	\$ 3,002,372
		Other Financing Sources				
		49050:Contributions from General Fund	-	-	1,028,179	1,028,179
		Total Other Financing Sources	\$ -	\$ -	\$ 1,028,179	\$ 1,028,179
		Total Regional Forest Health Fund Revenue and Other Financing Sources	\$ -	\$ -	\$ 4,446,181	\$ 4,446,181
		Road Fund				
		Charges for Services				
		46090:Planning and Engineering Services	130,079	75,000	100,000	100,000
		46190:Road and Street Services	1,882,541	10,000	10,000	10,000
		46360:Other Fees and Charges	439,798	647,923	260,000	260,000
		Total Charges for Services	\$ 2,452,418	\$ 732,923	\$ 370,000	\$ 370,000
		Fines, Forfeits & Penalties				

continued

Fund	Financing Source Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		41510:Vehicle Code Fines	13,516	8,000	12,000	12,000
		41530:Other Couty Fines	597	-	-	-
		Total Fines, Forfeits & Penalties	\$ 14,113	\$ 8,000	\$ 12,000	\$ 12,000
		Intergovernmental Revenue				
		43210:Federal Aid - Construction	6,472,466	21,090,700	38,392,000	38,392,000
		43220:Federal Aid - Other Programs	316,658	233,162	310,000	310,000
		44020:State Highway Users Tax	14,273,354	14,588,384	14,730,253	14,730,253
		44260:State Aid - Construction	1,649,332	5,753,330	12,617,760	12,617,760
		44270:State Aid - Other Programs	48,421	25,000	25,000	25,000
		45010:Aid from Other Agencies	(16,058)	-	-	-
		45060:Local Matching Funds Revenue	-	-	1,899,632	1,899,632
		Total Intergovernmental Revenue	\$ 22,744,174	\$ 41,690,576	\$ 67,974,645	\$ 67,974,645
		Licenses, Permits & Franchises				
		41070:Road and Privilege Permit	44,174	45,000	45,000	45,000
		41090:Other Licenses and Permits	9,350	-	-	-
		Total Licenses, Permits & Franchises	\$ 53,524	\$ 45,000	\$ 45,000	\$ 45,000
		Miscellaneous Revenues				
		48030:Miscellaneous	861,721	80,000	50,000	50,000
		Total Miscellaneous Revenues	\$ 861,721	\$ 80,000	\$ 50,000	\$ 50,000
		Non-Operating Revenue				
		42010:Investment Income	(109,003)	(200,000)	(200,000)	(200,000)
		Total Non-Operating Revenue	\$ (109,003)	\$ (200,000)	\$ (200,000)	\$ (200,000)
		Other Financing Sources				
		49030:Proceeds from Sale of Capital Assets	146,276	50,000	50,000	50,000
		49050:Contributions from General Fund	5,242,116	3,770,890	3,949,893	3,949,893
		49060:Contributions from Other Funds	193,000	175,756	-	-
		49080:Operating Transfers In	12,279,067	42,078,621	58,550,821	58,550,821
		Total Other Financing Sources	\$ 17,860,458	\$ 46,075,267	\$ 62,550,714	\$ 62,550,714
		Taxes				
		40150:Sales and Use Taxes	2,100,000	1,200,000	1,200,000	1,200,000
		Total Taxes	\$ 2,100,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
		Total Road Fund Revenue and Other Financing Sources	\$ 45,977,404	\$ 89,631,766	\$ 132,002,359	\$ 132,002,359
		Special Aviation Funds				
		Intergovernmental Revenue				
		44010:State Aid - Aviation	10,000	10,000	10,000	10,000
		Total Intergovernmental Revenue	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		Non-Operating Revenue				
		42010:Investment Income	1,211	-	-	-
		Total Non-Operating Revenue	\$ 1,211	\$ -	\$ -	\$ -
		Total Special Aviation Fund Revenue and Other Financing Sources	\$ 11,211	\$ 10,000	\$ 10,000	\$ 10,000
		Total Special Revenue Fund Revenue and Other Financing Sources	\$ 635,845,832	\$ 715,508,688	\$ 805,453,612	\$ 805,453,612
		TOTAL ALL FUNDS	\$ 1,146,063,024	\$ 1,173,285,902	\$ 1,284,577,387	\$ 1,284,577,387

County of Placer
Detail of Expenditures and Other Uses by Fund and Account
Governmental Funds
Fiscal Year 2025-26

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
General Fund						
General Fund						
Appropriation for Contingencies Category						
		59000:Appropriation for Contingencies	\$ -	\$ 6,260,868	\$ 6,644,121	\$ 6,644,121
		Total Appropriation for Contingencies Category	\$ -	\$ 6,260,868	\$ 6,644,121	\$ 6,644,121
Capital Asset Expenses						
		54450:Equipment	1,118,358	32,000	-	-
		54503:SBITA Capital Outlay (Right to Use)	416,132	-	-	-
		54509:GASB 87 Lease Capital Outlay	120,488	-	-	-
		Total Capital Asset Expenses	\$ 1,654,977	\$ 32,000	\$ -	\$ -
Cost Allocation Category						
		58000:Cost Allocation	(1,495,703)	(2,741,205)	(2,802,086)	(2,802,086)
		Total Cost Allocation Category	\$ (1,495,703)	\$ (2,741,205)	\$ (2,802,086)	\$ (2,802,086)
Imprest Cash Clearing Category						
		zzz	107	-	-	-
		Total Imprest Cash Clearing Category	\$ 107	\$ -	\$ -	\$ -
Intra Fund Transfers						
		55560:Intra Fund Services	-	10,000	-	-
		55561:Interfund/Intrafund Activities Out	4,174,535	4,208,126	3,205,786	3,205,786
		55562:Interfund/Intrafund Activities In (Contra Expense)	(12,319,604)	(7,810,690)	(7,727,178)	(7,727,178)
		Total Intergovernmental Revenue	\$ (8,145,069)	\$ (3,592,564)	\$ (4,521,392)	\$ (4,521,392)
Other Charges						
		53010:Support and Care of Persons	234,148	120,000	120,000	120,000
		53041:Lease Principal (Right to Use)	90,229	93,408	122,658	122,658
		53042:SBITA Principal	247,557	-	-	-
		53043:Lease Purchase Principal	27,500	-	-	-
		53081:Lease Interest (Right to Use)	33,441	33,145	31,840	31,840
		53082:SBITA Interest	2,969	-	-	-
		53083:GASB 87 Lease Interest	2,431	-	-	-
		53190:Taxes and Assessments	29,838	30,741	31,741	31,741
		53250:Contributions to Other Agencies	778,892	969,035	974,035	974,035
		53380:St Ct Oper - MOE	1,431,181	1,431,181	1,431,181	1,431,181
		53390:Cost Plan Allocation Exp (A-87)	9,421,368	11,222,660	13,739,706	13,739,706
		54550:Returned Payments (Cash Sales Only)	6,357	-	-	-
		Total Other Charges	\$ 12,305,911	\$ 13,900,170	\$ 16,451,161	\$ 16,451,161
Other Financing Uses						
		55510:Operating Transfer Out	725,809	3,199,861	3,379,513	3,379,513
		55520:Contrib Auto Working Capital	141,282	-	-	-
		55530:Operating Transfer Out - Capital Improvements	639,514	7,750,000	6,750,000	6,750,000
		55540:Operating Transfer Out - Roads	-	3,770,896	3,770,896	3,770,896
		55550:Contributions to Other Funds	225,345,754	221,303,897	238,685,032	238,685,032
		Total Other Financing Uses	\$ 226,852,360	\$ 236,024,654	\$ 252,585,441	\$ 252,585,441

continued

Financing Fund	Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Salaries & Employee Benefits						
		51010:Salaries and Wages	60,750,152	71,269,578	74,283,501	74,283,501
		51015:Salary Savings	-	(9,128,357)	(7,935,601)	(7,935,601)
		51020:Employee Paid Sick Leave	1,233,979	94,417	132,000	132,000
		51030:Extra Help	14,344	948,038	968,598	968,598
		51040:Overtime and Call Back	529,282	565,632	537,976	537,976
		51050:Sick Leave Payoff	8,865	-	-	-
		51090:Cafeteria Plans (Non-PERS)	2,772,228	3,302,611	3,421,233	3,421,233
		51120:Uniform Allowance	33,270	30,446	34,331	34,331
		51210:Retirement	14,977,601	25,305,003	26,303,549	26,303,549
		51220:Payroll Tax	4,573,625	5,300,999	5,514,066	5,514,066
		51240:Other Postemployment Benefits (OPEB)	4,139,675	2,773,444	662,984	662,984
		51281:OPEB Implicit Rate Subsidy	(5,840,896)	-	-	-
		51290:401 (k) Employer Match	220,978	280,287	276,843	276,843
		51310:Employee Group Insurance	9,797,392	11,746,231	11,896,745	11,896,745
		51320:Retired Employee Group Insurance	16,370	4,685	4,685	4,685
		51360:Workers Comp Insurance	763,129	672,425	1,211,072	1,211,072
Total Salaries & Employee Benefits			\$ 93,989,995	\$ 113,165,439	\$ 117,311,982	\$ 117,311,982
Services and Supplies						
		52010:Agriculture	5,937	42,053	42,053	42,053
		52020:Pesticides	7,205	13,000	13,000	13,000
		52030:Clothing and Personal	1,961	900	900	900
		52040:Communication Services Expense	1,027,843	987,814	1,092,998	1,092,998
		52050:Food	81,676	80,008	87,955	87,955
		52060:Janitorial Supplies	2,563	16,250	16,479	16,479
		52070:Refuse Disposal	8,786	44,000	44,000	44,000
		52080:Insurance	819,074	1,173,914	1,949,467	1,949,467
		52120:Defense Experts	393,404	350,000	525,000	525,000
		52130:Grand Jury Meetings	51,035	60,000	60,000	60,000
		52140:Parts	61,954	25,934	38,317	38,317
		52160:Maintenance	1,104,593	1,837,990	2,266,202	2,266,202
		52161:Maintenance - Building	4,690,329	4,677,190	4,893,697	4,893,697
		52170:Fuels & Lubricants	11,896	7,500	10,000	10,000
		52180:Materials - Buildings & Improvements	139,982	92,006	107,006	107,006
		52190:Maintenance - Janitorial	-	200	200	200
		52210:Services	59,952	-	-	-
		52220:Laboratory Supplies	485	-	-	-
		52230:Drug & Alcohol Testing	65	5,800	800	800
		52240:Professional / Membership Dues	410,163	467,515	454,252	454,252
		52245:Warranties	1,188	126,000	126,000	126,000
		52260:Misc Expense	129,961	10,950	599,471	599,471
		52270:Department Cash Shortage	1,299	2,050	2,050	2,050
		52276:Tahoe Lease to Locals Grant Payments	402,500	405,000	110,000	110,000
		52320:Printing	812,626	955,522	985,472	985,472
		52330:Other Supplies	304,707	430,294	449,244	449,244
		52340:Postage	967,602	1,098,297	1,143,184	1,143,184
		52360:Professional and Special Services - General	15,351,865	15,373,465	14,251,677	14,251,677
		52370:Professional and Special Services - Legal	12,499,564	15,468,494	15,570,711	15,570,711
		52380:Professional and Special Services - Technical, Engineering and Environmental	1,663,540	5,566,208	2,258,861	2,258,861
		52390:Professional and Special Services - County	770,742	352,200	620,203	620,203
		52400:Professional and Special Services - Information Technology	8,296,622	10,340,849	10,802,301	10,802,301

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		52410:Professional and Special Services - Health	602,235	525,650	739,100	739,100
		52440:Short-Term Rents and Leases - Equipment	218,119	219,782	54,400	54,400
		52444:GASB 87 Lease Payment	3,528	-	42,336	42,336
		52445:SBITA Lease Payment	68,217	80,000	27,500	27,500
		52450:Short-Term Rents and Leases - Buildings & Improvements	122,012	143,322	160,636	160,636
		52457:GASB 87 Lease Ancillary Payments	16,730	69,643	69,643	69,643
		52460:Small Tools & Instruments	26,029	37,000	37,000	37,000
		52470:Employee Benefits Systems	615,689	911,103	856,178	856,178
		52480:PC Acquisition	225,744	191,249	204,542	204,542
		52490:Special Contributions	95,000	100,000	100,000	100,000
		52510:Commissioner's Fees	18,094	23,700	26,900	26,900
		52530:Aggregates & Oil	3,324	-	-	-
		52540:Signing & Safety Material	396	6,500	6,500	6,500
		52560:Small Equipment	107,173	97,854	116,054	116,054
		52570:Advertising	382,437	354,884	399,374	399,374
		52577:TOT Rebates	169,797	125,000	125,000	125,000
		52580:Special Department Expense	1,333,265	2,535,191	2,756,764	2,756,764
		52590:Tuition Reimbursement	47,072	62,000	50,000	50,000
		52620:Safety Clothing - Other Agency	1,455	-	-	-
		52781:Employee Engagement Expenses	15,881	11,589	28,000	28,000
		52785:Training / Education	361,470	616,798	608,631	608,631
		52790:Transportation and Travel	1,979,883	2,698,554	2,465,400	2,465,400
		52800:Utilities	2,102,939	2,645,469	3,208,415	3,208,415
		52810:Operating Materials	33,196	62,426	62,426	62,426
		Total Services and Supplies	\$ 58,630,806	\$ 71,529,117	\$ 70,666,299	\$ 70,666,299
		Total General Fund Expenditures and Other Financing Uses	\$ 383,793,383	\$ 434,578,479	\$ 456,335,526	\$ 456,335,526
		Total General Fund Expenditures and Other Financing Uses	\$ 383,793,383	\$ 434,578,479	\$ 456,335,526	\$ 456,335,526
Capital Projects Fund						
Capital Project Funds						
		Capital Asset Expenses				
		54450:Equipment	24,765	69,500	-	-
		Total Capital Asset Expenses	\$ 24,765	\$ 69,500	\$ -	\$ -
		Cost Allocation Category				
		58000:Cost Allocation	1,507,866	-	-	-
		Total Cost Allocation Category	\$ 1,507,866	\$ -	\$ -	\$ -
		Intra Fund Transfers				
		55561:Interfund/Intrafund Activities Out	238,033	139,434	78,000	78,000
		55562:Interfund/Intrafund Activities In (Contra Expense)	(2,261,839)	(135,000)	(6,191,272)	(6,191,272)
		Total Intra Fund Transfers	\$ (2,023,806)	\$ 4,434	\$ (6,113,272)	\$ (6,113,272)
		Other Charges				
		53050:Debt Issuance Costs	(13,629)	-	-	-
		53080:Lease Purchase Interest	90,463	-	-	-
		53251:Payments to Other Local Governments	2,764	-	-	-
		53390:Cost Plan Allocation Exp (A-87)	460,112	297,256	-	-
		Total Other Charges	\$ 539,710	\$ 297,256	\$ -	\$ -
		Other Financing Uses				
		55510:Operating Transfer Out	2,451,092	10,102,987	11,380,922	11,380,922

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		55530:Operating Transfer Out - Capital Improvements	3,330,785	-	-	-
		55550:Contributions to Other Funds	137,642	-	-	-
		Total Other Financing Uses	\$ 5,919,520	\$ 10,102,987	\$ 11,380,922	\$ 11,380,922
		Salaries & Employee Benefits				
		51010:Salaries and Wages	930,187	-	-	-
		51040:Overtime and Call Back	12,283	-	-	-
		51090:Cafeteria Plans (Non-PERS)	51,630	-	-	-
		51120:Uniform Allowance	1,162	-	-	-
		51210:Retirement	326,181	-	-	-
		51220:Payroll Tax	73,137	-	-	-
		51240:Other Postemployment Benefits (OPEB)	62,064	-	-	-
		51290:401 (k) Employer Match	123	-	-	-
		51310:Employee Group Insurance	158,541	-	-	-
		51360:Workers Comp Insurance	11,731	-	-	-
		Total Salaries & Employee Benefits	\$ 1,627,037	\$ -	\$ -	\$ -
		Services and Supplies				
		52020:Pesticides	1,695	-	-	-
		52040:Communication Services Expense	331,114	-	-	-
		52070:Refuse Disposal	3,739	-	-	-
		52080:Insurance	5,782	4,714	(16)	(16)
		52140:Parts	181	-	-	-
		52161:Maintenance - Building	10	-	-	-
		52180:Materials - Buildings & Improvements	326,580	28,721	-	-
		52210:Services	90,964	-	-	-
		52220:Laboratory Supplies	130	-	-	-
		52240:Professional / Membership Dues	860	-	-	-
		52250:Services and Supplies	2,000	-	-	-
		52260:Misc Expense	-	-	397,199	397,199
		52320:Printing	7,114	1,886	669	669
		52330:Other Supplies	1,264	-	-	-
		52340:Postage	14	-	-	-
		52360:Professional and Special Services - General	33,458,624	10,101,319	8,465,139	8,465,139
		52380:Professional and Special Services - Technical, Engineering and Environmental	62,617,649	19,604,592	23,253,528	23,253,528
		52390:Professional and Special Services - County	78,176	242,832	553	553
		52400:Professional and Special Services - Information Technology	63,517	-	-	-
		52440:Short-Term Rents and Leases - Equipment	31,822	-	-	-
		52444:GASB 87 Lease Payment	2,592	-	-	-
		52450:Short-Term Rents and Leases - Buildings & Improvements	21,447	-	-	-
		52457:GASB 87 Lease Ancillary Payments	1,603	-	-	-
		52460:Small Tools & Instruments	9,047	-	-	-
		52480:PC Acquisition	10,612	-	-	-
		52540:Signing & Safety Material	5,587	-	-	-
		52560:Small Equipment	288,353	-	-	-
		52570:Advertising	6,214	-	-	-
		52580:Special Department Expense	877,967	-	-	-
		52630:Project Costs	727	11,741,050	12,633,703	12,633,703
		52790:Transportation and Travel	279	-	-	-
		52800:Utilities	138,702	-	-	-
		52810:Operating Materials	82,544	-	-	-

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Total Services and Supplies			\$ 98,466,908	\$ 41,725,114	\$ 44,750,775	\$ 44,750,775
Total Capital Project Fund Expenditures and Other Financing Uses			\$ 106,062,001	\$ 52,199,291	\$ 50,018,425	\$ 50,018,425
Total Capital Projects Fund Expenditures and Other Financing Uses			\$ 106,062,001	\$ 52,199,291	\$ 50,018,425	\$ 50,018,425
Debt Service Fund						
Debt Service Funds						
Intra Fund Transfers						
		55560:Intra Fund Services	-	2,000	-	-
		55561:Interfund/Intrafund Activities Out	15,000	-	-	-
Total Intra Fund Transfers			\$ 15,000	\$ 2,000	\$ -	\$ -
Intra Fund Transfers						
		53040:Lease Purchase Principal	4,195,000	3,530,000	3,700,000	3,700,000
		53080:Lease Purchase Interest	3,869,167	3,772,673	3,594,918	3,594,918
Total Intra Fund Transfers			\$ 8,064,167	\$ 7,302,673	\$ 7,294,918	\$ 7,294,918
Other Financing Sources						
		52080:Insurance	7,674	19,497	26,513	26,513
		52360:Professional and Special Services - General	1,908	15,000	5,000	5,000
		52400:Professional and Special Services - Information Technology	22,099	36,631	37,470	37,470
		52580:Special Department Expense	2,735	-	-	-
Total Other Financing Sources			\$ 34,416	\$ 71,128	\$ 68,983	\$ 68,983
Total Debt Service Fund Expenditures and Other Financing Uses			\$ 8,113,583	\$ 7,375,801	\$ 7,363,901	\$ 7,363,901
Total Debt Service Fund Expenditures and Other Financing Uses			\$ 8,113,583	\$ 7,375,801	\$ 7,363,901	\$ 7,363,901
Special Revenue Funds						
Child Support Services Funds						
Intra Fund Transfers						
		55561:Interfund/Intrafund Activities Out	67,344	62,500	62,500	62,500
		55562:Interfund/Intrafund Activities In (Contra Expense)	(137,762)	(137,000)	(137,000)	(137,000)
Total Intra Fund Transfers			\$ (70,418)	\$ (74,500)	\$ (74,500)	\$ (74,500)
Other Charges						
		53041:Lease Principal (Right to Use)	3,443	-	-	-
		53081:Lease Interest (Right to Use)	0	-	-	-
		53190:Taxes and Assessments	224	-	-	-
		53390:Cost Plan Allocation Exp (A-87)	167,479	239,881	329,173	329,173
Total Other Charges			\$ 171,146	\$ 239,881	\$ 329,173	\$ 329,173
Salaries & Employee Benefits						
		51010:Salaries and Wages	3,085,121	3,919,878	3,600,684	3,600,684
		51015:Salary Savings	-	(751,737)	(535,076)	(535,076)
		51020:Employee Paid Sick Leave	43,618	-	-	-
		51040:Overtime and Call Back	42,787	-	30,000	30,000
		51090:Cafeteria Plans (Non-PERS)	154,085	181,992	168,513	168,513
		51210:Retirement	1,066,621	1,393,152	1,269,180	1,269,180
		51220:Payroll Tax	231,814	291,282	264,948	264,948
		51240:Other Postemployment Benefits (OPEB)	267,732	193,311	42,613	42,613
		51290:401 (k) Employer Match	2,615	6,000	6,000	6,000
		51310:Employee Group Insurance	649,649	842,155	736,222	736,222
		51360:Workers Comp Insurance	8,110	6,325	8,241	8,241

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Total Salaries & Employee Benefits			\$ 5,552,152	\$ 6,082,358	\$ 5,591,325	\$ 5,591,325
Services and Supplies						
		52040:Communication Services Expense	9,558	7,000	5,000	5,000
		52080:Insurance	40,472	52,626	71,811	71,811
		52160:Maintenance	10,038	6,000	6,000	6,000
		52161:Maintenance - Building	241,564	192,855	196,255	196,255
		52170:Fuels & Lubricants	4,981	6,000	6,000	6,000
		52240:Professional / Membership Dues	9,293	11,000	11,000	11,000
		52320:Printing	24,439	24,951	27,999	27,999
		52330:Other Supplies	15,371	15,780	20,000	20,000
		52340:Postage	25,403	22,234	25,999	25,999
		52360:Professional and Special Services - General	79,868	71,000	80,000	80,000
		52370:Professional and Special Services - Legal	7,612	15,000	15,000	15,000
		52390:Professional and Special Services - County	-	1,512	202	202
		52400:Professional and Special Services - Information Technology	372,394	401,300	400,000	400,000
		52410:Professional and Special Services - Health	20,810	20,000	20,000	20,000
		52450:Short-Term Rents and Leases - Buildings & Improvements	14,365	15,000	15,000	15,000
		52460:Small Tools & Instruments	29	-	-	-
		52470:Employee Benefits Systems	42,899	54,744	60,744	60,744
		52560:Small Equipment	1,002	-	-	-
		52570:Advertising	1,991	5,000	5,000	5,000
		52785:Training / Education	83,965	50,000	55,627	55,627
		52790:Transportation and Travel	57,328	50,000	60,000	60,000
		52800:Utilities	112,442	115,028	136,467	136,467
Total Services and Supplies			\$ 1,175,822	\$ 1,137,030	\$ 1,218,104	\$ 1,218,104
Total Child Support Services Fund Expenditures and Other Financing Uses			\$ 6,828,703	\$ 7,384,769	\$ 7,064,102	\$ 7,064,102
Community Revitalization Funds						
Intra Fund Transfers						
		55560:Intra Fund Services	-	30,000	30,000	30,000
		55561:Interfund/Intrafund Activities Out	83,616	-	285,000	285,000
Total Intra Fund Transfers			\$ 83,616	\$ 30,000	\$ 315,000	\$ 315,000
Other Charges						
		53400:Participant Loans	200,000	350,000	850,000	850,000
Total Other Charges			\$ 200,000	\$ 350,000	\$ 850,000	\$ 850,000
Services and Supplies						
		52080:Insurance	841	1,791	-	-
		52160:Maintenance	24,015	24,001	24,001	24,001
		52260:Misc Expense	-	15,000	-	-
		52320:Printing	200	132	-	-
		52360:Professional and Special Services - General	-	-	500,000	500,000
		52390:Professional and Special Services - County	-	8	-	-
		52400:Professional and Special Services - Information Technology	2,747	22,132	3,988	3,988
		52570:Advertising	-	200	200	200
		52580:Special Department Expense	191,200	-	1,000,000	1,000,000
Total Services and Supplies			\$ 219,004	\$ 63,264	\$ 1,528,189	\$ 1,528,189
Total Community Revitalization Fund Expenditures and Other Financing Uses			\$ 502,620	\$ 443,264	\$ 2,693,189	\$ 2,693,189

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
County Library Funds						
Capital Asset Expenses						
		54450:Equipment	21,131	-	-	-
		54503:SBITA Capital Outlay (Right to Use)	425,439	-	-	-
		54509:GASB 87 Lease Capital Outlay	1,747,166	-	-	-
		Total Capital Asset Expenses	\$ 2,193,736	\$ -	\$ -	\$ -
Intra Fund Transfers						
		55561:Interfund/Intrafund Activities Out	153,231	-	-	-
		Total Intra Fund Transfers	\$ 153,231	\$ -	\$ -	\$ -
Other Charges						
		53042:SBITA Principal	88,750	-	-	-
		53043:GASB 87 Lease Principal	13,975	-	-	-
		53083:GASB 87 Lease Interest	21,125	-	-	-
		53390:Cost Plan Allocation Exp (A-87)	416,206	586,106	610,004	610,004
		54550:Returned Payments (Cash Sales Only)	17	-	-	-
		Total Other Charges	\$ 540,073	\$ 586,106	\$ 610,004	\$ 610,004
Salaries & Employee Benefits						
		51010:Salaries and Wages	3,342,632	4,038,754	4,200,114	4,200,114
		51015:Salary Savings	-	(720,309)	(575,166)	(575,166)
		51020:Employee Paid Sick Leave	776	-	-	-
		51030:Extra Help	-	120,000	50,000	50,000
		51040:Overtime and Call Back	2,852	5,000	5,000	5,000
		51090:Cafeteria Plans (Non-PERS)	174,750	215,840	223,559	223,559
		51210:Retirement	1,205,790	1,477,839	1,509,658	1,509,658
		51220:Payroll Tax	256,650	302,942	315,059	315,059
		51240:Other Postemployment Benefits (OPEB)	339,556	230,329	55,497	55,497
		51290:401 (k) Employer Match	3,200	6,000	6,000	6,000
		51310:Employee Group Insurance	666,056	928,046	875,674	875,674
		51360:Workers Comp Insurance	13,056	8,922	7,641	7,641
		Total Salaries & Employee Benefits	\$ 6,005,319	\$ 6,613,363	\$ 6,673,036	\$ 6,673,036
Services and Supplies						
		52030:Clothing and Personal	1,300	-	2,500	2,500
		52040:Communication Services Expense	57,761	50,000	50,000	50,000
		52050:Food	1,789	1,500	2,500	2,500
		52070:Refuse Disposal	5,946	25,000	15,000	15,000
		52080:Insurance	26,912	36,053	75,801	75,801
		52140:Parts	948	-	-	-
		52150:Auto	102,552	120,000	120,000	120,000
		52160:Maintenance	38,721	-	-	-
		52161:Maintenance - Building	619,202	433,576	606,237	606,237
		52240:Professional / Membership Dues	14,433	20,000	20,000	20,000
		52320:Printing	14,555	30,865	31,101	31,101
		52330:Other Supplies	37,577	100,012	97,524	97,524
		52340:Postage	5,120	7,371	4,089	4,089
		52360:Professional and Special Services - General	9,040	31,250	14,000	14,000
		52390:Professional and Special Services - County	971	1,915	1,140	1,140
		52400:Professional and Special Services - Information Technology	444,457	498,398	587,471	587,471
		52444:GASB 87 Lease Payment	-	-	145,276	145,276
		52445:SBITA Lease Payment	(88,750)	-	-	-

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		52450:Short-Term Rents and Leases - Buildings & Improvements	18,142	143,160	-	-
		52470:Employee Benefits Systems	47,503	64,744	72,587	72,587
		52480:PC Acquisition	14,262	3,000	3,000	3,000
		52500:Animal License Services	(8)	-	-	-
		52570:Advertising	7,464	3,000	3,000	3,000
		52580:Special Department Expense	833,102	909,000	966,250	966,250
		52781:Employee Engagement Expenses	55	-	-	-
		52785:Training / Education	440	3,500	3,500	3,500
		52790:Transportation and Travel	40,297	58,594	70,239	70,239
		52800:Utilities	483,143	573,180	608,658	608,658
		Total Services and Supplies	\$ 2,736,935	\$ 3,114,118	\$ 3,499,873	\$ 3,499,873
		Total County Library Fund Expenditures and Other Financing Uses	\$ 11,629,293	\$ 10,313,587	\$ 10,782,913	\$ 10,782,913
DMV Special Collection Funds						
		Intra Fund Transfers				
		55561:Interfund/Intrafund Activities Out	70,000	188,100	188,100	188,100
		Total Intra Fund Transfers	\$ 70,000	\$ 188,100	\$ 188,100	\$ 188,100
		Other Charges				
		53041:Lease Principal (Right to Use)	42,083	-	-	-
		53081:Lease Interest (Right to Use)	2,385	-	-	-
		53190:Taxes and Assessments	3,254	-	-	-
		53390:Cost Plan Allocation Exp (A-87)	17,674	5,665	6,794	6,794
		Total Other Charges	\$ 65,396	\$ 5,665	\$ 6,794	\$ 6,794
		Other Financing Uses				
		55510:Operating Transfer Out	127,057	-	-	-
		Total Other Financing Uses	\$ 127,057	\$ -	\$ -	\$ -
		Services and Supplies				
		52040:Communication Services Expense	46,632	13,000	13,000	13,000
		52080:Insurance	1,157	1,607	1,027	1,027
		52140:Parts	1,233	500	500	500
		52150:Auto	153	2,500	2,300	2,300
		52160:Maintenance	122,005	253,500	253,500	253,500
		52170:Fuels & Lubricants	7,253	8,000	8,000	8,000
		52320:Printing	1,102	26	-	-
		52330:Other Supplies	-	500	500	500
		52360:Professional and Special Services - General	264,282	650,000	650,000	650,000
		52400:Professional and Special Services - Information Technology	2,827	2,549	2,180	2,180
		52440:Short-Term Rents and Leases - Equipment	5,133	415,000	415,000	415,000
		52450:Short-Term Rents and Leases - Buildings & Improvements	24,000	30,000	27,000	27,000
		52560:Small Equipment	2,588	7,499	7,499	7,499
		52580:Special Department Expense	268	482,000	482,000	482,000
		52600:Narcotics / Special Enforcement	1,000	-	-	-
		52785:Training / Education	6,265	-	-	-
		52790:Transportation and Travel	4,109	-	-	-
		Total Services and Supplies	\$ 490,007	\$ 1,866,681	\$ 1,862,506	\$ 1,862,506
		Total DMV Special Collection Fund Expenditures and Other Financing Uses	\$ 752,460	\$ 2,060,446	\$ 2,057,400	\$ 2,057,400
Fire Protection Funds						

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Capital Asset Expenses						
		54450:Equipment	1,279,120	-	25,000	25,000
		Total Capital Asset Expenses	\$ 1,279,120	\$ -	\$ 25,000	\$ 25,000
Intra Fund Transfers						
		55561:Interfund/Intrafund Activities Out	21,186	27,104	27,104	27,104
		55562:Interfund/Intrafund Activities In (Contra Expense)	(107,895)	(6,000)	(6,000)	(6,000)
		Total Intra Fund Transfers	\$ (86,709)	\$ 21,104	\$ 21,104	\$ 21,104
Other Charges						
		53040:Lease Purchase Principal	256,822	170,386	177,202	177,202
		53080:Lease Purchase Interest	6,266	36,915	30,100	30,100
		Total Other Charges	\$ 263,089	\$ 207,301	\$ 207,302	\$ 207,302
Other Financing Uses						
		55550:Contributions to Other Funds	658,145	528,549	-	-
		Total Other Financing Uses	\$ 658,145	\$ 528,549	\$ -	\$ -
Salaries & Employee Benefits						
		51360:Workers Comp Insurance	3,844	2,238	-	-
		Total Salaries & Employee Benefits	\$ 3,844	\$ 2,238	\$ -	\$ -
Services and Supplies						
		52030:Clothing and Personal	35,286	20,000	20,000	20,000
		52040:Communication Services Expense	27,169	23,919	23,919	23,919
		52050:Food	1,341	1,572	1,572	1,572
		52060:Janitorial Supplies	2,574	1,500	1,500	1,500
		52070:Refuse Disposal	1,203	871	871	871
		52080:Insurance	53,862	59,175	48,988	48,988
		52140:Parts	187,122	80,000	80,000	80,000
		52150:Auto	1,598	2,000	2,000	2,000
		52160:Maintenance	66,275	18,000	18,000	18,000
		52161:Maintenance - Building	15,640	12,065	11,309	11,309
		52170:Fuels & Lubricants	21,576	14,894	94,135	94,135
		52180:Materials - Buildings & Improvements	10,786	3,000	3,000	3,000
		52240:Professional / Membership Dues	1,096	1,110	1,110	1,110
		52260:Misc Expense	8,005	13,814	13,814	13,814
		52320:Printing	1,335	2,243	2,672	2,672
		52330:Other Supplies	30,972	31,706	31,704	31,704
		52340:Postage	216	500	500	500
		52360:Professional and Special Services - General	4,550,990	5,310,373	6,585,650	6,585,650
		52380:Professional and Special Services - Technical, Engineering and Environmental	3,070	-	-	-
		52390:Professional and Special Services - County	318	80	25	25
		52400:Professional and Special Services - Information Technology	30,003	54,131	65,646	65,646
		52410:Professional and Special Services - Health	11,156	5,000	5,000	5,000
		52440:Short-Term Rents and Leases - Equipment	5,306	552	552	552
		52460:Small Tools & Instruments	3,865	3,000	3,000	3,000
		52480:PC Acquisition	6,605	500	500	500
		52560:Small Equipment	11,204	2,500	2,500	2,500
		52580:Special Department Expense	35,508	-	-	-
		52785:Training / Education	12,776	5,000	5,000	5,000
		52790:Transportation and Travel	218	63,652	-	-
		52800:Utilities	16,232	17,428	17,428	17,428

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		52810:Operating Materials	133,094	40,000	40,000	40,000
		Total Services and Supplies	\$ 5,286,405	\$ 5,788,585	\$ 7,080,395	\$ 7,080,395
		Total Fire Protection Fund Expenditures and Other Financing Uses	\$ 7,403,893	\$ 6,547,777	\$ 7,333,801	\$ 7,333,801
Fish and Game Fund						
		Other Charges				
		53390:Cost Plan Allocation Exp (A-87)	462	544	197	197
		Total Other Charges	\$ 462	\$ 544	\$ 197	\$ 197
		Salaries & Employee Benefits				
		51010:Salaries and Wages	466	2,100	-	-
		51090:Cafeteria Plans (Non-PERS)	21	100	-	-
		51210:Retirement	194	950	-	-
		51220:Payroll Tax	36	150	-	-
		51240:Other Postemployment Benefits (OPEB)	34	110	-	-
		51290:401 (k) Employer Match	-	30	-	-
		51310:Employee Group Insurance	97	140	-	-
		51360:Workers Comp Insurance	2	10	-	-
		Total Salaries & Employee Benefits	\$ 849	\$ 3,590	\$ -	\$ -
		Services & Supplies				
		52040:Communication Services Expense	2,048	700	700	700
		52260:Misc Expense	1,000	-	-	-
		52330:Other Supplies	100	-	-	-
		52340:Postage	3	-	-	-
		52510:Commissioner's Fees	1,380	2,310	2,310	2,310
		52580:Special Department Expense	3,000	4,000	4,000	4,000
		52790:Transportation and Travel	849	2,000	1,500	1,500
		Total Services & Supplies	\$ 8,379	\$ 9,010	\$ 8,510	\$ 8,510
		Total Fish and Game Fund Expenditures and Other Financing Uses	\$ 9,690	\$ 13,144	\$ 8,707	\$ 8,707
HHS Special Revenue Funds						
		Capital Asset Expenses				
		54450:Equipment	156,351	83,350	88,000	88,000
		Total Capital Asset Expenses	\$ 156,351	\$ 83,350	\$ 88,000	\$ 88,000
		Cost Allocation Category				
		58000:Cost Allocation	(218,745)	(243,987)	(265,284)	(265,284)
		Total Cost Allocation Category	\$ (218,745)	\$ (243,987)	\$ (265,284)	\$ (265,284)
		Intra Fund Transfers				
		55561:Interfund/Intrafund Activities Out	6,412,186	6,936,293	12,766,938	12,766,938
		55562:Interfund/Intrafund Activities In (Contra Expense)	(1,810,197)	(1,446,644)	(1,185,808)	(1,185,808)
		Total Intra Fund Transfers	\$ 4,601,989	\$ 5,489,649	\$ 11,581,130	\$ 11,581,130
		Other Charges				
		53010:Support and Care of Persons	48,063,473	52,583,402	59,139,559	59,139,559
		53041:Lease Principal (Right to Use)	520,306	164,345	167,388	167,388
		53042:401 (k) Employer Match	23,649	-	-	-
		53081:Lease Interest (Right to Use)	17,180	17,902	16,310	16,310
		53082:SBITA Interest	448	-	-	-
		53251:Payments to Other Local Governments	(110)	-	-	-
		53390:Cost Plan Allocation Exp (A-87)	7,880,905	7,055,826	9,106,561	9,106,561
		Total Other Charges	\$ 56,505,851	\$ 59,821,475	\$ 68,429,818	\$ 68,429,818
		Other Financing Uses				

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		55510:Operating Transfer Out	188,396	-	-	-
		55520:Contrib Auto Working Capital	27,705	129,600	-	-
		55530:Operating Transfer Out - Capital Improvements	-	2,375,000	-	-
		Total Other Financing Uses	\$ 216,101	\$ 2,504,600	\$ -	\$ -
		Salaries & Employee Benefits				
		51010:Salaries and Wages	63,511,902	69,531,895	74,051,133	74,051,133
		51015:Salary Savings	-	(8,987,251)	(6,493,876)	(6,493,876)
		51020:Employee Paid Sick Leave	318,826	-	-	-
		51030:Extra Help	-	3,001,266	2,992,657	2,992,657
		51040:Overtime and Call Back	2,286,400	2,340,500	2,469,412	2,469,412
		51050:Sick Leave Payoff	3,224	-	-	-
		51090:Cafeteria Plans (Non-PERS)	3,306,461	3,811,928	4,036,926	4,036,926
		51120:Uniform Allowance	63,977	47,752	69,137	69,137
		51210:Retirement	21,554,844	24,714,007	26,008,413	26,008,413
		51220:Payroll Tax	5,014,259	5,666,073	6,008,341	6,008,341
		51240:Other Postemployment Benefits (OPEB)	5,177,812	3,264,340	798,721	798,721
		51290:401 (k) Employer Match	49,784	70,457	70,453	70,453
		51310:Employee Group Insurance	12,085,550	13,583,900	14,592,650	14,592,650
		51360:Workers Comp Insurance	862,478	648,606	737,199	737,199
		Total Salaries & Employee Benefits	\$ 114,235,518	\$ 117,693,473	\$ 125,341,166	\$ 125,341,166
		Services and Supplies				
		52020:Pesticides	68	100	-	-
		52030:Clothing and Personal	8,390	2,620	3,765	3,765
		52040:Communication Services Expense	513,118	582,653	529,587	529,587
		52050:Food	31,856	36,457	40,313	40,313
		52060:Janitorial Supplies	35,517	49,941	39,927	39,927
		52070:Refuse Disposal	1,180	-	-	-
		52080:Insurance	1,705,593	2,144,590	3,677,840	3,677,840
		52140:Parts	68,205	118,393	65,637	65,637
		52150:Auto	-	1,500	1,500	1,500
		52160:Maintenance	205,624	131,448	120,985	120,985
		52161:Maintenance - Building	3,001,140	3,018,311	2,984,798	2,984,798
		52170:Fuels & Lubricants	1,588	100	-	-
		52180:Materials - Buildings & Improvements	60	-	1,000	1,000
		52220:Laboratory Supplies	98,824	1,098,455	173,986	173,986
		52230:Drug & Alcohol Testing	102,545	233,100	147,050	147,050
		52240:Professional / Membership Dues	255,018	323,854	299,181	299,181
		52260:Misc Expense	57,943	95,818	8,600	8,600
		52320:Printing	777,872	743,540	694,729	694,729
		52330:Other Supplies	259,442	448,059	371,688	371,688
		52340:Postage	560,644	597,150	716,080	716,080
		52360:Professional and Special Services - General	3,924,511	4,308,961	3,835,493	3,835,493
		52370:Professional and Special Services - Legal	-	3,000	3,000	3,000
		52380:Professional and Special Services - Technical, Engineering and Environmental	38,862	100,250	111,475	111,475
		52390:Professional and Special Services - County	64,217	135,275	84,547	84,547
		52400:Professional and Special Services - Information Technology	11,909,362	13,492,235	13,735,821	13,735,821
		52410:Professional and Special Services - Health	65,548,266	83,653,266	84,683,165	84,683,165
		52420:Subaward Services	1,158,104	1,209,155	800,000	800,000
		52440:Short-Term Rents and Leases - Equipment	11,088	38,795	35,126	35,126
		52445:SBITA Lease Payment	290,383	293,180	353,850	353,850

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		52450:Short-Term Rents and Leases - Buildings & Improvements	132,361	327,100	262,761	262,761
		52455:CPI Market Rate Adjustment Lease Payment	13,530	13,336	22,282	22,282
		52460:Small Tools & Instruments	1,462	6,328	4,108	4,108
		52470:Employee Benefits Systems	728,487	954,574	1,033,031	1,033,031
		52480:PC Acquisition	4,135	33,125	26,687	26,687
		52500:Animal License Services	2,831	7,135	8,000	8,000
		52510:Commissioner's Fees	2,520	7,530	7,530	7,530
		52540:Signing & Safety Material	96	500	300	300
		52560:Small Equipment	38,655	43,955	31,449	31,449
		52570:Advertising	233,975	158,941	91,616	91,616
		52580:Special Department Expense	66,282	110,906	65,726	65,726
		52590:Tuition Reimbursement	1,125	1,250	1,000	1,000
		52620:Safety Clothing - Other Agency	-	500	-	-
		52690:Inventory Purchases	11,699	16,500	16,500	16,500
		52781:Employee Engagement Expenses	9,385	6,000	6,000	6,000
		52785:Training / Education	330,071	590,531	608,507	608,507
		52790:Transportation and Travel	2,007,279	2,315,725	2,235,123	2,235,123
		52800:Utilities	1,396,892	1,740,920	1,972,718	1,972,718
		52810:Operating Materials	415	-	-	-
		Total Services and Supplies	\$ 95,610,621	\$ 119,195,062	\$ 119,912,481	\$ 119,912,481
		Total HHS Special Revenue Fund Expenditures and Other Financing Uses	\$ 271,107,685	\$ 304,543,622	\$ 325,087,311	\$ 325,087,311
Housing Authority Funds						
		Cost Allocation Category				
		58000:Cost Allocation	69,532	79,695	86,608	86,608
		Total Cost Allocation Category	\$ 69,532	\$ 79,695	\$ 86,608	\$ 86,608
		Imprest Cash Clearing Category				
		59070:Imprest Cash Clearing	60	-	-	-
		Total Imprest Cash Clearing Allocation Category	\$ 60	\$ -	\$ -	\$ -
		Intra Fund Transfers				
		55561:Interfund/Intrafund Activities Out	17,054	8,460	11,496	11,496
		Total Intra Fund Transfers	\$ 17,054	\$ 8,460	\$ 11,496	\$ 11,496
		Other Charges				
		53010:Support and Care of Persons	6,111,731	5,947,738	6,590,582	6,590,582
		53110:Interest	2,547	-	-	-
		53390:Cost Plan Allocation Exp (A-87)	272,494	37,109	69,892	69,892
		Total Other Charges	\$ 6,386,772	\$ 5,984,847	\$ 6,660,474	\$ 6,660,474
		Salaries & Employee Benefits				
		51010:Salaries and Wages	295,527	293,155	398,966	398,966
		51030:Extra Help	-	34,432	27,523	27,523
		51040:Overtime and Call Back	890	-	-	-
		51090:Cafeteria Plans (Non-PERS)	16,519	17,400	23,733	23,733
		51210:Retirement	97,335	104,513	139,572	139,572
		51220:Payroll Tax	23,973	26,285	32,588	32,588
		51240:Other Postemployment Benefits (OPEB)	28,103	16,576	4,983	4,983
		51290:401 (k) Employer Match	-	45	45	45
		51310:Employee Group Insurance	38,224	28,978	57,974	57,974
		51360:Workers Comp Insurance	4,433	3,138	791	791
		Total Salaries & Employee Benefits	\$ 505,004	\$ 524,522	\$ 686,175	\$ 686,175

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Services and Supplies						
		52040:Communication Services Expense	1,423	1,951	2,126	2,126
		52080:Insurance	26,701	27,117	23,937	23,937
		52160:Maintenance	-	1,000	500	500
		52240:Professional / Membership Dues	3,192	3,308	3,473	3,473
		52320:Printing	3,246	1,634	2,056	2,056
		52340:Postage	10,996	8,436	10,060	10,060
		52360:Professional and Special Services - General	6,462	29,000	39,000	39,000
		52390:Professional and Special Services - County	-	315	51	51
		52400:Professional and Special Services - Information Technology	81,350	113,875	95,346	95,346
		52410:Professional and Special Services - Health	10,000	-	-	-
		52460:Small Tools & Instruments	-	32	-	-
		52470:Employee Benefits Systems	2,757	3,566	5,349	5,349
		52480:PC Acquisition	-	2,756	2,756	2,756
		52570:Advertising	1,054	3,042	3,042	3,042
		52785:Training / Education	5,815	13,852	13,852	13,852
		52790:Transportation and Travel	4,128	4,291	4,506	4,506
Total Service and Supplies			\$ 157,126	\$ 214,175	\$ 206,054	\$ 206,054
Total Housing Authority Fund Expenditures and Other Financing Uses			\$ 7,135,547	\$ 6,811,699	\$ 7,650,807	\$ 7,650,807
Inmate Welfare Fund Funds						
Intra Fund Transfers						
		55562:Interfund/Intrafund Activities In (Contra Expense)	(2,491)	(2,226)	(2,226)	(2,226)
Total Intra Fund Transfers			\$ (2,491)	\$ (2,226)	\$ (2,226)	\$ (2,226)
Services and Supplies						
		52030:Clothing and Personal	40,135	43,016	43,016	43,016
		52040:Communication Services Expense	1,843	-	-	-
		52050:Food	79,681	61,706	80,000	80,000
		52060:Janitorial Supplies	-	107	-	-
		52040:Communication Services Expense	115	-	-	-
		52160:Maintenance	120	-	-	-
		52240:Professional / Membership Dues	519	50	500	500
		52260:Misc Expense	27,836	3,766	3,766	3,766
		52278:Sheriff Jail Bail Disbursements	306,495	305,752	305,752	305,752
		52301:Sheriff IWF Commissary Disbursements	2,106,182	2,031,358	2,031,358	2,031,358
		52320:Printing	5	8,000	300	300
		52330:Other Supplies	22,003	13,513	13,623	13,623
		52340:Postage	58	10	60	60
		52360:Professional and Special Services - General	29,948	32,139	32,139	32,139
		52390:Professional and Special Services - County	559,461	-	560,000	560,000
		52400:Professional and Special Services - Information Technology	-	-	3,204	3,204
		52460:Small Tools & Instruments	-	103	103	103
		52560:Small Equipment	23,182	21,317	21,317	21,317
		52580:Special Department Expense	66,029	-	-	-
		52785:Training / Education	258,114	169,133	200,000	200,000
		52790:Transportation and Travel	470	1,907	450	450
		52810:Operating Materials	10,952	-	20,000	20,000
Total Services and Supplies			\$ 3,533,148	\$ 2,691,877	\$ 3,315,588	\$ 3,315,588
Total Inmate Welfare Fund Expenditures and Other Financing Uses			\$ 3,530,657	\$ 2,689,651	\$ 3,313,362	\$ 3,313,362

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Tahoe Economic and Community Enhancement Funds						
Intra Fund Transfers						
		55561:Interfund/Intrafund Activities Out	911,762	845,621	889,897	889,897
		Total Intra Fund Transfers	\$ 911,762	\$ 845,621	\$ 889,897	\$ 889,897
Other Financing Uses						
		55510:Operating Transfer Out	1,834,735	2,885,000	4,651,927	4,651,927
		55550:Contributions to Other Funds	3,746,957	4,831,900	4,840,435	4,840,435
		Total Other Financing Uses	\$ 5,581,692	\$ 7,716,900	\$ 9,492,362	\$ 9,492,362
Services and Supplies						
		52080:Insurance	15,979	11,365	11,969	11,969
		52320:Printing	259	40	274	274
		52340:Postage	415	10	58	58
		52360:Professional and Special Services - General	732,990	878,500	926,153	926,153
		52390:Professional and Special Services - County	455,453	400,025	400,020	400,020
		52400:Professional and Special Services - Information Technology	88,051	66,570	57,952	57,952
		52450:Short-Term Rents and Leases - Buildings & Improvements	900	-	-	-
		52580:Special Department Expense	4,101	-	-	-
		52630:Project Costs	1,509,547	7,000,000	7,250,000	7,250,000
		Total Services and Supplies	\$ 2,807,697	\$ 8,356,510	\$ 8,646,426	\$ 8,646,426
Total Tahoe Economic and Community Enhancement Fund Expenditures and Other Financing Uses			\$ 9,301,150	\$ 16,919,031	\$ 19,028,685	\$ 19,028,685
Low and Moderate Income Housing Asset Fund						
Intra Fund Transfers						
		55560:Intra Fund Services	-	35,000	35,000	35,000
		Total Intra Fund Transfers	\$ -	\$ 35,000	\$ 35,000	\$ 35,000
Other Charges						
		53400:Participant Loans	-	200,000	200,000	200,000
		Total Other Charges	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Services and Supplies						
		52080:Insurance	1,577	1,462	-	-
		52160:Maintenance	830	-	-	-
		52320:Printing	2,081	713	-	-
		52360:Professional and Special Services - General	-	10,000	10,000	10,000
		52390:Professional and Special Services - County	-	46	-	-
		Total Services and Supplies	\$ 4,488	\$ 12,221	\$ 10,000	\$ 10,000
Total Low and Moderate Income Housing Asset Fund Expenditures and Other Financing Uses			\$ 4,488	\$ 247,221	\$ 245,000	\$ 245,000
Open Space Funds						
Other Charges						
		53250:Contributions to Other Agencies	898,034	200,000	200,000	200,000
		Total Other Charges	\$ 898,034	\$ 200,000	\$ 200,000	\$ 200,000
Services and Supplies						
		52080:Insurance	526	1,462	1,995	1,995
		52320:Printing	814	814	814	814
		Total Services and Supplies	\$ 1,340	\$ 2,276	\$ 2,809	\$ 2,809
Total Open Space Fund Expenditures and Other Financing Uses			\$ 899,374	\$ 202,276	\$ 202,809	\$ 202,809
Opioid Settlement Funds						

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Intra Fund Transfers						
		55561:Interfund/Intrafund Activities Out	-	-	2,753,572	2,753,572
		Total Intra Fund Transfers	\$ -	\$ -	\$ 2,753,572	\$ 2,753,572
Total Opioid Settlement Fund Expenditures and Other Financing Uses						
			\$ -	\$ -	\$ 2,753,572	\$ 2,753,572

Public Safety Operations Funds**Capital Asset Expenses**

54430:Buildings & Improvements	-	206,095	750,000	750,000
54450:Equipment	5,253,269	2,438,300	1,970,400	1,970,400
54490:Intangible Assets	170,414	-	-	-
54503:SBITA Capital Outlay (Right to Use)	1,042,892	-	-	-
54509:GASB 87 Lease Capital Outlay	447,620	-	-	-
Total Capital Asset Expenses	\$ 6,914,195	\$ 2,644,395	\$ 2,720,400	\$ 2,720,400

Intra Fund Transfers

55561:Interfund/Intrafund Activities Out	4,515,835	3,083,065	916,800	916,800
55562:Interfund/Intrafund Activities In (Contra Expense)	(5,148,121)	(6,169,537)	(4,035,839)	(4,035,839)
Total Intra Fund Transfers	\$ (632,286)	\$ (3,086,472)	\$ (3,119,039)	\$ (3,119,039)

Other Charges

53010:Support and Care of Persons	770,183	780,000	968,000	968,000
53040:Lease Purchase Principal	192,874	190,100	200,000	200,000
53041:Lease Principal (Right to Use)	777,778	490,000	710,000	710,000
53042:SBITA Principal	714,372	-	298,000	298,000
53043:GASB 87 Lease Principal	116,875	-	94,900	94,900
53080:Lease Purchase Interest	4,217	7,000	7,000	7,000
53081:Lease Interest (Right to Use)	32,825	6,000	32,000	32,000
53082:SBITA Interest	27,530	-	3,000	3,000
53083:GASB 87 Lease Interest	2,971	-	-	-
53140:Judgements and Damages	275	-	-	-
53190:Taxes and Assessments	42,922	-	6,000	6,000
53390:Cost Plan Allocation Exp (A-87)	11,622,329	9,011,402	10,787,673	10,787,673
Total Other Charges	\$ 14,305,152	\$ 10,484,502	\$ 13,106,573	\$ 13,106,573

Other Financing Uses

55510:Operating Transfer Out	236,256	260,000	260,000	260,000
55520:Contrib Auto Working Capital	100,945	50,000	150,000	150,000
55550:Contributions to Other Funds	14,975,397	-	-	-
Total Other Financing Uses	\$ 15,312,597	\$ 310,000	\$ 410,000	\$ 410,000

Salaries & Employee Benefits

51010:Salaries and Wages	90,165,991	102,032,254	106,870,830	106,870,830
51015:Salary Savings	-	(8,605,509)	(10,797,439)	(10,797,439)
51020:Employee Paid Sick Leave	457,399	120,000	120,000	120,000
51030:Extra Help	-	2,131,000	2,143,000	2,143,000
51040:Overtime and Call Back	13,359,219	10,370,678	10,779,718	10,779,718
51050:Sick Leave Payoff	505,380	396,500	217,250	217,250
51090:Cafeteria Plans (Non-PERS)	2,160,808	2,456,511	2,553,143	2,553,143
51110:Other Payroll	75	-	-	-
51120:Uniform Allowance	605,135	568,366	551,454	551,454
51210:Retirement	39,866,084	48,880,203	52,823,561	52,823,561
51220:Payroll Tax	7,467,393	7,482,489	7,888,401	7,888,401
51240:Other Postemployment Benefits (OPEB)	5,547,622	3,635,894	888,926	888,926

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		51290:401 (k) Employer Match	45,181	75,750	78,000	78,000
		51310:Employee Group Insurance	14,321,043	16,187,856	17,124,100	17,124,100
		51320:Retired Employee Group Insurance	8,673	-	-	-
		51360:Workers Comp Insurance	5,897,638	5,702,082	8,468,179	8,468,179
		51370:Comp for Absence - Illness	774,581	28,523	-	-
		Total Salaries and Employee Benefits	\$ 181,182,224	\$ 191,462,597	\$ 199,709,123	\$ 199,709,123
		Services and Supplies				
		52030:Clothing and Personal	97,519	74,000	86,000	86,000
		52040:Communication Services Expense	2,439,744	2,095,911	2,309,693	2,309,693
		52050:Food	5,019,559	5,389,052	5,957,972	5,957,972
		52060:Janitorial Supplies	376,350	235,000	280,000	280,000
		52070:Refuse Disposal	10,120	5,500	5,000	5,000
		52080:Insurance	5,465,428	7,470,578	10,712,730	10,712,730
		52140:Parts	1,183,612	320,000	536,950	536,950
		52150:Auto	43,046	39,000	39,000	39,000
		52160:Maintenance	2,550,869	4,687,154	3,079,782	3,079,782
		52161:Maintenance - Building	5,154,391	4,005,521	7,752,783	7,752,783
		52170:Fuels & Lubricants	1,567,445	1,330,456	1,559,200	1,559,200
		52180:Materials - Buildings & Improvements	41,786	27,000	25,000	25,000
		52230:Drug & Alcohol Testing	255,266	160,950	160,550	160,550
		52240:Professional / Membership Dues	103,823	107,375	119,612	119,612
		52260:Misc Expense	12,011	14,287	-	-
		52280:School/Other Agency Expenditures	1,188	-	-	-
		52320:Printing	282,745	245,958	213,842	213,842
		52330:Other Supplies	658,136	556,456	595,074	595,074
		52340:Postage	112,417	73,010	89,572	89,572
		52360:Professional and Special Services - General	5,210,037	6,661,540	7,468,868	7,468,868
		52380:Professional and Special Services - Technical, Engineering and Environmental	9,843	500	1,500	1,500
		52390:Professional and Special Services - County	561,157	21,157	14,081	14,081
		52400:Professional and Special Services - Information Technology	7,851,347	8,352,168	9,815,530	9,815,530
		52410:Professional and Special Services - Health	12,323,134	13,482,500	14,020,312	14,020,312
		52440:Short-Term Rents and Leases - Equipment	243,988	855,482	289,900	289,900
		52444:GASB 87 Lease Payment	66,181	38,508	159,715	159,715
		52445:SBITA Lease Payment	113,098	-	100,000	100,000
		52450:Short-Term Rents and Leases - Buildings & Improvements	91,337	100,200	46,800	46,800
		52455:CPI Market Rate Adjustment Lease Payment	456	-	-	-
		52457:GASB 87 Lease Ancillary Payments	1,741	19,230	1,602	1,602
		52460:Small Tools & Instruments	7,271	-	-	-
		52470:Employee Benefits Systems	857,719	1,161,312	1,156,809	1,156,809
		52480:PC Acquisition	160,652	110,000	130,000	130,000
		52530:Aggregates & Oil	652	-	-	-
		52540:Signing & Safety Material	14,825	-	-	-
		52560:Small Equipment	307,810	536,367	385,500	385,500
		52570:Advertising	3,935	36,187	53,100	53,100
		52580:Special Department Expense	950,217	828,100	586,573	586,573
		52600:Narcotics / Special Enforcement	21,718	11,000	17,000	17,000
		52610:Law Enforcement Special Expenses	373,344	33,500	243,500	243,500
		52630:Project Costs	410,310	110,000	-	-
		52650:Landfill Dump Fee	76	-	-	-
		52781:Employee Engagement Expenses	5,220	22,000	22,000	22,000

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		52785:Training / Education	515,551	584,167	666,000	666,000
		52790:Transportation and Travel	1,384,677	1,496,843	1,420,270	1,420,270
		52800:Utilities	1,156,922	963,744	1,498,668	1,498,668
		52810:Operating Materials	41,895	-	18,000	18,000
		Total Services and Supplies	\$ 58,060,567	\$ 62,261,713	\$ 71,638,488	\$ 71,638,488
		Total Public Safety Operations Fund Expenditures and Other Financing Uses	\$ 275,142,449	\$ 264,076,735	\$ 284,465,545	\$ 284,465,545
Road Funds						
		Capital Asset Expenses				
		54450:Equipment	2,629,941	1,650,000	1,899,632	1,899,632
		Total Capital Asset Expenses	\$ 2,629,941	\$ 1,650,000	\$ 1,899,632	\$ 1,899,632
		Cost Allocation Category				
		58000:Cost Allocation	(14,117)	(8,385,445)	(3,378,520)	(3,378,520)
		Total Cost Allocation Category	\$ (14,117)	\$ (8,385,445)	\$ (3,378,520)	\$ (3,378,520)
		Intra Fund Transfers				
		55561:Interfund/Intrafund Activities Out	2,038,022	2,139,000	2,220,925	2,220,925
		55562:Interfund/Intrafund Activities In (Contra Expense)	(971,242)	(485,000)	(655,000)	(655,000)
		Total Intra Fund Transfers	\$ 1,066,781	\$ 1,654,000	\$ 1,565,925	\$ 1,565,925
		Other Charges				
		53041:Lease Principal (Right to Use - WD)	1,514	-	-	-
		53081:Lease Interest (Right to Use - WD)	46	-	-	-
		53180:Right-of-Way	185,445	-	-	-
		53190:Taxes and Assessments	113	-	-	-
		53251:Payments to Other Local Governments	4,161	-	-	-
		53390:Cost Plan Allocation Exp (A-87)	864,469	1,147,564	1,259,934	1,259,934
		Total Other Charges	\$ 1,055,749	\$ 1,147,564	\$ 1,259,934	\$ 1,259,934
		Other Financing Uses				
		55510:Operating Transfer Out	517,473	-	-	-
		55520:Contrib Auto Working Capital	778,755	-	-	-
		55530:Operating Transfer Out - Capital Improvements	100,000	-	-	-
		55550:Contributions to Other Funds	-	630,000	-	-
		Total Other Financing Uses	\$ 1,396,228	\$ 630,000	\$ -	\$ -
		Salaries & Employee Benefits				
		51010:Salaries and Wages	9,090,312	10,737,401	10,878,106	10,878,106
		51015:Salary Savings	-	(1,363,882)	(1,877,570)	(1,877,570)
		51020:Employee Paid Sick Leave	95,341	-	-	-
		51030:Extra Help	-	20,000	20,000	20,000
		51040:Overtime and Call Back	374,396	300,000	300,000	300,000
		51050:Sick Leave Payoff	3,853	-	-	-
		51090:Cafeteria Plans (Non-PERS)	474,821	585,618	598,614	598,614
		51120:Uniform Allowance	26,650	26,597	28,106	28,106
		51210:Retirement	3,184,697	3,882,144	3,879,071	3,879,071
		51220:Payroll Tax	721,242	808,125	822,813	822,813
		51240:Other Postemployment Benefits (OPEB)	716,443	472,994	113,418	113,418
		51290:401 (k) Employer Match	11,383	10,500	10,425	10,425
		51310:Employee Group Insurance	1,872,108	2,241,118	2,272,484	2,272,484
		51360:Workers Comp Insurance	319,908	211,272	239,983	239,983
		Total Salaries & Employee Benefits	\$ 16,891,153	\$ 17,931,887	\$ 17,285,450	\$ 17,285,450
		Services and Supplies				

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
		52030:Clothing and Personal	11,619	5,000	5,000	5,000
		52040:Communication Services Expense	149,170	123,068	145,574	145,574
		52060:Janitorial Supplies	2,123	-	-	-
		52070:Refuse Disposal	57,034	50,000	50,000	50,000
		52080:Insurance	361,939	490,849	566,516	566,516
		52140:Parts	51,480	70,000	75,000	75,000
		52150:Auto	16,910	-	-	-
		52160:Maintenance	3,179,434	2,351,445	2,680,000	2,680,000
		52161:Maintenance - Building	361,245	345,512	365,284	365,284
		52170:Fuels & Lubricants	681,711	900,000	900,000	900,000
		52180:Materials - Buildings & Improvements	20,190	20,000	20,000	20,000
		52220:Laboratory Supplies	392	-	-	-
		52230:Drug & Alcohol Testing	4,305	15,000	15,000	15,000
		52240:Professional / Membership Dues	18,186	35,000	35,000	35,000
		52250:Services and Supplies	47	-	-	-
		52260:Misc Expense	1,552	1,000	1,000	1,000
		52320:Printing	17,365	17,927	15,769	15,769
		52330:Other Supplies	40,941	29,103	29,229	29,229
		52340:Postage	10,989	14,067	17,388	17,388
		52360:Professional and Special Services - General	1,933,632	1,100,000	16,682,824	16,682,824
		52380:Professional and Special Services - Technical, Engineering and Environmental	10,346,908	65,126,100	86,769,000	86,769,000
		52390:Professional and Special Services - County	80,124	11,378	51,331	51,331
		52400:Professional and Special Services - Information Technology	526,709	678,789	764,077	764,077
		52410:Professional and Special Services - Health	4,920	5,000	5,000	5,000
		52440:Short-Term Rents and Leases - Equipment	208,825	130,000	130,000	130,000
		52450:Short-Term Rents and Leases - Buildings & Improvements	19,240	23,000	23,000	23,000
		52460:Small Tools & Instruments	77,552	60,000	100,000	100,000
		52470:Employee Benefits Systems	103,481	134,508	151,288	151,288
		52480:PC Acquisition	2,169	5,000	5,000	5,000
		52530:Aggregates & Oil	969,589	1,237,510	1,240,000	1,240,000
		52540:Signing & Safety Material	450,305	550,000	600,000	600,000
		52560:Small Equipment	106	-	-	-
		52570:Advertising	13,892	5,000	15,000	15,000
		52580:Special Department Expense	69,250	56,073	56,073	56,073
		52710:Inventory Purchase - Gasoline/Diesel	233	-	-	-
		52730:Inventory Purchase - Oil & Lube Products	26,988	-	-	-
		52760:Inventory Purchase - Shop Supplies	1,477	-	-	-
		52770:Inventory Gain / Loss	105,518	-	-	-
		52781:Employee Engagement Expenses	360	-	-	-
		52785:Training / Education	10,310	15,000	15,000	15,000
		52790:Transportation and Travel	536,231	785,535	872,540	872,540
		52800:Utilities	365,612	354,139	562,962	562,962
		52810:Operating Materials	395,121	-	-	-
		Total Services and Supplies	\$ 21,235,182	\$ 74,745,003	\$ 112,963,855	\$ 112,963,855
		Total Road Fund Expenditures and Other Financing Uses	\$ 44,260,916	\$ 89,373,009	\$ 131,596,276	\$ 131,596,276
Regional Forest Health Fund						
		Intra Fund Transfers				
		55561:Interfund/Intrafund Activities Out	-	-	100	100
		55562:Interfund/Intrafund Activities In (Contra Expense)	-	-	(68,732)	(68,732)

continued

Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
	Total Intra Fund Transfers		\$ -	\$ -	\$ (68,632)	\$ (68,632)
	Other Charges					
		Cost Plan Allocation Exp (A-87)	-	-	26,097	26,097
	Total Other Charges		\$ -	\$ -	\$ 26,097	\$ 26,097
	Salaries & Employee Benefits					
		51010:Salaries and Wages	-	-	438,482	438,482
		51030:Extra Help	-	-	25,000	25,000
		51040:Overtime and Call Back	-	-	10,000	10,000
		51090:Cafeteria Plans (Non-PERS)	-	-	20,212	20,212
		51210:Retirement	-	-	152,229	152,229
		51220:Payroll Tax	-	-	33,122	33,122
		51240:Other Postemployment Benefits (OPEB)	-	-	3,120	3,120
		51290:401 (k) Employer Match	-	-	1,650	1,650
		51310:Employee Group Insurance	-	-	56,265	56,265
		51360:Workers Comp Insurance	-	-	1,538	1,538
	Total Salaries & Employee Benefits		\$ -	\$ -	\$ 741,618	\$ 741,618
	Services and Supplies					
		52040:Communication Services Expense	-	-	10,000	10,000
		52080:Insurance	-	-	7,979	7,979
		52160:Maintenance	-	-	207,832	207,832
		52240:Professional / Membership Dues	-	-	2,000	2,000
		52293:California Dept of Tax and Fee Administration Expense	-	-	7,000	7,000
		52320:Printing	-	-	5,009	5,009
		52330:Other Supplies	-	-	5,000	5,000
		52340:Postage	-	-	2,000	2,000
		52360:Professional and Special Services - General	-	-	341,000	341,000
		52380:Professional and Special Services - Technical, Engineering and Environmental	-	-	1,338,525	1,338,525
		52390:Professional and Special Services - County	-	-	1,500	1,500
		52400:Professional and Special Services - Information Technology	-	-	52,456	52,456
		52470:Employee Benefits Systems	-	-	3,820	3,820
		52480:PC Acquisition	-	-	1,500	1,500
		52790:Transportation and Travel	-	-	30,000	30,000
	Total Services and Supplies		\$ -	\$ -	\$ 2,015,621	\$ 2,015,621
	Total Regional Forest Health Fund Expenditures and Other Financing Uses					
			\$ -	\$ -	\$ 2,714,704	\$ 2,714,704
	Special Aviation Funds					
	Intra Fund Transfers					
		55561:Interfund/Intrafund Activities Out	2,485	-	-	-
	Total Intra Fund Transfers		\$ 2,485	\$ -	\$ -	\$ -
	Services and Supplies					
		52080:Insurance	-	165	-	-
		52320:Printing	26	10	-	-
		52390:Professional and Special Services - County	-	9,825	10,000	10,000
		52800:Utilities	79	-	-	-
	Total Services and Supplies		\$ 105	\$ 10,000	\$ 10,000	\$ 10,000
	Total Special Aviation Fund Expenditures and Other Financing Uses					
			\$ 2,590	\$ 10,000	\$ 10,000	\$ 10,000

						continued
Fund	Financing Use Category	Ledger Account	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Recommended Budget	2025-26 Adopted Budget
1	2	3	4	5	6	7
Total Special Revenue Fund Expenditures and Other Financing Uses			\$ 638,511,514	\$ 711,636,231	\$ 807,008,183	\$ 807,008,183
TOTAL ALL FUNDS			\$1,136,480,480	\$1,205,789,802	\$1,320,726,035	\$1,320,726,035

Before the Board of Supervisors County of Placer, State of California

In the matter of:

Resolution No.: _____

A Resolution to adopt the Budget for Special Districts governed by the Board of Supervisors of the County of Placer for the 2025-26 Fiscal Year

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held _____, by the following vote:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, Sections 29080 through 29083 of the Government Code, relating to public hearings on the FY 2025-26 Budget, have been complied with; and

WHEREAS, said hearings, during which no additions or deletions to the FY 2025-26 Budget were made, have been terminated; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriation limitation for Placer County Special Districts.

BE IT RESOLVED, by the Board of Supervisors, County of Placer, State of California, in accordance with Section 29089 of the Government Code, the FY 2025-26 Budgets for Lighting Districts, Lighting and Landscape Districts, Benefit Assessment Districts, County Service Area Zones, Permanent Road Divisions, and Sewer Maintenance Districts governed by the Board of Supervisors in the amount of \$55,404,473 are hereby adopted.

BE IT FURTHER RESOLVED that Special Districts and Other Agencies Budget Summary schedules are also hereby adopted and incorporated herein by reference.

BE IT ALSO FURTHER RESOLVED that the Special Districts and Other Agencies Cost Center Budget Detail schedule is on file with the Clerk of the Board and is hereby adopted and incorporated herein by reference.

Exhibit 1 – FY 2025-26 Recommended Budget for BOS Governed Special Districts



Special Districts Schedules

County of Placer
Special Districts and Other Agencies Summary
Fiscal Year 2025-26

District Name	Total Financing Sources				Total Financing Uses		
	Estimated Fund Balance Available June 30, 2025	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
1	2	3	4	5	6	7	8
Special Revenue Funds							
Bickford Improvement Area CFD No. 2021-2 Fund (Fire Protection Services)	\$ (152,493)	\$ -	\$ 613,326	\$ 460,833	\$ 460,833	\$ -	\$ 460,833
Bickford Park CFD 2021-3	(42,587)	-	149,476	106,889	106,889	-	106,889
Blue Oak Ranch PRD #5	(1,742)	-	2,416	674	674	-	674
Cerro Vista PRD #6	29,675	-	19,648	49,323	49,323	-	49,323
CSA 28 231 Auburn Creekside R/L/D	(14,547)	-	16,820	2,273	2,273	-	2,273
CSA 28 235 Sabre City Park Estates Road	(1,802)	-	2,572	770	770	-	770
CSA 28 238 Tahoe Cross Country Lodge – Transit Fund	-	-	7,576	7,576	7,576	-	7,576
CSA 28 Z01 Dollar Point Light	(14,917)	-	16,650	1,733	1,733	-	1,733
CSA 28 Z03 Foresthill Light	(2,017)	-	5,850	3,833	3,833	-	3,833
CSA 28 Z04A1 Lakeshore Lights	(1,637)	-	4,000	2,363	2,363	-	2,363
CSA 28 Z06 Sheridan N/Ent	(19,981)	-	119,696	99,715	99,715	-	99,715
CSA 28 Z09 Dutch Flat Rec	10,137	-	55,581	65,718	65,718	-	65,718
CSA 28 Z10 Quail Lake	13,023	-	2,314	15,337	15,337	-	15,337
CSA 28 Z101 Almond Knoll R&D	6,243	-	3,174	9,417	9,417	-	9,417
CSA 28 Z102 Sierra Mesa	757	-	1,728	2,485	2,485	-	2,485
CSA 28 Z103 Deer Ridge	(23,700)	-	33,133	9,433	9,433	-	9,433
CSA 28 Z104 Black Hawk	(3,973)	-	13,860	9,887	9,887	-	9,887
CSA 28 Z106 Olive Ranch	(948)	-	2,070	1,122	1,122	-	1,122
CSA 28 Z107 Foothill Oaks	(2,741)	-	4,514	1,773	1,773	-	1,773
CSA 28 Z109 Oak Leaf Glen	52,346	-	11,585	63,931	63,931	-	63,931
CSA 28 Z11 Sabre City Rec-Inscp	-	-	17,679	17,679	17,679	-	17,679
CSA 28 Z111 Princeton Club	(11,623)	-	14,844	3,221	3,221	-	3,221
CSA 28 Z113 Parkview	(735)	-	2,068	1,333	1,333	-	1,333
CSA 28 Z114 Pine Ridge	(2,558)	-	2,901	343	343	-	343
CSA 28 Z115 Silver Oaks	7,866	-	1,493	9,359	9,359	-	9,359
CSA 28 Z116 Col Estates	8,863	-	1,970	10,833	10,833	-	10,833

continued

District Name	Total Financing Sources				Total Financing Uses		
	Estimated Fund Balance Available June 30, 2025	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
	1	2	3	4	5	6	7
CSA 28 Z117 Whittington Heights	25,281	-	2,582	27,863	27,863	-	27,863
CSA 28 Z120 Granite Bay	-	-	61,100	61,100	61,100	-	61,100
CSA 28 Z122 Rainbow Valley	4,028	-	1,502	5,530	5,530	-	5,530
CSA 28 Z124 Bradley Ranch	(1,020)	-	1,350	330	330	-	330
CSA 28 Z125 Balmoral #1&2	(2,308)	-	2,650	342	342	-	342
CSA 28 Z128 Eagle Ridge Est	(1,855)	-	2,190	335	335	-	335
CSA 28 Z129 Pheasant Knoll	(1,457)	-	1,790	333	333	-	333
CSA 28 Z132 Sterling Pointe	17,291	-	18,753	36,044	36,044	-	36,044
CSA 28 Z134 Meadow View Estates	(4,724)	-	7,585	2,861	2,861	-	2,861
CSA 28 Z135 Miners Ravine	(10,853)	-	13,598	2,745	2,745	-	2,745
CSA 28 Z145 Granite Creek	(13,173)	-	15,782	2,609	2,609	-	2,609
CSA 28 Z146 Eagle Rock Roads	(14,077)	-	18,098	4,021	4,021	-	4,021
CSA 28 Z147 Applegate Park	15,000	-	41,638	56,638	56,638	-	56,638
CSA 28 Z148 Winchester	(208,707)	-	352,918	144,211	144,211	-	144,211
CSA 28 Z15 Golden Oaks Road	(13,342)	-	14,550	1,208	1,208	-	1,208
CSA 28 Z150 Dutch Flat Fire	(25,072)	-	103,126	78,054	78,054	-	78,054
CSA 28 Z151 Sunset Estates	(2,581)	-	3,469	888	888	-	888
CSA 28 Z153 Atwood Ranch II	(3,996)	-	6,301	2,305	2,305	-	2,305
CSA 28 Z154 Silverwood Rds/Trail	(4,431)	-	7,275	2,844	2,844	-	2,844
CSA 28 Z155 Creekside Meadows	(2,032)	-	2,874	842	842	-	842
CSA 28 Z157 Placer Corp Center	(47,997)	-	61,151	13,154	13,154	-	13,154
CSA 28 Z158 Douglas Ranch	(15,047)	-	61,928	46,881	46,881	-	46,881
CSA 28 Z159 Loomis Ranch	(4,972)	-	6,159	1,187	1,187	-	1,187
CSA 28 Z160 Kemper Oaks	(853)	-	1,567	714	714	-	714
CSA 28 Z161 Village at Squaw Valley	(1,437)	-	4,517	3,080	3,080	-	3,080
CSA 28 Z162 Squaw Valley Park	-	-	35,291	35,291	35,291	-	35,291
CSA 28 Z163 Miner’s Creek	(7,622)	-	9,103	1,481	1,481	-	1,481
CSA 28 Z165 Dry Creek Fire	(121,050)	-	2,073,083	1,952,033	1,952,033	-	1,952,033
CSA 28 Z166 Canyon View	(7,558)	-	9,538	1,980	1,980	-	1,980
CSA 28 Z167 Grayhawk	(26,959)	-	35,513	8,554	8,554	-	8,554
CSA 28 Z168 Atwood V	(4,045)	-	8,332	4,287	4,287	-	4,287
CSA 28 Z169 Dry Creek Park	187,124	-	1,116,957	1,304,081	1,304,081	-	1,304,081
CSA 28 Z170 Western Knolls	(8,697)	-	10,444	1,747	1,747	-	1,747
CSA 28 Z174 Cavitt Ranch Estates	(23,635)	-	27,495	3,860	3,860	-	3,860
CSA 28 z175 Sun Valley Oaks	(19,551)	-	25,448	5,897	5,897	-	5,897

continued

District Name	Total Financing Sources				Total Financing Uses		
	Estimated Fund Balance Available June 30, 2025	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
1	2	3	4	5	6	7	8
CSA 28 Z176 Olympus Village	(11,805)	-	15,079	3,274	3,274	-	3,274
CSA 28 Z177 Blackwood Hills	(3,723)	-	5,068	1,345	1,345	-	1,345
CSA 28 Z178 Monte Verde Estates	(28,315)	-	64,396	36,081	36,081	-	36,081
CSA 28 Z179 Trailhead	(32,020)	-	36,229	4,209	4,209	-	4,209
CSA 28 Z180 Doyle Ranch	(47,842)	-	56,252	8,410	8,410	-	8,410
CSA 28 Z181 The Vineyard	(14,398)	-	18,722	4,324	4,324	-	4,324
CSA 28 Z182 Old Post Lane	(1,404)	-	2,190	786	786	-	786
CSA 28 Z185 Blue Oak Ranch Rds	(1,482)	-	2,199	717	717	-	717
CSA 28 Z19 Ponderosa Pal Rd	-	-	24,406	24,406	24,406	-	24,406
CSA 28 Z190 Briar Meadows Estates R/L/D	-	-	379	379	379	-	379
CSA 28 Z191 Atwood III Rds/Drn/Lts	(48,564)	-	60,068	11,504	11,504	-	11,504
CSA 28 Z193 North Auburn/Ophir Fire	370,805	-	3,921,287	4,292,092	4,292,092	-	4,292,092
CSA 28 Z194 Martis Valley Recreation	92,859	-	188,339	281,198	281,198	-	281,198
CSA 28 Z196 Alexandria Estates Landscape	33,247	-	-	33,247	33,247	-	33,247
CSA 28 Z197 Northstar Highlands Water Quality	84,555	-	12,000	96,555	96,555	-	96,555
CSA 28 Z198 The Grove at Granite Bay	(39,852)	-	45,936	6,084	6,084	-	6,084
CSA 28 Z199 Siller Ranch Water Quality	232,063	-	35,000	267,063	267,063	-	267,063
CSA 28 Z200 Martis Camp Transit	50,000	-	35,981	85,981	85,981	-	85,981
CSA 28 Z201 Timilick Water Quality	126,328	-	25,000	151,328	151,328	-	151,328
CSA 28 Z202 Timilick Transit	28,000	-	19,862	47,862	47,862	-	47,862
CSA 28 Z203 Village at Northstar Transit	5,000	-	3,258	8,258	8,258	-	8,258
CSA 28 Z204 Northstar Highlands Transit	22,000	-	14,677	36,677	36,677	-	36,677
CSA 28 Z205 Northside Transit	9,000	-	6,135	15,135	15,135	-	15,135
CSA 28 Z206 Northside Water Quality	15,093	-	1,000	16,093	16,093	-	16,093
CSA 28 Z208 Nichols Drive Indust Park	(24,824)	-	28,144	3,320	3,320	-	3,320
CSA 28 Z210 Hopkins Village Water Quality	11,529	-	1,000	12,529	12,529	-	12,529
CSA 28 Z211 Hopkins Village Transit	1,200	-	2,331	3,531	3,531	-	3,531
CSA 28 Z213 Donner-Truckee Veterans Hospital	2,509	-	-	2,509	2,509	-	2,509
CSA 28 Z214 Quartz Drive Self Storage	(2,935)	-	4,590	1,655	1,655	-	1,655
CSA 28 Z215 Hawks Property PM	(3,250)	-	4,232	982	982	-	982
CSA 28 Z216 Hidden Crossing	(64,947)	-	79,526	14,579	14,579	-	14,579
CSA 28 Z218 Greyhawk II Rds/Lts/Drn	(4,090)	-	6,012	1,922	1,922	-	1,922
CSA 28 Z219 The Enclave-Rds/Lts/Drn	(5,806)	-	7,028	1,222	1,222	-	1,222
CSA 28 Z22 Dry Creek Watershed	717,572	-	553,725	1,271,297	1,271,297	-	1,271,297

continued

District Name	Total Financing Sources				Total Financing Uses		
	Estimated Fund Balance Available June 30, 2025	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
1	2	3	4	5	6	7	8
CSA 28 Z221 Timberline @ Auburn R/L/D	(10,951)	-	14,062	3,111	3,111	-	3,111
CSA 28 Z222 Placer Gold Industrial Park R/L/D	(6,458)	-	8,633	2,175	2,175	-	2,175
CSA 28 Z223 Palisades @ Squaw - Transit	(4,329)	-	5,341	1,012	1,012	-	1,012
CSA 28 Z224 Riolo Vineyards - Transit	(23,888)	-	27,454	3,566	3,566	-	3,566
CSA 28 Z225 Riolo Vineyards Library Fund	(16,255)	-	16,419	164	164	-	164
CSA 28 Z226 Tahoe Cedars Transit Fund	-	-	508	508	508	-	508
CSA 28 Z227 Bickford Ranch Rds/Lts/Drn Fund	(105,050)	-	138,964	33,914	33,914	-	33,914
CSA 28 Z233 Morgan Knolls R/L/D	(23,306)	-	26,743	3,437	3,437	-	3,437
CSA 28 Z31 Lake Oak Estates Rds	53,342	-	7,015	60,357	60,357	-	60,357
CSA 28 Z32 Bell Meadows	(4,089)	-	7,415	3,326	3,326	-	3,326
CSA 28 Z34 Spring Meadows	(5,599)	-	18,296	12,697	12,697	-	12,697
CSA 28 Z35 Woodbridge	(9,335)	-	15,928	6,593	6,593	-	6,593
CSA 28 Z37 Timberline Roads	(63)	-	3,865	3,802	3,802	-	3,802
CSA 28 Z39 Placer Industrial Park	(8,881)	-	10,200	1,319	1,319	-	1,319
CSA 28 Z41 Meadow Creek	(1,559)	-	2,900	1,341	1,341	-	1,341
CSA 28 Z42 Pl Ctr Exec	(7,381)	-	9,715	2,334	2,334	-	2,334
CSA 28 Z43 Belle Vista	(419)	-	741	322	322	-	322
CSA 28 Z44 Natr WD N/Ent	(3,139)	-	3,915	776	776	-	776
CSA 28 Z45 Uncle Joes Ln-Rd	16,382	-	4,964	21,346	21,346	-	21,346
CSA 28 Z46 Cedar Oaks Rd&Dr	(605)	-	2,625	2,020	2,020	-	2,020
CSA 28 Z48 Hidden Creek	(4,040)	-	6,290	2,250	2,250	-	2,250
CSA 28 Z50 Country Meadows	(358)	-	1,794	1,436	1,436	-	1,436
CSA 28 Z51 Sunset Terrace	(292)	-	1,567	1,275	1,275	-	1,275
CSA 28 Z56 Sullivan Ranch	(7,522)	-	10,600	3,078	3,078	-	3,078
CSA 28 Z57 Crother HI N/En	-	-	1,744	1,744	1,744	-	1,744
CSA 28 Z59 Bridgewater	(2,790)	-	4,456	1,666	1,666	-	1,666
CSA 28 Z60 Traynor	109	-	792	901	901	-	901
CSA 28 Z61 Discovery Park	(44)	-	1,052	1,008	1,008	-	1,008
CSA 28 Z62 Quail Oaks #3	(2,735)	-	8,500	5,765	5,765	-	5,765
CSA 28 Z63 Mt View	(160)	-	1,488	1,328	1,328	-	1,328
CSA 28 Z64 Squirrel Creek	(1,690)	-	2,026	336	336	-	336
CSA 28 Z65 Grosvenor Downs	(9,395)	-	22,190	12,795	12,795	-	12,795
CSA 28 Z66 Dobbas Ranch	14,569	-	1,510	16,079	16,079	-	16,079
CSA 28 Z67 Quail Oaks #1	(2,220)	-	12,256	10,036	10,036	-	10,036
CSA 28 Z68-3 North Park/Dry Creek	(3,611)	-	23,124	19,513	19,513	-	19,513

continued

District Name	Estimated Fund Balance Available June 30, 2025	Total Financing Sources			Total Financing Uses		
		Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
1	2	3	4	5	6	7	8
CSA 28 Z69 Treelake	(69,432)	-	119,932	50,500	50,500	-	50,500
CSA 28 Z72 Southview	(1,324)	-	1,654	330	330	-	330
CSA 28 Z73 Cantershire	(1,586)	-	2,820	1,234	1,234	-	1,234
CSA 28 Z74 Shadow Rock	8,138	-	16,087	24,225	24,225	-	24,225
CSA 28 Z75 Kailua Park	(4,095)	-	15,036	10,941	10,941	-	10,941
CSA 28 Z76 Western Placer Fire	(52,428)	-	250,962	198,534	198,534	-	198,534
CSA 28 Z77 Stratford Downs	27,893	-	16,635	44,528	44,528	-	44,528
CSA 28 Z78 Kentucky Greens	(5,681)	-	9,492	3,811	3,811	-	3,811
CSA 28 Z79 Walden Woods #5	(917)	-	1,244	327	327	-	327
CSA 28 Z80 Frances Ridge	630	-	1,240	1,870	1,870	-	1,870
CSA 28 Z82 Pheasant Grove	(3,312)	-	14,550	11,238	11,238	-	11,238
CSA 28 Z84 Dream Ranch	78,622	-	23,395	102,017	102,017	-	102,017
CSA 28 Z85 Pineview	1,131	-	3,574	4,705	4,705	-	4,705
CSA 28 Z87 Atwood Ranch	(3,677)	-	14,232	10,555	10,555	-	10,555
CSA 28 Z88 Spring Valley	(5,299)	-	7,244	1,945	1,945	-	1,945
CSA 28 Z89 Rock Creek Meadow	(803)	-	1,924	1,121	1,121	-	1,121
CSA 28 Z90 Barton Ranch	801	-	1,260	2,061	2,061	-	2,061
CSA 28 Z92 Rockview	(996)	-	2,384	1,388	1,388	-	1,388
CSA 28 Z96 Mammoth Ridge	(5,011)	-	5,370	359	359	-	359
CSA 28 Z97 Sunset West Fire	(1,714)	-	5,742,711	5,740,997	5,740,997	-	5,740,997
CSA 28 Z98 Carnelian Circle	2,134	-	8,393	10,527	10,527	-	10,527
CSA 28 Z99 Tamarack	3,046	-	3,605	6,651	6,651	-	6,651
CSA28 217 Morgan Place Roads	(16,440)	-	18,980	2,540	2,540	-	2,540
CSA28 236 Homewood Trail/Drn/WQ	-	-	206	206	206	-	206
Granite Bay Landscaping and Lighting District	666,171	-	1,075,049	1,741,220	1,741,220	-	1,741,220
Gray Pine Way PRD #4	-	-	2,342	2,342	2,342	-	2,342
Hilltop Court PRD#2	-	-	6,804	6,804	6,804	-	6,804
Kings Beach Benefit Assessment District No. 1	-	-	235,825	235,825	235,825	-	235,825
Newcastle Lighting District	(13,820)	-	19,700	5,880	5,880	-	5,880
Northstar Highlands PRD #7	(970,928)	-	1,888,660	917,732	917,732	-	917,732
Penryn Hills PRD#1	(5,258)	-	6,130	872	872	-	872
Penryn Lighting District	(10,970)	-	15,800	4,830	4,830	-	4,830
Placer Vineyards County Services CFD No. 2018-2	(377,614)	-	386,227	8,613	8,613	-	8,613
Ridgewood Heights PRD #3	(2,789)	-	3,635	846	846	-	846

continued

District Name	Total Financing Sources				Total Financing Uses		
	Estimated Fund Balance Available June 30, 2025	Transfers from Reserves	Revenues and Other Financing Sources	Total Financing Sources	Expenditures and Other Financing Uses	Transfers to Reserves	Total Financing Uses
1	2	3	4	5	6	7	8
Riolo Vineyard CFD 2017-1	(144,396)	-	477,410	333,014	333,014	-	333,014
Riolo Vineyard CFD No.2017-a 1A No. 1							
Services Special Tax Fund	(494,622)	-	499,545	4,923	4,923	-	4,923
Sterling Point Estates PRD #8	40,225	-	25,487	65,712	65,712	-	65,712
Total Special Revenue Funds	\$ (598,998)	\$ -	\$ 21,923,288	\$ 21,324,290	\$ 21,324,290	\$ -	\$ 21,324,290
Enterprise Funds							
CSA 28 Z06A1 Sheridan Water	(2,752)	-	187,857	185,105	185,105	-	185,105
CSA 28 Z173 Dry Creek Sewer	(211,215)	-	1,676,232	1,465,017	1,465,017	-	1,465,017
CSA 28 Z23 Blue Canyon Sewer	(9,611)	-	19,808	10,197	10,197	-	10,197
CSA 28 Z2A3 Sunset Whitney Sewer	487,582	-	4,601,669	5,089,251	5,089,251	-	5,089,251
CSA 28 Z55 Livoti Trc Sewer	147,823	-	180,139	327,962	327,962	-	327,962
CSA 28 Z232 Placer Vineyard Sewer	(1,187)	-	211,000	209,813	209,813	-	209,813
Sewer Maintenance District 1 Fund	277,156	-	18,463,752	18,740,908	18,740,908	-	18,740,908
Sewer Maintenance District 2 Fund	1,421,276	-	5,190,084	6,611,360	6,611,360	-	6,611,360
Sewer Maintenance District 3 Fund	306,612	-	1,133,958	1,440,570	1,440,570	-	1,440,570
Total Enterprise Funds	\$ 2,415,684	\$ -	\$ 31,664,499	\$ 34,080,183	\$ 34,080,183	\$ -	\$ 34,080,183
Total Special Districts and Other Agencies	\$ 1,816,686	\$ -	\$ 53,587,787	\$ 55,404,473	\$ 55,404,473	\$ -	\$ 55,404,473

County of Placer
Fund Balance - Special Districts and Other Agencies - Non Enterprise
Fiscal Year 2025-26

District/Agency Name	Estimated Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
State Report Special District Enterprise Funds					
FD21000 Sewer Maintenance District 1 Fund	\$ 17,371,285	\$ -	\$ -	\$ 17,094,129	\$ 277,156
FD21001 Sewer Maintenance District 2 Fund	6,229,202	-	-	4,807,926	1,421,276
FD21002 Sewer Maintenance District 3 Fund	2,484,567	-	-	2,177,955	306,612
FD21100 CSA 28 Z2A3 Sunset Whitney Sewer	4,965,420	-	-	4,477,838	487,582
FD21102 CSA 28 Z06A1 Sheridan Water	148,491	-	-	151,243	(2,752)
FD21103 CSA 28 Z23 Blue Canyon Sewer	173,476	-	-	183,087	(9,611)
FD21106 CSA 28 Z55 Lavoti Trc Sewer	362,610	-	-	214,787	147,823
FD21108 CSA 28 Z173 Dry Creek Sewer	2,880,055	-	-	3,091,270	(211,215)
FD21110 CSA 28 Z232 Placer Vineyard Sewer	93,825	-	-	95,012	(1,187)
Total State Report Special District Enterprise Funds	\$ 34,708,931	\$ -	\$ -	\$ 32,293,247	\$ 2,415,684
State Reporting Special District Special Revenue Funds					
FD14517 Granite Bay L & L District	\$ 1,525,580	\$ -	\$ -	\$ 859,409	\$ 666,171
FD14518 Kings Beach Benefit Assessment District No. 1	383,928	-	-	383,928	-
FD14519 Newcastle Light District	166,785	-	-	180,605	(13,820)
FD14521 Penryn Light District	160,464	-	-	171,434	(10,970)
FD14522 Penryn Hills PRD#1	3,920	-	-	9,178	(5,258)
FD14523 Hilltop Court PRD#2	15,368	-	-	15,368	-
FD14524 Ridgewood Heights PRD #3	197	-	-	2,986	(2,789)
FD14525 Gray Pine Way PRD #4	9,090	-	-	9,090	-
FD14526 Blue Oak Ranch PRD #5	6,185	-	-	7,927	(1,742)
FD14527 Cerro Vista PRD #6	62,827	-	-	33,152	29,675
FD14528 Northstar Highlands PRD #7	5,576,595	-	-	6,547,523	(970,928)
FD14529 Sterling Point Estates PRD #8	274,430	-	-	234,205	40,225
FD14531 CSA 28 Z01 Dollar Point Light	96,177	-	-	111,094	(14,917)
FD14532 CSA 28 Z03 Foresthill Light	118,511	-	-	120,528	(2,017)
FD14533 CSA 28 Z04A1 Lakeshore Lights	78,999	-	-	80,636	(1,637)
FD14534 CSA 28 Z06 Sheridan N/Ent	831,798	-	-	851,779	(19,981)
FD14535 CSA 28 Z09 Dutch Flat Rec	91,338	-	-	81,201	10,137
FD14536 CSA 28 Z10 Quail Lake	56,216	-	-	43,193	13,023

continued

District/Agency Name	Estimated Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14537 CSA 28 Z11 Sabre City Rec-Inscp	26,449	-	-	26,449	-
FD14538 CSA 28 Z15 Golden Oaks Road	266,414	-	-	279,756	(13,342)
FD14539 CSA 28 Z19 Ponderosa Pal Rd	851	-	-	851	-
FD14540 CSA 28 Z22 Dry Creek Watershed	4,336,633	-	-	3,619,061	717,572
FD14541 CSA 28 Z31 Lake Oak Estates Rds	228,561	-	-	175,219	53,342
FD14542 CSA 28 Z32 Bell Meadows	53,195	-	-	57,284	(4,089)
FD14543 CSA 28 Z34 Spring Meadows	99,747	-	-	105,346	(5,599)
FD14544 CSA 28 Z35 Woodbridge	263,863	-	-	273,198	(9,335)
FD14545 CSA 28 Z37 Timberline Roads	49,121	-	-	49,184	(63)
FD14546 CSA 28 Z39 Placer Industrial Park	146,123	-	-	155,004	(8,881)
FD14548 CSA 28 Z41 Meadow Creek	34,879	-	-	36,438	(1,559)
FD14549 CSA 28 Z42 Pl Ctr Exec	156,298	-	-	163,679	(7,381)
FD14550 CSA 28 Z43 Belle Vista	8,593	-	-	9,012	(419)
FD14551 CSA 28 Z44 Natr WD N/Ent	5,730	-	-	8,869	(3,139)
FD14552 CSA 28 Z45 Uncle Joes Ln-Rd	151,295	-	-	134,913	16,382
FD14553 CSA 28 Z46 Cedar Oaks Rd&Dr	19,346	-	-	19,951	(605)
FD14554 CSA 28 Z48 Hidden Creek	135,484	-	-	139,524	(4,040)
FD14556 CSA 28 Z50 Country Meadows	11,980	-	-	12,338	(358)
FD14557 CSA 28 Z51 Sunset Terrace	20,536	-	-	20,828	(292)
FD14558 CSA 28 Z56 Sullivan Ranch	201,042	-	-	208,564	(7,522)
FD14559 CSA 28 Z57 Cother HI N/En	109	-	-	109	-
FD14561 CSA 28 Z59 Bridgewater	93,324	-	-	96,114	(2,790)
FD14562 CSA 28 Z60 Traynor	20,086	-	-	19,977	109
FD14563 CSA 28 Z61 Discovery Park	17,666	-	-	17,710	(44)
FD14564 CSA 28 Z62 Quail Oaks #3	59,320	-	-	62,055	(2,735)
FD14565 CSA 28 Z63 Mt View	2,885	-	-	3,045	(160)
FD14566 CSA 28 Z64 Squirrel Creek	12,709	-	-	14,399	(1,690)
FD14567 CSA 28 Z65 Grosvenor Downs	191,126	-	-	200,521	(9,395)
FD14568 CSA 28 Z66 Dobbas Ranch	51,184	-	-	36,615	14,569
FD14569 CSA 28 Z67 Quail Oaks #1	45,491	-	-	47,711	(2,220)
FD14570 CSA 28 Z68-3 North Park/Dry Creek	178,231	-	-	181,842	(3,611)
FD14571 CSA 28 Z69 Treelake	871,979	-	-	941,411	(69,432)
FD14572 CSA 28 Z72 Southview	34,206	-	-	35,530	(1,324)
FD14573 CSA 28 Z73 Cantershire	44,497	-	-	46,083	(1,586)
FD14574 CSA 28 Z74 Shadow Rock	151,869	-	-	143,731	8,138
FD14575 CSA 28 Z75 Kailua Park	312,996	-	-	317,091	(4,095)
FD14576 CSA 28 Z76 Western Placer Fire	1,645,999	-	-	1,698,427	(52,428)

continued

District/Agency Name	Estimated Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14577 CSA 28 Z77 Stratford Downs	279,386	-	-	251,493	27,893
FD14578 CSA 28 Z78 Kentucky Greens	128,484	-	-	134,165	(5,681)
FD14579 CSA 28 Z79 Walden Woods #5	25,757	-	-	26,674	(917)
FD14580 CSA 28 Z80 Frances Ridge	17,649	-	-	17,019	630
FD14581 CSA 28 Z82 Pheasant Grove	76,915	-	-	80,227	(3,312)
FD14582 CSA 28 Z84 Dream Ranch	283,851	-	-	205,229	78,622
FD14583 CSA 28 Z85 Pineview	58,176	-	-	57,045	1,131
FD14584 CSA 28 Z87 Atwood Ranch	145,326	-	-	149,003	(3,677)
FD14585 CSA 28 Z88 Spring Valley	155,272	-	-	160,571	(5,299)
FD14586 CSA 28 Z89 Rock Creek Meadow	22,309	-	-	23,112	(803)
FD14587 CSA 28 Z90 Barton Ranch	8,441	-	-	7,640	801
FD14588 CSA 28 Z92 Rockview	33,778	-	-	34,774	(996)
FD14590 CSA 28 Z96 Mammoth Ridge	101,652	-	-	106,663	(5,011)
FD14591 CSA 28 Z97 Sunset West Fire	(23,826)	-	-	(22,112)	(1,714)
FD14592 CSA 28 Z98 Carnelian Circle	120,309	-	-	118,175	2,134
FD14593 CSA 28 Z99 Tamarack	24,381	-	-	21,335	3,046
FD14594 CSA 28 Z101 Almond Knoll R&D	83,610	-	-	77,367	6,243
FD14595 CSA 28 Z102 Sierra Mesa	1,573	-	-	816	757
FD14596 CSA 28 Z103 Deer Ridge	270,248	-	-	293,948	(23,700)
FD14597 CSA 28 Z104 Black Hawk	203,834	-	-	207,807	(3,973)
FD14598 CSA 28 Z106 Olive Ranch	37,831	-	-	38,779	(948)
FD14599 CSA 28 Z107 Foothill Oaks	67,514	-	-	70,255	(2,741)
FD14600 CSA 28 Z109 Oak Leaf Glen	332,798	-	-	280,452	52,346
FD14601 CSA 28 Z111 Princeton Club	289,433	-	-	301,056	(11,623)
FD14602 CSA 28 Z113 Parkview	20,238	-	-	20,973	(735)
FD14603 CSA 28 Z114 Pine Ridge	20,862	-	-	23,420	(2,558)
FD14604 CSA 28 Z115 Silver Oaks	32,215	-	-	24,349	7,866
FD14605 CSA 28 Z116 Col Estates	51,217	-	-	42,354	8,863
FD14606 CSA 28 Z117 Whittington Heights	52,062	-	-	26,781	25,281
FD14607 CSA 28 Z120 Granite Bay	60,548	-	-	60,548	-
FD14608 CSA 28 Z122 Rainbow Valley	7,194	-	-	3,166	4,028
FD14609 CSA 28 Z124 Bradley Ranch	16,324	-	-	17,344	(1,020)
FD14610 CSA 28 Z125 Balmoral #1&2	16,766	-	-	19,074	(2,308)
FD14611 CSA 28 Z128 Eagle Ridge Est	34,347	-	-	36,202	(1,855)
FD14612 CSA 28 Z129 Pheasant Knoll	13,423	-	-	14,880	(1,457)
FD14613 CSA 28 Z132 Sterling Pointe	313,321	-	-	296,030	17,291
FD14614 CSA 28 Z134 Meadow View Estates	13,903	-	-	18,627	(4,724)

continued

District/Agency Name	Estimated Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14615 CSA 28 Z135 Miners Ravine	157,629	-	-	168,482	(10,853)
FD14617 CSA 28 Z145 Granite Creek	154,468	-	-	167,641	(13,173)
FD14618 CSA 28 Z146 Eagle Rock Roads	176,509	-	-	190,586	(14,077)
FD14619 CSA 28 Z147 Applegate Park	81,493	-	-	66,493	15,000
FD14620 CSA 28 Z148 Winchester	3,913,040	-	-	4,121,747	(208,707)
FD14621 CSA 28 Z150 Dutch Flat Fire	560,147	-	-	585,219	(25,072)
FD14622 CSA 28 Z151 Sunset Estates	44,650	-	-	47,231	(2,581)
FD14623 CSA 28 Z153 Atwood Ranch II	73,762	-	-	77,758	(3,996)
FD14624 CSA 28 Z154 Silverwood Rds/Trail	96,379	-	-	100,810	(4,431)
FD14625 CSA 28 Z155 Creekside Meadows	39,161	-	-	41,193	(2,032)
FD14626 CSA 28 Z157 Placer Corp Center	712,981	-	-	760,978	(47,997)
FD14627 CSA 28 Z158 Douglas Ranch	502,708	-	-	517,755	(15,047)
FD14628 CSA 28 Z159 Loomis Ranch	70,136	-	-	75,108	(4,972)
FD14629 CSA 28 Z160 Kemper Oaks	15,089	-	-	15,942	(853)
FD14630 CSA 28 Z161 Village at Squaw Valley	71,547	-	-	72,984	(1,437)
FD14631 CSA 28 Z162 Squaw Valley Park	13,075	-	-	13,075	-
FD14632 CSA 28 Z163 Miner's Creek	107,456	-	-	115,078	(7,622)
FD14633 CSA 28 Z165 Dry Creek Fire	718,909	-	-	839,959	(121,050)
FD14634 CSA 28 Z166 Canyon View	80,073	-	-	87,631	(7,558)
FD14635 CSA 28 Z167 Grayhawk	371,336	-	-	398,295	(26,959)
FD14636 CSA 28 Z168 Atwood V	44,523	-	-	48,568	(4,045)
FD14637 CSA 28 Z169 Dry Creek Park	3,551,806	-	-	3,364,682	187,124
FD14638 CSA 28 Z170 Western Knolls	119,060	-	-	127,757	(8,697)
FD14639 CSA28 Z174 Caviitt Ranch Estates	317,294	-	-	340,929	(23,635)
FD14640 CSA28 z175 Sun Valley Oaks	183,951	-	-	203,502	(19,551)
FD14641 CSA28 Z176 Olympus Village	161,820	-	-	173,625	(11,805)
FD14642 CSA28 Z177 Blackwood Hills	45,688	-	-	49,411	(3,723)
FD14643 CSA28 Z178 Monte Verde Estates	460,935	-	-	489,250	(28,315)
FD14644 CSA 28 Z179 Trailhead	385,116	-	-	417,136	(32,020)
FD14645 CSA 28 Z180 Doyle Ranch	559,725	-	-	607,567	(47,842)
FD14646 CSA 28 Z181 The Vineyard	182,011	-	-	196,409	(14,398)
FD14647 CSA 28 Z182 Old Post Lane	17,051	-	-	18,455	(1,404)
FD14649 CSA 28 Z185 Blue Oak Ranch Rds	2,380	-	-	3,862	(1,482)
FD14650 CSA 28 Z187 Retreat at Northstar R/D/S	-	-	-	-	-
FD14653 CSA 28 Z191 Atwood III Rds/Drn/Lts	548,510	-	-	597,074	(48,564)
FD14654 CSA 28 Z193 North Auburn/Ophir Fire	755,566	-	-	384,761	370,805
FD14655 CSA 28 Z194 Martis Valley Recreation	1,204,901	-	-	1,112,042	92,859

continued

District/Agency Name	Estimated Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14657 CSA 28 Z196 Alexandria Estates Landscape	111,005	-	-	77,758	33,247
FD14658 CSA 28 Z197 Northstar Highlands Water Quality	450,380	-	-	365,825	84,555
FD14659 CSA 28 Z198 The Grove at Granite Bay	340,631	-	-	380,483	(39,852)
FD14660 CSA 28 Z199 Siller Ranch Water Quality	1,270,429	-	-	1,038,366	232,063
FD14661 CSA 28 Z200 Martis Camp Transit	108,272	-	-	58,272	50,000
FD14662 CSA 28 Z201 Timilick Water Quality	878,464	-	-	752,136	126,328
FD14663 CSA 28 Z202 Timilick Transit	57,854	-	-	29,854	28,000
FD14664 CSA 28 Z203 Village at Northstar Transit	10,135	-	-	5,135	5,000
FD14665 CSA 28 Z204 Northstar Highlands Transit	44,165	-	-	22,165	22,000
FD14666 CSA 28 Z205 Northside Transit	18,510	-	-	9,510	9,000
FD14667 CSA 28 Z206 Northside Water Quality	57,815	-	-	42,722	15,093
FD14668 CSA 28 Z208 Nichols Drive Indust Park	271,723	-	-	296,547	(24,824)
FD14669 CSA 28 Z210 Hopkins Village Water Quality	38,576	-	-	27,047	11,529
FD14670 CSA 28 Z211 Hopkins Village Transit	2,564	-	-	1,364	1,200
FD14671 CSA 28 Z213 Donner-Truckee Veterans Hospital	7,023	-	-	4,514	2,509
FD14672 CSA28 Z214 Quartz Drive Self Storage	40,431	-	-	43,366	(2,935)
FD14673 CSA 28 Z215 Hawks Property PM	39,244	-	-	42,494	(3,250)
FD14674 CSA28 Z216 Hidden Crossing	536,728	-	-	601,675	(64,947)
FD14675 CSA28 Z218 Greyhawk II Rds/Lts/Drn	37,662	-	-	41,752	(4,090)
FD14676 CSA28 Z219 The Enclave-Rds/Lts/Drn	50,312	-	-	56,118	(5,806)
FD14678 CSA28 Z223 Palisades @ Squaw - Transit	22,311	-	-	26,640	(4,329)
FD14679 CSA28 Z224 Riolo Vineyards - Transit	60,585	-	-	84,473	(23,888)
FD14680 CSA 28 Z226 Tahoe Cedars Transit Fund	2,098	-	-	2,098	-
FD14681 CSA28 Z227 Bickford Ranch Rds/Lts/Drn Fund	208,249	-	-	313,299	(105,050)
FD14682 CSA28 Z225 Riolo Vineyards Library Fund	31,384	-	-	47,639	(16,255)
FD14685 CSA 28 Z221 Timberline at Auburn R/L/D	53,850	-	-	64,801	(10,951)
FD14686 CSA28 Z222 Placer Gold Industrial Park R/L/D	34,804	-	-	41,262	(6,458)
FD14687 Riolo Vineyard CFD No.2017-a 1A No. 1 Services Special Tax Fund	(494,622)	-	-	-	(494,622)
FD14690 Placer Vineyards County Services CFD No. 2018-2	-	-	-	377,614	(377,614)
FD14691 CSA28 Z233 Morgan Knolls R/L/D	47,613	-	-	70,919	(23,306)
FD14692 CSA 28 Z190 Briar Meadows Estates R/L/D	84	-	-	84	-
FD14694 Bickford Improvement Area CFD No. 2021-2 Fund	993,249	-	-	1,145,742	(152,493)
FD14695 CSA28 217 Morgan Place Roads	(326)	-	-	16,114	(16,440)
FD14696 Bickford Park CFD 2021-3	242,227	-	-	284,814	(42,587)
FD14697 CSA28 236 Homewood Trail/Drn/WQ	197	-	-	197	-
FD14698 CSA 28 235 Sabre City Park Estates Road	(1,690)	-	-	112	(1,802)

continued

District/Agency Name	Estimated Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Estimated Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
FD14699 CSA 28 231 Auburn Creekside R/L/D	15,278	-	-	29,825	(14,547)
FD14750 Placer Vineyards Park & Recreation District CFD	11,211	-	-	155,607	(144,396)
Total State Reporting Special District Special Revenue Funds	\$ 44,904,656	\$ -	\$ -	\$ 45,503,654	\$ (598,998)
Total Special Districts and Other Agencies	\$ 79,613,587	\$ -	\$ -	\$ 77,796,901	\$ 1,816,686

County of Placer
Special Districts and Other Agencies - Non Enterprise
Obligated Fund Balances
Fiscal Year 2025-26

District/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Special Revenue Funds						
Bickford Improvement Area CFD No. 2021-2 Fund						
Capital Assets	139,421	-	-	-	-	139,421
Contingency	1,006,321	-	-	-	-	1,006,321
Total Bickford Improvement Area CFD No. 2021-2 Fund	\$ 1,145,742	\$ -	\$ -	\$ -	\$ -	\$ 1,145,742
Bickford Park CFD 2021-3						
Contingency	284,814	-	-	-	-	284,814
Total Bickford Park CFD 2021-3	\$ 284,814	\$ -	\$ -	\$ -	\$ -	\$ 284,814
Blue Oak Ranch PRD #5						
Road Improvement	7,927	-	-	-	-	7,927
Total Blue Oak Ranch PRD #5	\$ 7,927	\$ -	\$ -	\$ -	\$ -	\$ 7,927
Cerro Vista PRD #6						
Road Improvement	33,152	-	-	-	-	33,152
Total Cerro Vista PRD #6	\$ 33,152	\$ -	\$ -	\$ -	\$ -	\$ 33,152
CSA 28 231 Auburn Creekside R/L/D						
Contingency	29,825	-	-	-	-	29,825
Total CSA 28 231 Auburn Creekside R/L/D	\$ 29,825	\$ -	\$ -	\$ -	\$ -	\$ 29,825
CSA 28 235 Sabre City Park Estates Road						
Contingency	112	-	-	-	-	112
Total CSA 28 235 Sabre City Park Estates Road	\$ 112	\$ -	\$ -	\$ -	\$ -	\$ 112
CSA 28 Z01 Dollar Point Light						
Contingency	111,094	-	-	-	-	111,094
Total CSA 28 Z01 Dollar Point Light	\$ 111,094	\$ -	\$ -	\$ -	\$ -	\$ 111,094

continued

Distrct/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
		1	2	3	4		5
CSA 28 Z03 Foresthill Light							
Contingency	120,528		-	-	-	-	120,528
Total CSA 28 Z03 Forestihill Light	\$ 120,528	\$ -	\$ -	\$ -	\$ -	\$ -	120,528
CSA 28 Z04A1 Lakeshore Lights							
Contingency	80,636		-	-	-	-	80,636
Total CSA 28 Z04A1 Lakeshore Lights	\$ 80,636	\$ -	\$ -	\$ -	\$ -	\$ -	80,636
CSA 28 Z06 Sheridan N/Ent							
Contingency	94,518		-	-	-	-	94,518
Other	757,261		-	-	-	-	757,261
Total CSA 28 Z06 Sheridan N/Ent	\$ 851,779	\$ -	\$ -	\$ -	\$ -	\$ -	851,779
CSA 28 Z09 Dutch Flat Rec							
Contingency	81,201		-	-	-	-	81,201
Total CSA 28 Z09 Dutch Flat Rec	\$ 81,201	\$ -	\$ -	\$ -	\$ -	\$ -	81,201
CSA 28 Z10 Quail Lake							
Road Improvement	43,193		-	-	-	-	43,193
Total CSA 28 Z10 Quail Lake	\$ 43,193	\$ -	\$ -	\$ -	\$ -	\$ -	43,193
CSA 28 Z101 Almond Knoll R&D							
Road Improvement	77,367		-	-	-	-	77,367
Total CSA 28 Z101 Almond Knoll R&D	\$ 77,367	\$ -	\$ -	\$ -	\$ -	\$ -	77,367
CSA 28 Z102 Sierra Mesa							
Road Improvement	816		-	-	-	-	816
Total CSA 28 Z102 Sierra Mesa	\$ 816	\$ -	\$ -	\$ -	\$ -	\$ -	816
CSA 28 Z103 Deer Ridge							
Road Improvement	293,948		-	-	-	-	293,948
Total CSA 28 Z103 Deer Ridge	\$ 293,948	\$ -	\$ -	\$ -	\$ -	\$ -	293,948
CSA 28 Z104 Black Hawk							
Road Improvement	207,807		-	-	-	-	207,807
Total CSA 28 Z104 Black Hawk	\$ 207,807	\$ -	\$ -	\$ -	\$ -	\$ -	207,807
CSA 28 Z106 Olive Ranch							
Road Improvement	38,779		-	-	-	-	38,779
Total CSA 28 Z106 Olive Ranch	\$ 38,779	\$ -	\$ -	\$ -	\$ -	\$ -	38,779

continued

Distritc/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
		1	2	3	4	
CSA 28 Z107 Foothill Oaks						
Road Improvement	70,255	-	-	-	-	70,255
Total CSA 28 Z107 Foothill Oaks	\$ 70,255	\$ -	\$ -	\$ -	\$ -	70,255
CSA 28 Z109 Oak Leaf Glen						
Road Improvement	280,452	-	-	-	-	280,452
Total CSA 28 Z109 Oak Leaf Glen	\$ 280,452	\$ -	\$ -	\$ -	\$ -	280,452
CSA 28 Z11 Sabre City Rec-Lnscp						
Contingency	26,449	-	-	-	-	26,449
Total CSA 28 Z11 Sabre City Rec-Lnscp	\$ 26,449	\$ -	\$ -	\$ -	\$ -	26,449
CSA 28 Z111 Princeton Club						
Road Improvement	301,056	-	-	-	-	301,056
Total CSA 28 Z111 Princeton Club	\$ 301,056	\$ -	\$ -	\$ -	\$ -	301,056
CSA 28 Z113 Parkview						
Road Improvement	20,973	-	-	-	-	20,973
Total CSA 28 Z113 Parkview	\$ 20,973	\$ -	\$ -	\$ -	\$ -	20,973
CSA 28 Z114 Pine Ridge						
Road Improvement	23,420	-	-	-	-	23,420
Total CSA 28 Z114 Pine Ridge	\$ 23,420	\$ -	\$ -	\$ -	\$ -	23,420
CSA 28 Z115 Silver Oaks						
Road Improvement	24,349	-	-	-	-	24,349
Total CSA 28 Z115 Silver Oaks	\$ 24,349	\$ -	\$ -	\$ -	\$ -	24,349
CSA 28 Z116 Col Estates						
Road Improvement	42,354	-	-	-	-	42,354
Total CSA 28 Z116 Col Estates	\$ 42,354	\$ -	\$ -	\$ -	\$ -	42,354
CSA 28 Z117 Whittington Heights						
Road Improvement	26,781	-	-	-	-	26,781
Total CSA 28 Z117 Whittington Heights	\$ 26,781	\$ -	\$ -	\$ -	\$ -	26,781
CSA 28 Z120 Granite Bay						
Landscape Maintenance	60,548	-	-	-	-	60,548
Total CSA 28 Z120 Granite Bay	\$ 60,548	\$ -	\$ -	\$ -	\$ -	60,548

continued

District/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
		1	2	3	4	
CSA 28 Z122 Rainbow Valley						
Road Improvement	3,166	-	-	-	-	3,166
Total CSA 28 Z122 Rainbow Valley	\$ 3,166	\$ -	\$ -	\$ -	\$ -	3,166
CSA 28 Z124 Bradley Ranch						
Road Improvement	17,344	-	-	-	-	17,344
Total CSA 28 Z124 Bradley Ranch	\$ 17,344	\$ -	\$ -	\$ -	\$ -	17,344
CSA 28 Z125 Balmoral #1&2						
Road Improvement	19,074	-	-	-	-	19,074
Total CSA 28 Z125 Balmoral #1&2	\$ 19,074	\$ -	\$ -	\$ -	\$ -	19,074
CSA 28 Z128 Eagle Ridge Est						
Road Improvement	36,202	-	-	-	-	36,202
Total CSA 28 Z128 Eagle Ridge Est	\$ 36,202	\$ -	\$ -	\$ -	\$ -	36,202
CSA 28 Z129 Pheasant Knoll						
Road Improvement	14,880	-	-	-	-	14,880
Total CSA 28 Z129 Pheasant Knoll	\$ 14,880	\$ -	\$ -	\$ -	\$ -	14,880
CSA 28 Z132 Sterling Pointe						
Road Improvement	296,030	-	-	-	-	296,030
Total CSA 28 Z132 Sterling Pointe	\$ 296,030	\$ -	\$ -	\$ -	\$ -	296,030
CSA 28 Z134 Meadow View Estates						
Road Improvement	18,627	-	-	-	-	18,627
Total CSA 28 Z134 Meadow View Estates	\$ 18,627	\$ -	\$ -	\$ -	\$ -	18,627
CSA 28 Z135 Miners Ravine						
Road Improvement	168,482	-	-	-	-	168,482
Total CSA 28 Z135 Miners Ravine	\$ 168,482	\$ -	\$ -	\$ -	\$ -	168,482
CSA 28 Z145 Granite Creek						
Park Improvement	11,694	-	-	-	-	11,694
Road Improvement	155,947	-	-	-	-	155,947
Total CSA 28 Z145 Granite Creek	\$ 167,641	\$ -	\$ -	\$ -	\$ -	167,641
CSA 28 Z146 Eagle Rock Roads						
Road Improvement	190,586	-	-	-	-	190,586
Total CSA 28 Z146 Eagle Rock Roads	\$ 190,586	\$ -	\$ -	\$ -	\$ -	190,586

continued

District/Agency Name 1	Obligated Fund Balances June 30, 2025 2	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year 7
		Recommended 3	Adopted by the Board of Supervisors 4	Recommended 5	Adopted by the Board of Supervisors 6	
CSA 28 Z147 Applegate Park						
Park Improvement	66,493	-	-	-	-	66,493
Total CSA 28 Z147 Applegate Park	\$ 66,493	\$ -	\$ -	\$ -	\$ -	66,493
CSA 28 Z148 Winchester						
Road Improvement	4,121,747	-	-	-	-	4,121,747
Total CSA 28 Z148 Winchester	\$ 4,121,747	\$ -	\$ -	\$ -	\$ -	4,121,747
CSA 28 Z15 Golden Oaks Road						
Road Improvement	279,756	-	-	-	-	279,756
Total CSA 28 Z15 Golden Oaks Road	\$ 279,756	\$ -	\$ -	\$ -	\$ -	279,756
CSA 28 Z150 Dutch Flat Fire						
Capital Assets	459,490	-	-	-	-	459,490
Contingency	125,729	-	-	-	-	125,729
Total CSA 28 Z150 Dutch Flat Fire	\$ 585,219	\$ -	\$ -	\$ -	\$ -	585,219
CSA 28 Z151 Sunset Estates						
Road Improvement	47,231	-	-	-	-	47,231
Total CSA 28 Z151 Sunset Estates	\$ 47,231	\$ -	\$ -	\$ -	\$ -	47,231
CSA 28 Z153 Atwood Ranch II						
Road Improvement	77,758	-	-	-	-	77,758
Total CSA 28 Z153 Atwood Ranch II	\$ 77,758	\$ -	\$ -	\$ -	\$ -	77,758
CSA 28 Z154 Silverwood Rds/Trail						
Road Improvement	100,810	-	-	-	-	100,810
Total CSA 28 Z154 Silverwood Rds/Trail	\$ 100,810	\$ -	\$ -	\$ -	\$ -	100,810
CSA 28 Z155 Creekside Meadows						
Road Improvement	41,193	-	-	-	-	41,193
Total CSA 28 Z155 Creekside Meadows	\$ 41,193	\$ -	\$ -	\$ -	\$ -	41,193
CSA 28 Z157 Placer Corp Center						
Road Improvement	760,978	-	-	-	-	760,978
Total CSA 28 Z157 Placer Corp Center	\$ 760,978	\$ -	\$ -	\$ -	\$ -	760,978

continued

Distrtict/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
		1	2	3	4		5
CSA 28 Z158 Douglas Ranch							
Landscape Maintenance	154,130		-	-	-	-	154,130
Road Improvement	363,625		-	-	-	-	363,625
Total CSA 28 Z158 Douglas Ranch	\$ 517,755	\$	- \$	- \$	- \$	- \$	517,755
CSA 28 Z159 Loomis Ranch							
Road Improvement	75,108		-	-	-	-	75,108
Total CSA 28 Z159 Loomis Ranch	\$ 75,108	\$	- \$	- \$	- \$	- \$	75,108
CSA 28 Z160 Kemper Oaks							
Road Improvement	15,942		-	-	-	-	15,942
Total CSA 28 Z160 Kemper Oaks	\$ 15,942	\$	- \$	- \$	- \$	- \$	15,942
CSA 28 Z162 Squaw Valley Park							
Contingency	13,075		-	-	-	-	13,075
Total CSA 28 Z162 Squaw Valley Park	\$ 13,075	\$	- \$	- \$	- \$	- \$	13,075
CSA 28 Z161 Village at Squaw Valley							
Contingency	72,984		-	-	-	-	72,984
Total CSA 28 Z161 Village at Squaw Valley	\$ 72,984	\$	- \$	- \$	- \$	- \$	72,984
CSA 28 Z163 Miner's Creek							
Road Improvement	115,078		-	-	-	-	115,078
Total CSA 28 Z163 Miner's Creek	\$ 115,078	\$	- \$	- \$	- \$	- \$	115,078
CSA 28 Z165 Dry Creek Fire							
Contingency	839,959		-	-	-	-	839,959
Total CSA 28 Z165 Dry Creek Fire	\$ 839,959	\$	- \$	- \$	- \$	- \$	839,959
CSA 28 Z166 Canyon View							
Road Improvement	87,631		-	-	-	-	87,631
Total CSA 28 Z166 Canyon View	\$ 87,631	\$	- \$	- \$	- \$	- \$	87,631
CSA 28 Z167 Grayhawk							
Road Improvement	398,295		-	-	-	-	398,295
Total CSA 28 Z167 Grayhawk	\$ 398,295	\$	- \$	- \$	- \$	- \$	398,295
CSA 28 Z168 Atwood V							
Road Improvement	48,568		-	-	-	-	48,568
Total CSA 28 Z168 Atwood V	\$ 48,568	\$	- \$	- \$	- \$	- \$	48,568

continued

Distrtict/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
		1	2	3	4		5
CSA 28 Z169 Dry Creek Park							
Park Improvement	3,364,682		-	-	-	-	3,364,682
Total CSA 28 Z169 Dry Creek Park	\$ 3,364,682	\$	- \$	- \$	- \$	- \$	3,364,682
CSA 28 Z170 Western Knolls							
Road Improvement	127,757		-	-	-	-	127,757
Total CSA 28 Z170 Western Knolls	\$ 127,757	\$	- \$	- \$	- \$	- \$	127,757
CSA 28 Z174 Cavitt Ranch Estates							
Road Improvement	340,929		-	-	-	-	340,929
Total CSA 28 Z174 Cavitt Ranch Estates	\$ 340,929	\$	- \$	- \$	- \$	- \$	340,929
CSA 28 Z175 Sun Valley Oaks							
Road Improvement	203,502		-	-	-	-	203,502
Total CSA 28 Z175 Sun Valley Oaks	\$ 203,502	\$	- \$	- \$	- \$	- \$	203,502
CSA 28 Z176 Olympus Village							
Road Improvement	173,625		-	-	-	-	173,625
Total CSA 28 Z176 Olympus Village	\$ 173,625	\$	- \$	- \$	- \$	- \$	173,625
CSA 28 Z177 Blackwood Hills							
Road Improvement	49,411		-	-	-	-	49,411
Total CSA 28 Z177 Blackwood Hills	\$ 49,411	\$	- \$	- \$	- \$	- \$	49,411
CSA 28 Z178 Monte Verde Estates							
Other	65,961		-	-	-	-	65,961
Road Improvement	423,289		-	-	-	-	423,289
Total CSA 28 Z178 Monte Verde Estates	\$ 489,250	\$	- \$	- \$	- \$	- \$	489,250
CSA 28 Z179 Trailhead							
Road Improvement	417,136		-	-	-	-	417,136
Total CSA 28 Z179 Trailhead	\$ 417,136	\$	- \$	- \$	- \$	- \$	417,136
CSA 28 Z180 Doyle Ranch							
Road Improvement	607,567		-	-	-	-	607,567
Total CSA 28 Z180 Doyle Ranch	\$ 607,567	\$	- \$	- \$	- \$	- \$	607,567
CSA 28 Z181 The Vineyard							
Road Improvement	196,409		-	-	-	-	196,409
Total CSA 28 Z181 The Vineyard	\$ 196,409	\$	- \$	- \$	- \$	- \$	196,409

continued

District/Agency Name 1	Obligated Fund Balances June 30, 2025 2	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year 7
		Recommended 3	Adopted by the Board of Supervisors 4	Recommended 5	Adopted by the Board of Supervisors 6	
CSA 28 Z182 Old Post Lane						
Road Improvement	18,455	-	-	-	-	18,455
Total CSA 28 Z182 Old Post Lane	\$ 18,455	\$ -	\$ -	\$ -	\$ -	18,455
CSA 28 Z185 Blue Oak Ranch Rds						
Road Improvement	3,862	-	-	-	-	3,862
Total CSA 28 Z185 Blue Oak Ranch Rds	\$ 3,862	\$ -	\$ -	\$ -	\$ -	3,862
CSA 28 Z19 Ponderosa Pal Rd						
Road Improvement	851	-	-	-	-	851
Total CSA 28 Z19 Ponderosa Pal Rd	\$ 851	\$ -	\$ -	\$ -	\$ -	851
CSA 28 Z190 Briar Meadows Estates R/L/D						
Contingency	84	-	-	-	-	84
Total CSA 28 Z190 Briar Meadows Estates R/L/D	\$ 84	\$ -	\$ -	\$ -	\$ -	84
CSA 28 Z191 Atwood III Rds/Drm/Lts						
Road Improvement	597,074	-	-	-	-	597,074
Total CSA 28 Z191 Atwood III Rds/Drm/Lts	\$ 597,074	\$ -	\$ -	\$ -	\$ -	597,074
CSA 28 Z193 North Auburn/Ophir Fire						
Capital Assets	384,761	-	-	-	-	384,761
Total CSA 28 Z193 North Auburn/Ophir Fire	\$ 384,761	\$ -	\$ -	\$ -	\$ -	384,761
CSA 28 Z194 Martis Valley Recreation						
Park Improvement	1,112,042	-	-	-	-	1,112,042
Total CSA 28 Z194 Martis Valley Recreation	\$ 1,112,042	\$ -	\$ -	\$ -	\$ -	1,112,042
CSA 28 Z196 Alexandria Estates Landscape						
Landscape Maintenance	77,758	-	-	-	-	77,758
Total CSA 28 Z196 Alexandria Estates Landscape	\$ 77,758	\$ -	\$ -	\$ -	\$ -	77,758

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z197 Northstar Highlands Water Quality						
Contingency	365,825	-	-	-	-	365,825
Total CSA 28 Z197 Northstar Highlands Water Quality	\$ 365,825	\$ -	\$ -	\$ -	\$ -	\$ 365,825
CSA 28 Z198 The Grove at Granite Bay						
Road Improvement	380,483	-	-	-	-	380,483
Total CSA 28 Z198 The Grove at Granite Bay	\$ 380,483	\$ -	\$ -	\$ -	\$ -	\$ 380,483
CSA 28 Z199 Siller Ranch Water Quality						
Contingency	1,038,366	-	-	-	-	1,038,366
Total CSA 28 Z199 Siller Ranch Water Quality	\$ 1,038,366	\$ -	\$ -	\$ -	\$ -	\$ 1,038,366
CSA 28 Z200 Martis Camp Transit						
Contingency	58,272	-	-	-	-	58,272
Total CSA 28 Z200 Martis Camp Transit	\$ 58,272	\$ -	\$ -	\$ -	\$ -	\$ 58,272
CSA 28 Z201 Timilick Water Quality						
Contingency	752,136	-	-	-	-	752,136
Total CSA 28 Z201 Timilick Water Quality	\$ 752,136	\$ -	\$ -	\$ -	\$ -	\$ 752,136
CSA 28 Z202 Timilick Transit						
Contingency	29,854	-	-	-	-	29,854
Total CSA 28 Z202 Timilick Transit	\$ 29,854	\$ -	\$ -	\$ -	\$ -	\$ 29,854
CSA 28 Z203 Village at Northstar Transit						
Contingency	5,135	-	-	-	-	5,135
Total CSA 28 Z203 Village at Northstar Transit	\$ 5,135	\$ -	\$ -	\$ -	\$ -	\$ 5,135
CSA 28 Z204 Northstar Highlands Transit						
Contingency	22,165	-	-	-	-	22,165
Total CSA 28 Z204 Northstar Highlands Transit	\$ 22,165	\$ -	\$ -	\$ -	\$ -	\$ 22,165
CSA 28 Z205 Northside Transit						
Contingency	9,510	-	-	-	-	9,510
Total CSA 28 Z205 Northside Transit	\$ 9,510	\$ -	\$ -	\$ -	\$ -	\$ 9,510

continued

Distrtct/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z206 Northside Water Quality						
Contingency	42,722	-	-	-	-	42,722
Total CSA 28 Z206 Northside Water Quality	\$ 42,722	\$ -	\$ -	\$ -	\$ -	42,722
CSA 28 Z208 Nichols Drive Indust Park						
Road Improvement	296,547	-	-	-	-	296,547
Total CSA 28 Z208 Nichols Drive Indust Park	\$ 296,547	\$ -	\$ -	\$ -	\$ -	296,547
CSA 28 Z210 Hopkins Village Water Quality						
Contingency	27,047	-	-	-	-	27,047
Total CSA 28 Z210 Hopkins Village Water Quality	\$ 27,047	\$ -	\$ -	\$ -	\$ -	27,047
CSA 28 Z211 Hopkins Village Transit						
Contingency	1,364	-	-	-	-	1,364
Total CSA 28 Z211 Hopkins Village Transit	\$ 1,364	\$ -	\$ -	\$ -	\$ -	1,364
CSA 28 Z213 Donner-Truckee Veterans Hospital						
Contingency	4,514	-	-	-	-	4,514
Total CSA 28 Z213 Donner-Truckee Veterans Hospital	\$ 4,514	\$ -	\$ -	\$ -	\$ -	4,514
CSA 28 Z214 Quartz Drive Self Storage						
Road Improvement	43,366	-	-	-	-	43,366
Total CSA 28 Z214 Quartz Drive Self Storage	\$ 43,366	\$ -	\$ -	\$ -	\$ -	43,366
CSA 28 Z215 Hawks Property PM						
Road Improvement	42,494	-	-	-	-	42,494
Total CSA 28 Z215 Hawks Property PM	\$ 42,494	\$ -	\$ -	\$ -	\$ -	42,494
CSA 28 Z216 Hidden Crossing						
Road Improvement	601,675	-	-	-	-	601,675
Total CSA 28 Z216 Hidden Crossing	\$ 601,675	\$ -	\$ -	\$ -	\$ -	601,675
CSA 28 Z218 Greyhawk II Rds/Lts/Drm						
Road Improvement	41,752	-	-	-	-	41,752
Total CSA 28 Z218 Greyhawk II Rds/Lts/Drm	\$ 41,752	\$ -	\$ -	\$ -	\$ -	41,752

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z219 The Enclave-Rds/Lts/Drm						
Road Improvement	56,118	-	-	-	-	56,118
Total CSA 28 Z219 The Enclave-Rds/Lts/Drm	\$ 56,118	\$ -	\$ -	\$ -	\$ -	\$ 56,118
CSA 28 Z22 Dry Creek Watershed						
Contingency	3,619,061	-	-	-	-	3,619,061
Total CSA 28 Z22 Dry Creek Watershed	\$ 3,619,061	\$ -	\$ -	\$ -	\$ -	\$ 3,619,061
CSA 28 Z221 Timberline at Auburn R/L/D						
Road Improvement	64,801	-	-	-	-	64,801
Total CSA 28 Z221 Timberline at Auburn R/L/D	\$ 64,801	\$ -	\$ -	\$ -	\$ -	\$ 64,801
CSA 28 Z222 Placer Gold Industrial Park R/L/D						
Road Improvement	41,262	-	-	-	-	41,262
Total CSA 28 Z222 Placer Gold Industrial Park R/L/D	\$ 41,262	\$ -	\$ -	\$ -	\$ -	\$ 41,262
CSA 28 Z223 Palisades @ Squaw - Transit						
Contingency	26,640	-	-	-	-	26,640
Total CSA 28 Z223 Palisades @ Squaw - Transit	\$ 26,640	\$ -	\$ -	\$ -	\$ -	\$ 26,640
CSA 28 Z224 Riolo Vineyards - Transit						
Contingency	84,473	-	-	-	-	84,473
Total CSA 28 Z224 Riolo Vineyards - Transit	\$ 84,473	\$ -	\$ -	\$ -	\$ -	\$ 84,473
CSA 28 Z225 Riolo Vineyards Library Fund						
Contingency	47,639	-	-	-	-	47,639
Total CSA 28 Z225 Riolo Vineyards Library Fund	\$ 47,639	\$ -	\$ -	\$ -	\$ -	\$ 47,639
CSA 28 Z226 Tahoe Cedars Transit Fund						
Contingency	2,098	-	-	-	-	2,098
Total CSA 28 Z226 Tahoe Cedars Transit Fund	\$ 2,098	\$ -	\$ -	\$ -	\$ -	\$ 2,098

continued

Distrct/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z227 Bickford Ranch Rds/Lts/Drm Fund						
Road Improvement	313,299	-	-	-	-	313,299
Total CSA 28 Z227 Bickford Ranch Rds/Lts/ Drm Fund	\$ 313,299	\$ -	\$ -	\$ -	\$ -	313,299
CSA 28 Z233 Morgan Knolls R/L/D						
Contingency	70,919	-	-	-	-	70,919
Total CSA 28 Z233 Morgan Knolls R/L/D	\$ 70,919	\$ -	\$ -	\$ -	\$ -	70,919
CSA 28 Z31 Lake Oak Estates Rds						
Road Improvement	175,219	-	-	-	-	175,219
Total CSA 28 Z31 Lake Oak Estates Rds	\$ 175,219	\$ -	\$ -	\$ -	\$ -	175,219
CSA 28 Z32 Bell Meadows						
Road Improvement	57,284	-	-	-	-	57,284
Total CSA 28 Z32 Bell Meadows	\$ 57,284	\$ -	\$ -	\$ -	\$ -	57,284
CSA 28 Z34 Spring Meadows						
Park Improvement	3,531	-	-	-	-	3,531
Road Improvement	101,815	-	-	-	-	101,815
Total CSA 28 Z34 Spring Meadows	\$ 105,346	\$ -	\$ -	\$ -	\$ -	105,346
CSA 28 Z35 Woodbridge						
Other	41,499	-	-	-	-	41,499
Road Improvement	231,699	-	-	-	-	231,699
Total CSA 28 Z35 Woodbridge	\$ 273,198	\$ -	\$ -	\$ -	\$ -	273,198
CSA 28 Z37 Timberline Roads						
Road Improvement	49,184	-	-	-	-	49,184
Total CSA 28 Z37 Timberline Roads	\$ 49,184	\$ -	\$ -	\$ -	\$ -	49,184
CSA 28 Z39 Placer Industrial Park						
Road Improvement	155,004	-	-	-	-	155,004
Total CSA 28 Z39 Placer Industrial Park	\$ 155,004	\$ -	\$ -	\$ -	\$ -	155,004
CSA 28 Z41 Meadow Creek						
Road Improvement	36,438	-	-	-	-	36,438
Total CSA 28 Z41 Meadow Creek	\$ 36,438	\$ -	\$ -	\$ -	\$ -	36,438

continued

Distrtct/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z42 Pl Ctr Exec						
Other	34,513	-	-	-	-	34,513
Road Improvement	129,166	-	-	-	-	129,166
Total CSA 28 Z42 Pl Ctr Exec	\$ 163,679	\$ -	\$ -	\$ -	\$ -	163,679
CSA 28 Z43 Belle Vista						
Road Improvement	9,012	-	-	-	-	9,012
Total CSA 28 Z43 Belle Vista	\$ 9,012	\$ -	\$ -	\$ -	\$ -	9,012
CSA 28 Z44 Natr WD N/Ent						
Road Improvement	8,869	-	-	-	-	8,869
Total CSA 28 Z44 Natr WD N/Ent	\$ 8,869	\$ -	\$ -	\$ -	\$ -	8,869
CSA 28 Z45 Uncle Joes Ln-Rd						
Road Improvement	134,913	-	-	-	-	134,913
Total CSA 28 Z45 Uncle Joes Ln-Rd	\$ 134,913	\$ -	\$ -	\$ -	\$ -	134,913
CSA 28 Z46 Cedar Oaks Rd&Dr						
Road Improvement	19,951	-	-	-	-	19,951
Total CSA 28 Z46 Cedar Oaks Rd&Dr	\$ 19,951	\$ -	\$ -	\$ -	\$ -	19,951
CSA 28 Z48 Hidden Creek						
Contingency	652	-	-	-	-	652
Other	28,989	-	-	-	-	28,989
Road Improvement	109,883	-	-	-	-	109,883
Total CSA 28 Z48 Hidden Creek	\$ 139,524	\$ -	\$ -	\$ -	\$ -	139,524
CSA 28 Z50 Country Meadows						
Road Improvement	12,338	-	-	-	-	12,338
Total CSA 28 Z50 Country Meadows	\$ 12,338	\$ -	\$ -	\$ -	\$ -	12,338
CSA 28 Z51 Sunset Terrace						
Road Improvement	20,828	-	-	-	-	20,828
Total CSA 28 Z51 Sunset Terrace	\$ 20,828	\$ -	\$ -	\$ -	\$ -	20,828
CSA 28 Z56 Sullivan Ranch						
Road Improvement	208,564	-	-	-	-	208,564
Total CSA 28 Z56 Sullivan Ranch	\$ 208,564	\$ -	\$ -	\$ -	\$ -	208,564

continued

Distrct/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z57 Crother HI N/En						
Contingency	109	-	-	-	-	109
Total CSA 28 Z57 Crother HI N/En	\$ 109	\$ -	\$ -	\$ -	\$ -	109
CSA 28 Z59 Bridgewater						
Road Improvement	96,114	-	-	-	-	96,114
Total CSA 28 Z59 Bridgewater	\$ 96,114	\$ -	\$ -	\$ -	\$ -	96,114
CSA 28 Z60 Traynor						
Other	19,977	-	-	-	-	19,977
Total CSA 28 Z60 Traynor	\$ 19,977	\$ -	\$ -	\$ -	\$ -	19,977
CSA 28 Z61 Discovery Park						
Contingency	17,710	-	-	-	-	17,710
Total CSA 28 Z61 Discovery Park	\$ 17,710	\$ -	\$ -	\$ -	\$ -	17,710
CSA 28 Z62 Quail Oaks #3						
Road Improvement	60,439	-	-	-	-	60,439
Other	1,616	-	-	-	-	1,616
Total CSA 28 Z62 Quail Oaks #3	\$ 62,055	\$ -	\$ -	\$ -	\$ -	62,055
CSA 28 Z63 Mt View						
Road Improvement	3,045	-	-	-	-	3,045
Total CSA 28 Z63 Mt View	\$ 3,045	\$ -	\$ -	\$ -	\$ -	3,045
CSA 28 Z64 Squirrel Creek						
Road Improvement	14,399	-	-	-	-	14,399
Total CSA 28 Z64 Squirrel Creek	\$ 14,399	\$ -	\$ -	\$ -	\$ -	14,399
CSA 28 Z65 Grosvenor Downs						
Other	75,961	-	-	-	-	75,961
Road Improvement	120,161	-	-	-	-	120,161
Park Improvement	4,399	-	-	-	-	4,399
Total CSA 28 Z65 Grosvenor Downs	\$ 200,521	\$ -	\$ -	\$ -	\$ -	200,521
CSA 28 Z66 Dobbas Ranch						
Road Improvement	36,615	-	-	-	-	36,615
Total CSA 28 Z66 Dobbas Ranch	\$ 36,615	\$ -	\$ -	\$ -	\$ -	36,615

continued

Distrct/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z67 Quail Oaks #1						
Road Improvement	47,523	-	-	-	-	47,523
Landscape Maintenance	188	-	-	-	-	188
Total CSA 28 Z67 Quail Oaks #1	\$ 47,711	\$ -	\$ -	\$ -	\$ -	\$ 47,711
CSA 28 Z68-3 North Park/Dry Creek						
Other	42,855	-	-	-	-	42,855
Park Improvement	1,022	-	-	-	-	1,022
Road Improvement	137,965	-	-	-	-	137,965
Total CSA 28 Z68-3 North Park/Dry Creek	\$ 181,842	\$ -	\$ -	\$ -	\$ -	\$ 181,842
CSA 28 Z69 Treelake						
Other	176,661	-	-	-	-	176,661
Road Improvement	764,750	-	-	-	-	764,750
Total CSA 28 Z69 Treelake	\$ 941,411	\$ -	\$ -	\$ -	\$ -	\$ 941,411
CSA 28 Z72 Southview						
Road Improvement	35,530	-	-	-	-	35,530
Total CSA 28 Z72 Southview	\$ 35,530	\$ -	\$ -	\$ -	\$ -	\$ 35,530
CSA 28 Z73 Cantershire						
Road Improvement	46,083	-	-	-	-	46,083
Total CSA 28 Z73 Cantershire	\$ 46,083	\$ -	\$ -	\$ -	\$ -	\$ 46,083
CSA 28 Z74 Shadow Rock						
Other	70,199	-	-	-	-	70,199
Road Improvement	73,532	-	-	-	-	73,532
Total CSA 28 Z74 Shadow Rock	\$ 143,731	\$ -	\$ -	\$ -	\$ -	\$ 143,731
CSA 28 Z75 Kailua Park						
Road Improvement	317,091	-	-	-	-	317,091
Total CSA 28 Z75 Kailua Park	\$ 317,091	\$ -	\$ -	\$ -	\$ -	\$ 317,091
CSA 28 Z76 Western Placer Fire						
Capital Assets	1,438,526	-	-	-	-	1,438,526
Contingency	259,901	-	-	-	-	259,901
Total CSA 28 Z76 Western Placer Fire	\$ 1,698,427	\$ -	\$ -	\$ -	\$ -	\$ 1,698,427

continued

Distrtct/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z77 Stratford Downs						
Other	121,615	-	-	-	-	121,615
Park Improvement	73	-	-	-	-	73
Road Improvement	129,805	-	-	-	-	129,805
Total CSA 28 Z77 Stratford Downs	\$ 251,493	\$ -	\$ -	\$ -	\$ -	\$ 251,493
CSA 28 Z78 Kentucky Greens						
Other	14,594	-	-	-	-	14,594
Road Improvement	119,571	-	-	-	-	119,571
Total CSA 28 Z78 Kentucky Greens	\$ 134,165	\$ -	\$ -	\$ -	\$ -	\$ 134,165
CSA 28 Z79 Walden Woods #5						
Road Improvement	26,674	-	-	-	-	26,674
Total CSA 28 Z79 Walden Woods #5	\$ 26,674	\$ -	\$ -	\$ -	\$ -	\$ 26,674
CSA 28 Z80 Frances Ridge						
Road Improvement	17,019	-	-	-	-	17,019
Total CSA 28 Z80 Frances Ridge	\$ 17,019	\$ -	\$ -	\$ -	\$ -	\$ 17,019
CSA 28 Z82 Pheasant Grove						
Other	202	-	-	-	-	202
Road Improvement	80,025	-	-	-	-	80,025
Total CSA 28 Z82 Pheasant Grove	\$ 80,227	\$ -	\$ -	\$ -	\$ -	\$ 80,227
CSA 28 Z84 Dream Ranch						
Other	14,862	-	-	-	-	14,862
Road Improvement	190,367	-	-	-	-	190,367
Total CSA 28 Z84 Dream Ranch	\$ 205,229	\$ -	\$ -	\$ -	\$ -	\$ 205,229
CSA 28 Z85 Pineview						
Road Improvement	57,045	-	-	-	-	57,045
Total CSA 28 Z85 Pineview	\$ 57,045	\$ -	\$ -	\$ -	\$ -	\$ 57,045
CSA 28 Z87 Atwood Ranch						
Landscape Maintenance	3,306	-	-	-	-	3,306
Other	70,226	-	-	-	-	70,226
Road Improvement	75,471	-	-	-	-	75,471
Total CSA 28 Z87 Atwood Ranch	\$ 149,003	\$ -	\$ -	\$ -	\$ -	\$ 149,003

continued

District/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z88 Spring Valley						
Road Improvement	160,571	-	-	-	-	160,571
Total CSA 28 Z88 Spring Valley \$	\$ 160,571	\$ -	\$ -	\$ -	\$ -	160,571
CSA 28 Z89 Rock Creek Meadow						
Other	-	-	-	-	-	-
Road Improvement	23,112	-	-	-	-	23,112
Total CSA 28 Z89 Rock Creek Meadow \$	\$ 23,112	\$ -	\$ -	\$ -	\$ -	23,112
CSA 28 Z90 Barton Ranch						
Contingency	7,640	-	-	-	-	7,640
Total CSA 28 Z90 Barton Ranch \$	\$ 7,640	\$ -	\$ -	\$ -	\$ -	7,640
CSA 28 Z92 Rockview						
Road Improvement	34,774	-	-	-	-	34,774
Total CSA 28 Z92 Rockview \$	\$ 34,774	\$ -	\$ -	\$ -	\$ -	34,774
CSA 28 Z96 Mammoth Ridge						
Road Improvement	106,663	-	-	-	-	106,663
Total CSA 28 Z96 Mammoth Ridge \$	\$ 106,663	\$ -	\$ -	\$ -	\$ -	106,663
CSA 28 Z97 Sunset West Fire						
Contingency	(22,112)	-	-	-	-	(22,112)
Total CSA 28 Z97 Sunset West Fire \$	\$ (22,112)	\$ -	\$ -	\$ -	\$ -	(22,112)
CSA 28 Z98 Camelian Circle						
Road Improvement	118,175	-	-	-	-	118,175
Total CSA 28 Z98 Camelian Circle \$	\$ 118,175	\$ -	\$ -	\$ -	\$ -	118,175
CSA 28 Z99 Tamarack						
Road Improvement	21,335	-	-	-	-	21,335
Total CSA 28 Z99 Tamarack \$	\$ 21,335	\$ -	\$ -	\$ -	\$ -	21,335
CSA28 217 Morgan Place Roads						
Contingency	16,114	-	-	-	-	16,114
Total CSA28 217 Morgan Place Roads \$	\$ 16,114	\$ -	\$ -	\$ -	\$ -	16,114
CSA28 236 Homewood Trail/Dm/WQ						
Contingency	197	-	-	-	-	197
Total CSA28 236 Homewood Trail/Dm/WQ \$	\$ 197	\$ -	\$ -	\$ -	\$ -	197

continued

Distrct/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Granite Bay L & L District						
Park Improvement	859,409		-	-	-	859,409
Total Granite Bay L & L District	\$ 859,409	\$ -	\$ -	\$ -	\$ -	859,409
Gray Pine Way PRD #4						
Road Improvement	9,090		-	-	-	9,090
Total Gray Pine Way PRD #4	\$ 9,090	\$ -	\$ -	\$ -	\$ -	9,090
Hilltop Court PRD#2						
Road Improvement	15,368		-	-	-	15,368
Total Hilltop Court PRD#2	\$ 15,368	\$ -	\$ -	\$ -	\$ -	15,368
Kings Beach Benefit Assessment District No. 1						
Contingency	383,928		-	-	-	383,928
Total Kings Beach Benefit Assessment District No. 1	\$ 383,928	\$ -	\$ -	\$ -	\$ -	383,928
Newcastle Light District						
Contingency	180,605		-	-	-	180,605
Total Newcastle Light District	\$ 180,605	\$ -	\$ -	\$ -	\$ -	180,605
Northstar Highlands PRD #7						
Road Improvement	6,547,523		-	-	-	6,547,523
Total Northstar Highlands PRD #7	\$ 6,547,523	\$ -	\$ -	\$ -	\$ -	6,547,523
Penryn Hills PRD#1						
Road Improvement	9,178		-	-	-	9,178
Total Penryn Hills PRD#1	\$ 9,178	\$ -	\$ -	\$ -	\$ -	9,178
Penryn Light District						
Contingency	171,434		-	-	-	171,434
Total Penryn Light District	\$ 171,434	\$ -	\$ -	\$ -	\$ -	171,434
Placer Vineyards County Services CFD No. 2018-2						
Contingency	377,614		-	-	-	377,614
Total Placer Vineyards County Services CFD No. 2018-2	\$ 377,614	\$ -	\$ -	\$ -	\$ -	377,614

continued

District/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Ridgewood Heights PRD #3						
Road Improvement	2,986	-	-	-	-	2,986
Total Ridgewood Heights PRD #3	\$ 2,986	\$ -	\$ -	\$ -	\$ -	2,986
Placer Vineyards Park & Recreation District CFD						
Contingency	155,607	-	-	-	-	155,607
Total Placer Vineyards Park & Recreation District CFD	\$ 155,607	\$ -	\$ -	\$ -	\$ -	155,607
Sterling Point Estates PRD #8						
Road Improvement	234,205	-	-	-	-	234,205
Total Sterling Point Estates PRD #8	\$ 234,205	\$ -	\$ -	\$ -	\$ -	234,205
Total Special Revenue Funds	\$ 45,503,654	\$ -	\$ -	\$ -	\$ -	45,503,654
Enterprise Funds						
CSA 28 Z06A1 Sheridan Water						
Infrastructure	3,717	-	-	-	-	3,717
Contingency	147,526	-	-	-	-	147,526
Total CSA 28 Z06A1 Sheridan Water	\$ 151,243	\$ -	\$ -	\$ -	\$ -	151,243
CSA 28 Z173 Dry Creek Sewer						
Capital Assets	580,571	-	-	-	-	580,571
Contingency	2,510,699	-	-	-	-	2,510,699
Total CSA 28 Z173 Dry Creek Sewer	\$ 3,091,270	\$ -	\$ -	\$ -	\$ -	3,091,270
CSA 28 Z23 Blue Canyon Sewer						
Contingency	183,087	-	-	-	-	183,087
Total CSA 28 Z23 Blue Canyon Sewer	\$ 183,087	\$ -	\$ -	\$ -	\$ -	183,087
CSA 28 Z2A3 Sunset Whitney Sewer						
Capital Assets	541,893	-	-	-	-	541,893
Infrastructure	43,886	-	-	-	-	43,886
Contingency	3,713,784	-	-	-	-	3,713,784
Capacity Connection Fee	178,275	-	-	-	-	178,275
Total CSA 28 Z2A3 Sunset Whitney Sewer	\$ 4,477,838	\$ -	\$ -	\$ -	\$ -	4,477,838

continued

Disrtict/Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
CSA 28 Z55 Lavoti Trc Sewer						
Capital Assets	27,810	-	-	-	-	27,810
Contingency	186,977	-	-	-	-	186,977
Total CSA 28 Z55 Lavoti Trc Sewer	\$ 214,787	\$ -	\$ -	\$ -	\$ -	\$ 214,787
CSA 28 Z232 Placer Vineyard Sewer						
Capital Assets	-	-	-	-	-	-
Contingency	95,012	-	-	-	-	95,012
Total CSA 28 Z55 Lavoti Trc Sewer	\$ 95,012	\$ -	\$ -	\$ -	\$ -	\$ 95,012
Sewer Maintenance District 1 Fund						
Restricted	-	-	-	-	-	-
Capacity Connection Fee	642	-	-	-	-	642
Contingency	10,234,997	-	-	-	-	10,234,997
Infrastructure	3,567,473	-	-	-	-	3,567,473
N/A	3,291,017	-	-	-	-	3,291,017
Total Sewer Maintenance District 1 Fund	\$ 17,094,129	\$ -	\$ -	\$ -	\$ -	\$ 17,094,129
Sewer Maintenance District 2 Fund						
Contingency	1,614,352	-	-	-	-	1,614,352
Infrastructure	2,640,210	-	-	-	-	2,640,210
Capacity Connection Fee	553,364	-	-	-	-	553,364
Total Sewer Maintenance District 2 Fund	\$ 4,807,926	\$ -	\$ -	\$ -	\$ -	\$ 4,807,926
Sewer Maintenance District 3 Fund						
Restricted	-	\$ -	\$ -	\$ -	\$ -	-
Contingency	1,449,843	-	-	-	-	1,449,843
Infrastructure	289,526	-	-	-	-	289,526
N/A	438,586	-	-	-	-	438,586
Total Sewer Maintenance District 3 Fund	\$ 2,177,955	\$ -	\$ -	\$ -	\$ -	\$ 2,177,955
Total Enterprise Funds	\$ 32,293,247	\$ -	\$ -	\$ -	\$ -	\$ 32,293,247
Total Special Districts and Other Agencies	\$ 77,796,901	\$ -	\$ -	\$ -	\$ -	\$ 77,796,901

Before the Board of Supervisors County of Placer, State of California

In the matter of: An ordinance adopting the FY 2025-26
Un-Codified Allocation of Positions to Departments

Ordinance No.: _____

Introduced: 6/10/2025

The following Ordinance was duly passed by the Board of Supervisors of the County of Placer
at a regular meeting held _____, by the following vote:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

THE BOARD OF SUPERVISORS OF THE COUNTY OF PLACER, STATE OF CALIFORNIA,
DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. That this ordinance is adopted as an un-codified ordinance.

Section 2. That this ordinance shall be effective the first day of the pay period 30 days
following final passage.

Section 3. That the un-codified Allocation of Positions to Departments Ordinance is deleted in
its entirety and replaced with the attached Allocation of Positions to Departments Ordinance in
Appendix 1 and Appendix 2 as follows:

Appendix 1 – FY 2025-26 Allocation Ordinance for County

Appendix 2 – FY 2025-26 Allocation Ordinance for Special Districts

Appendix 1

Allocation of Positions to Departments

FY 2025-26

The classification and number of positions of employees authorized in the various departments of the County shall be as provided in the following sections of this appendix (Appendix1)

The Director of Human Resources may, if requested by the appointing authority, allow any position listed in this chapter to be filled by a lower classification in the same or related series. The compensation of the appointee shall be appropriate to the job classification for which the appointment is made.

<u>DEPARTMENT AND CLASSIFICATION</u>	NUMBER OF POSITIONS
<u>DEPARTMENT OF AGRICULTURE, PARKS, AND NATURAL RESOURCES</u>	
Accounting Technician	2
Administrative & Fiscal Officer - I/II	1
Administrative Clerk - Senior	2
Administrative Technician	2
Agricultural & Standards Inspector - Senior	7
Agricultural & Standards Inspector Supervising	1
Agricultural Inspector Aide	1
Deputy Agricultural Commissioner/Sealer	1
Director of Agriculture, Parks, and Natural Resources	1
Executive Assistant	1
Principal Management Analyst	1
Parks Administrator	1
Parks Superintendent	1
Parks Worker/Maintenance Worker	7
Parks Worker - Senior	3
Parks Crew Supervisor	3
Parks Operations Supervisor	2
Planner - Assistant/Associate	1
Planner - Senior	1
Principal Planner	1
Project Manager - Senior	2
Staff Services Analyst - Senior	1
Wildlife Specialist	3
<u>TOTAL - DEPARTMENT OF AGRICULTURE, PARKS AND NATURAL RESOURCES</u>	<u>46</u>
<u>ASSESSOR</u>	
Accountant I/II	1
Administrative & Fiscal Officer - I/II	1
Administrative Clerk - Entry/Journey	3
Administrative Clerk - Senior	1
Administrative Technician	2
Appraisal Technician - I/II	8
Appraiser I/II	15
Appraiser - Senior	14
Appraiser - Supervising	3

Allocation of Positions to Departments

FY 2025-26

Assessment Supervisor	4
Assessment Technician - I/II	9
Assessor/Map Supervisor	1
Auditor-Appraiser - Assistant/Associate	2
Auditor - Appraiser - Senior	2
Business Process Analyst	1
Cadastral Technician - I/II	1
Cadastral Technician - Senior	1
Chief Appraiser	4
Chief Deputy Assessor	1
Geographic Information Systems Analyst - I/II	1
Geographic Information Systems Technician - I/II	2
Information Technology Analyst - I/II	2
Information Technology Specialist	1
Information Technology Supervisor	1
Information Technology Technician - I/II	2
Managing Appraiser	3
Staff Services Analyst - I/II	1
<u>TOTAL - ASSESSOR</u>	<u>87</u>

AUDITOR-CONTROLLER

Accounting Assistant - Entry/Journey	3
Accounting Assistant - Senior	1
Accountant - I/II	10
Accountant - Senior	3
Accountant Auditor Supervising	2
Accounting Technician	2
Administrative & Fiscal Officer - I/II	1
Administrative Clerk - Entry/Journey	1
Assistant Auditor/Controller	1
Assistant Enterprise Resource Planning Manager	1
Auditor - Controller	1
Auditor - I/II	2
Auditor - Senior	2
Business Process Analyst	1
Enterprise Resource Planning Analyst - I/II	6
Enterprise Resource Planning Analyst - Senior	3
Enterprise Resource Planning Manager	1
Executive Assistant	1
Information Technology Analyst - I/II	1
Information Technology Analyst - Senior	2
Information Technology Supervisor	1
Managing Accountant - Auditor	6
Payroll Manager	1
Payroll Supervisor	1
Payroll Technician	3

Allocation of Positions to Departments

FY 2025-26

Property Tax Analyst	1
<u>TOTAL - AUDITOR-CONTROLLER</u>	<u>58</u>

CHILD SUPPORT SERVICES

Administrative & Fiscal Officer - I/II	1
Administrative Clerk - Entry/Journey	2
Administrative Clerk - Senior	1
Administrative Technician	2
Assistant Director of Child Support Services	1
Child Support Attorney - Senior	1
Child Support Attorney - I/II/III/IV	2
Child Support Program Manager	1
Child Support Specialist - Senior	4
Child Support Specialist - I/II	25
Child Support Supervisor	3
Director of Child Support Services	1
Executive Assistant	1
Staff Services Analyst - I/II	2
<u>TOTAL - CHILD SUPPORT SERVICES</u>	<u>47</u>

COMMUNITY DEVELOPMENT/RESOURCE AGENCY

Accounting Assistant - Entry/Journey	1
Accountant - I/II	2
Administrative & Fiscal Officer - I/II	1
Administrative & Fiscal Operations Manager	1
Administrative Clerk - Entry/Journey	2
Administrative Clerk - Senior	2
Administrative Assistant	5
Administrative Technician	6
Assistant Director of CDRA	1
Building Inspector - I/II	17
Building Inspector - Senior	5
Building Inspector - Supervising	4
Building Services Manager	2
Business Process Analyst	1
Civil Engineer - Associate	6
Civil Engineer - Senior	5
Code Enforcement Manager	1
Code Enforcement Officer - Supervising	2
Code Enforcement Officer - I/II	11
Community Development Resource Agency Director	1
Community Development Technician - Asst/Assoc	18
Community Development Technician - Senior	4
Community Development Technician - Supervising	2
Conservation Program Biologist	1
County Surveyor	1

Allocation of Positions to Departments

FY 2025-26

Deputy Director of Building Services	1
Deputy Director of CDRA	2
Deputy Director of Engineering & Surveying	1
Engineer - Junior/Assistant	4
Engineering Manager	2
Engineering Technician - I/II	6
Engineering Technician - Senior	1
Executive Assistant	1
Geographic Information Systems Analyst - I/II	2
Geographic Information Systems Technician - I/II	1
Information Technology Specialist	2
Information Technology Specialist - Senior	1
Information Technology Supervisor	1
Placer County Conservation Plan Prog Administrator	1
Planner - Assistant/Associate	10
Planner - Senior	11
Planner - Supervising	3
Planning Director - Planning Services Division	1
Planning Manager	1
Principal Planner	5
Real Estate Services Manager	1
Staff Services Analyst - I/II	5
Staff Services Manager	1
Surveyor - Assistant	2
Surveyor - Associate	2
Surveyor - Senior	1
<u>TOTAL - COMMUNITY DEVELOPMENT/RESOURCE AGENCY</u>	<u>171</u>

COUNTY EXECUTIVE OFFICE

Accounting Assistant - Entry/Journey	1
Accountant - I/II	3
Accountant - Senior	2
Accountant - Supervising	1
Accounting Technician	2
Administrative Assistant	3
Administrative & Fiscal Operations Manager	1
Administrative Clerk - Senior	1
Administrative Technician	5
Assistant County Executive Officer	1
Assistant County Budget & Fiscal Officer	1
Assistant Director of Emergency Services	1
Board/Commission Clerk - Senior	2
Board/Commission Clerk I/II	4
Board Support Services Coordinator	1
Board Support Services Manager	1
Buyer - I/II	5
Buyer - Senior	2
Clerk of the Board of Supervisors	1

Allocation of Positions to Departments

FY 2025-26

County Budget & Fiscal Officer	1
County Communications & Public Information Director	1
County Executive Officer	1
County Public Information Manager	1
Deputy Clerk of the Board	1
Deputy County Executive Officer	4
Digital Communications Specialist	1
Document Solutions Manager	1
Document Solutions Technician	3
Document Solutions Technician - Senior	1
Document Solutions Worker	1
Economic Development & Housing Manager	1
Economic Development Specialist	2
Economic Development Specialist - Senior	1
Executive Assistant to the County Executive Officer	1
Housing Specialist	2
Legislative & Governmental Affairs Coordinator	1
Management Analyst - I/II	9
Management Analyst - Senior	1
Planner - Senior	1
Principal Management Analyst	6
Principal Planner	1
Public Information Officer - I/II	3
Purchasing Manager	1
Records Coordinator	1
Risk Management Administrator	1
Risk Manager	1
Staff Services Analyst - I/II	8
Staff Services Analyst - Senior	2
Staff Services Manager	3
Supervisor - Board of Supervisors	5
Visual Communications Specialist	1

TOTAL - COUNTY EXECUTIVE OFFICE 106

COUNTY CLERK-RECORDER

Accountant - I/II	1
Administrative & Fiscal Officer - I/II	1
Administrative Clerk - Entry/Journey	1
Administrative Technician	2
Assistant County Clerk	1
Assistant Registrar-Recorder	1
Clerk/Recorder/Elections Manager	3
Clerk/Recorder/Elections Supervisor	2
Clerk/Recorder/Elections Supervisor - Senior	2
Clerk/Recorder/Elections Technician - Entry/Journey	22
Clerk/Recorder/Elections Technician - Senior	9
County Clerk/Recorder/Microfilm Supervisor	1

Allocation of Positions to Departments

FY 2025-26

Executive Assistant	1
Geographic Information Systems Technician - I/II	1
Information Technology Analyst - I/II	1
Information Technology Specialist	1
Information Technology Supervisor	1
Information Technology Technician - I/II	1
Public Information Officer - I/II	1
<u>TOTAL - COUNTY CLERK-RECORDER</u>	<u>53</u>

COUNTY COUNSEL

Administrative & Fiscal Officer - I/II	1
Administrative Technician	1
Chief Assistant County Counsel	1
Assistant County Counsel	1
Civil Legal Secretary - I/II	3
Civil Legal Secretary - Senior	2
Civil Legal Secretary Supervising	1
County Counsel	1
Deputy County Counsel - I/II/III/IV	10
Deputy County Counsel - Senior	5
Deputy County Counsel - Supervising	4
Staff Services Analyst - I/II	1
<u>TOTAL - COUNTY COUNSEL</u>	<u>31</u>

DISTRICT ATTORNEY

Accountant I/II	1
Administrative & Fiscal Operations Manager	1
Administrative Clerk - Senior	4
Administrative Legal Clerk - Senior	1
Administrative Legal Supervisor	1
Administrative Technician	1
Assistant District Attorney	2
Chief Assistant District Attorney	1
Claims Specialist - I/II	2
Claims Specialist - Senior	1
Crime Analyst I/II	1
Deputy District Attorney - I/II/III/IV	33
Deputy District Attorney - Senior	10
Deputy District Attorney - Supervising	7
District Attorney	1
Executive Assistant	1
Information Technology Analyst - Senior	1
Information Technology Specialist	2
Investigative Assistant	10
Investigator - Chief District Attorney	1
Investigator - District Attorney	13

Allocation of Positions to Departments

FY 2025-26

Investigator - Supervising District Attorney	4
Investigator - Welfare Fraud/Child Support	2
Legal Secretary - Entry/Journey	16
Legal Secretary - Senior	2
MDIC Coordinator	1
Paralegal - I/II	1
Public Information Officer - I/II	1
SART Nurse Coordinator	1
Staff Services Analyst - I/II	1
Staff Services Manager	1
Victim/Witness Advocate - Senior	2
Victim-Witness Advocate - I/II	7
Victim/Witness Supervisor	1
<u>TOTAL - DISTRICT ATTORNEY</u>	<u>135</u>

FACILITIES MANAGEMENT

Accounting Assistant - Entry/Journey	1
Accountant - I/II	1
Accountant - Senior	1
Accountant - Supervising	1
Accounting Technician	1
Administrative & Fiscal Operations Manager	1
Administrative Clerk - Senior	2
Administrative Technician	2
Architect	2
Architect - Senior	2
Building Crafts Mechanic/Maintenance Worker	11
Building Crafts Mechanic - Senior	9
Building Crafts Mechanic Crew Supervisor	3
Facilities Operations Supervisor	2
Building Maintenance Superintendent	1
Capital Improvements Manager	1
Capital Improvements Technician I/II	1
Custodian - I/II	5
Custodian - Senior	2
Custodian - Supervising	1
Deputy Director of Facilities Management	2
Director of Facilities Management	1
Executive Assistant	1
Exhibit Technician	1
Museum Curator I/II	3
Museum Curator - Supervising	1
Museums Administrator	1
Project Manager - I/II	6

Allocation of Positions to Departments

FY 2025-26

Project Manager - Senior	5
Real Estate Services Manager	1
Secretary - Entry/Journey	1
<u>TOTAL - FACILITIES MANAGEMENT</u>	<u>73</u>

HEALTH AND HUMAN SERVICES

Accounting Assistant - Entry/Journey	7
Accounting Assistant - Senior	7
Accountant - I/II	10
Accountant - Senior	6
Accountant - Supervising	3
Accounting Technician	11
Administrative & Fiscal Operations Manager	2
Administrative Assistant	1
Administrative Clerk - Entry/Journey	52
Administrative Clerk - Senior	37
Administrative Dispatcher	1
Administrative Legal Clerk - Senior	1
Administrative Services Manager	2
Administrative Supervisor	7
Administrative Technician	11
Animal Care Attendant	5
Animal Care Supervisor	1
Animal Control Officer - I/II	7
Animal Control Officer - Senior	1
Animal Control Officer - Supervising	1
Animal Services Manager	1
Assistant Director of Health & Human Services	1
Chief Psychiatrist	1
Client Services Assistant - I/II	11
Client Services Counselor - I/II	76
Client Services Counselor - Senior	14
Client Services Practitioner - I/II	124
Client Services Practitioner - Senior	20
Communicable Disease Specialist	4
Deputy Director of Health & Human Services	6
Director of Health & Human Services/Chief Psychiatrist	1
Document Solutions Worker	2
Eligibility Specialist - Trainee/I/II	114
Eligibility Specialist - Senior	42
Eligibility Supervisor	23
Env Health Specialist - Registered Asst/Assoc/Trainee	19
Environmental Health Specialist - Registered Senior	4
Environmental Health Specialist - Registered Supv	3

Allocation of Positions to Departments

FY 2025-26

Environmental Health Technician - I/II	3
Environmental Health Technician - Senior	1
Environmental Health Technical - Specialist	1
Executive Assistant	1
Health & Human Services Communications Manager	1
Health & Human Services Assistant Program Director	6
Health & Human Services Program Manager	20
Health & Human Services Program Supervisor	39
Health Education Program Coordinator - I/II	12
Health Officer	1
Information Technology Analyst - I/II	1
Information Technology Analyst - Senior	1
Information Technology Specialist	1
Information Technology Technician - I/II	2
Licensed Vocational Nurse	1
Nutritionist - I/II	1
Nutritionist - Senior	1
Occupational Therapist - I/II	2
Patient Rights Advocate	1
Physical Therapist I/II	2
Physical/Occupational Therapist - Supervising	1
Psychiatric Nurse - I/II	5
Psychiatric Nurse - Supervising	1
Psychiatrist (Board Eligible)/Psychiatrist (Board Certified)	3
Public Administrator Assistant	1
Public Health Epidemiologist I/II	4
Public Health Nurse I/II	9
Public Health Nurse - Senior	2
Public Health Nurse - Supervising	2
Registered Nurse	1
Software Application Support Specialist	4
Software Application Support Specialist - Senior	2
Staff Services Analyst - I/II	22
Staff Services Analyst - Senior	10
Staff Services Manager	3
Veteran Services Officer	1
Vital Statistics Technician - I/II	3

TOTAL - HEALTH AND HUMAN SERVICES

811

HUMAN RESOURCES

Accountant - I/II	1
Administrative & Fiscal Officer - I/II	1
Administrative & Fiscal Operations Manager	1
Administrative Clerk - Entry/Journey	1

Allocation of Positions to Departments

FY 2025-26

Administrative Clerk - Senior	5
Administrative Technician	17
Assistant Director of Human Resources	1
Director of Human Resources	1
Executive Assistant	1
Human Resources Analyst - I/II	10
Human Resources Analyst - Senior	5
Human Resources Manager	3
Information Technology Specialist	1
Information Technology Specialist - Senior	1
Management Analyst - I/II	2
Public Information Officer - I/II	1
Risk Management Administrator	1
Training/Organization Dev Analyst - I/II	2
Training/Organizational Dev Analyst - Senior	1
<u>TOTAL - HUMAN RESOURCES</u>	<u>56</u>

INFORMATION TECHNOLOGY

Accounting Assistant - Entry/Journey	1
Accounting Technician	1
Accountant I/II	1
Accountant - Senior	1
Accountant - Supervising	1
Administrative & Fiscal Operations Manager	1
Assistant Chief Information Officer	1
Chief Information Officer	1
Chief Information Security Officer	1
Executive Assistant	1
Information Technology Analyst - I/II	25
Information Technology Analyst - Senior	24
Information Technology Manager	3
Information Technology Specialist	8
Information Technology Specialist - Senior	4
Information Technology Supervisor	7
Information Technology Technician - I/II	6
Staff Services Analyst I/II	1
<u>TOTAL - INFORMATION TECHNOLOGY</u>	<u>88</u>

LIBRARY

Accounting Technician	1
Administrative & Fiscal Officer - I/II	1
Administrative Technician	1
Assistant Director of Library Services	1

Allocation of Positions to Departments

FY 2025-26

Director of Library Services	1
Executive Assistant	1
Librarian - Senior (Branch Librarian)	3
Librarian - I/II	8
Library Clerk - Entry/Journey	22
Library Services Manager	1
Library Specialist	11
Library Supervisor	5
<u>TOTAL - LIBRARY</u>	<u>56</u>

PROBATION

Accountant I/II	1
Accounting Assistant - Entry/Journey	1
Administrative & Fiscal Operations Manager	1
Administrative Legal Clerk - Entry/Journey	11
Administrative Legal Clerk - Senior	6
Administrative Legal Supervisor	2
Assistant Chief Probation Officer	2
Chief Probation Officer	1
Deputy Probation Officer I/II - Field	65
Deputy Probation Officer I/II - Institution	21
Deputy Probation Officer Senior - Field	12
Deputy Probation Officer Senior - Institution	4
Deputy Probation Officer - Supervising	12
Executive Assistant	1
Information Technology Specialist	2
Information Technology Specialist - Senior	1
Probation Assistant	1
Probation Manager	8
Staff Services Analyst - I/II	1
Staff Services Analyst - Senior	1
<u>TOTAL - PROBATION</u>	<u>154</u>

PUBLIC WORKS

Accountant - I/II	2
Accountant - Senior	2
Accounting Technician	4
Administrative & Fiscal Officer - I/II	2
Administrative & Fiscal Operations Manager	1
Administrative Clerk - Senior	2
Administrative Dispatcher	6
Administrative Assistant	3
Administrative Technician	3
Assistant Director of Public Works	1

Allocation of Positions to Departments

FY 2025-26

Assistant Fleet Services Superintendent	1
Assistant Road Superintendent	1
Bus Driver - I/II	67
Bus Driver - Senior	8
Civil Engineer - Associate	14
Civil Engineer - Senior	9
Community Development Technician - Asst/Assoc	1
Deputy Director of Public Works	3
Director of Public Works - Road Commissioner	1
Electrical Instrument & Control Technician - I/II	6
Electrical Instrument & Control Technician - Senior	3
Electrical Instrument & Control Technician - Supervising	1
Engineer - Junior/Assistant	5
Engineering Manager	3
Engineering Technician - I/II	9
Environmental Engineering Program Manager	3
Environmental Resources Specialist	3
Equipment Mechanic I/II/Master	15
Equipment Mechanic/Welder	2
Equipment Operator/Maintenance Worker	38
Equipment Operator - Senior	22
Executive Assistant	1
Geographic Information Systems Analyst - I/II	1
Information Technology Specialist	1
Mechanic - Supervising	3
Planner - Assistant/Associate	2
Planner - Supervising	1
Project Manager - Senior	1
Public Works Manager	3
Right-Of-Way Agent	1
Road District Crew Supervisor	8
Road District Operations Supervisor	8
Staff Services Analyst - I/II	4
Staff Services Analyst - Senior	1
Staff Services Manager	1
Surveyor - Associate	1
Transportation Supervisor	2
Transportation System Supervisor - Senior	1
Utility Operations Supervisor	1
Utility Service Worker/Maintenance Worker	12
Utility Service Worker - Senior	3
Utility Service Crew Supervisor	1

TOTAL - PUBLIC WORKS

298

Allocation of Positions to Departments

FY 2025-26

SHERIFF

Accounting Assistant - Entry/Journey	2
Accounting Assistant - Senior	2
Accountant - I/II	2
Accountant - Senior	1
Accounting Technician	7
Administrative & Fiscal Officer - I/II	2
Administrative Clerk - Entry/Journey	2
Administrative Clerk - Senior	2
Administrative Legal Clerk - Entry/Journey	52
Administrative Legal Clerk - Senior	14
Administrative Legal Supervisor	3
Administrative Assistant	7
Administrative Services Manager	1
Administrative Technician	4
Assistant Sheriff	1
Building Crafts Mechanic/Maintenance Worker	1
Building Crafts Crew Supervisor	1
Chief Deputy Coroner	1
Community Service Officer - I/II	5
Coroner Technician	3
Correctional Officer I/II	123
Correctional Sergeant	11
Correctional Support Program Manager	1
Crime Analyst - Senior	1
Crime Analyst - I/II	1
Deputy Sheriff Trainee - I/II	241
Dispatch Services Manager	1
Dispatch Services Supervisor	2
Evidence Technician - Supervising	1
Evidence Technician - I/II	6
Executive-Assistant	1
Forensic Pathologist (Board Eligible)/Forensic Pathologist (Board Certified)	2
Information Technology Analyst - Senior	2
Information Technology Analyst - I/II	6
Information Technology Manager	1
Information Technology Supervisor	2
Information Technology Technician - I/II	2
Investigative Assistant	5
Public Safety Dispatcher - Supervising	7
Public Safety Dispatcher - I/II	18
Sheriff-Coroner-Marshall	1
Sheriff's Automotive Technician I/II	3
Sheriff's Automotive Technician - Supervising	1
Sheriff's Captain	5
Sheriff's Communication Manager	1

Allocation of Positions to Departments

FY 2025-26

Sheriff's Lieutenant	17
Sheriff's Sergeant	42
Staff Services Analyst - I/II	2
Undersheriff	1

<u>TOTAL - SHERIFF</u>	<u>620</u>
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TREASURER-TAX COLLECTOR

Accounting Assistant - Entry/Journey	10
Accounting Assistant - Senior	3
Accountant - Senior	1
Accountant - I/II	4
Accounting Technician	8
Administrative Clerk - Senior	1
Administrative & Fiscal Officer - I/II	1
Assistant Treasurer/Tax Collector	1
Chief Deputy Treasurer	1
Collection Agent I/II	8
Collection Agent - Senior	2
Executive Assistant	1
Information Technology Specialist	1
mPower Program Specialist I/II	1
Revenue Services Manager	1
Revenue Services Supervisor	1
Staff Services Analyst - II	1
Tax Collections Officer	2
Treasurer - Tax Manager	5
Treasurer-Tax Collector	1

<u>TOTAL - TREASURER-TAX COLLECTOR</u>	<u>54</u>
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<u>TOTAL ALLOCATED POSITIONS</u>	<u>2944</u>
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Appendix 2

Allocation of Positions to Special Districts

FY 2025-26

The classification and number of positions of employees authorized in the various departments of the County shall be as provided in the following sections of this appendix (Appendix2)

The Director of Human Resources may, if requested by the appointing authority, allow any position listed in this chapter to be filled by a lower classification in the same or related series. The compensation of the appointee shall be appropriate to the job classification for which the appointment is made.

<u>AGENCY AND CLASSIFICATION</u>	<u>NUMBER OF POSITIONS</u>
<u>AIR POLLUTION CONTROL DISTRICT (APCD)</u>	
Accounting Assistant - Entry/Journey	1
Accounting Technician	1
Administrative & Fiscal Officer I/II	1
Administrative Technician	2
Air Pollution Control Engineer - Associate	1
Air Pollution Control Engineer - Senior	2
Air Pollution Control Specialist I/II	6
Deputy Air Pollution Control Officer	1
Director of Air Pollution Control	1
Information Technology Technician I/II	1
Planner - Associate	1
Planner - Senior	1
Staff Services Analyst I/II	1
<u>TOTAL - APCD</u>	<u>20</u>
<u>FLOOD CONTROL DISTRICT</u>	
Civil Engineer - Associate	1
Engineering Manager	1
<u>TOTAL - FLOOD CONTROL DISTRICT</u>	<u>2</u>
<u>IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY (IHSS)</u>	
Administrative Clerk - Entry/Journey	3
Administrative Clerk - Senior	1
Administrative Technician	5
<u>TOTAL - IHSS</u>	<u>9</u>
<u>LOCAL AGENCY FORMATION COMMISSION (LAFCO)</u>	
Administrative Technician	1
Executive Officer	1
Principal Planner	1
<u>TOTAL - LAFCO</u>	<u>3</u>
<u>WESTERN PLACER WASTE MANAGEMENT AUTHORITY (WPWMA)</u>	
Accounting Technician	1
Administrative Clerk - Senior	1
Administrative Fiscal Officer I/II	1
Civil Engineer - Associate	1
Civil Engineer - Senior	1
Engineering Technician I/II	1
Environmental Engineering Program Manager	1
Environmental Resources Specialist	3
Public Information Officer I/II	1
Utility Service Worker	1
Waste Disposal Site Attendant	5
Waste Disposal Site Attendant - Senior	1
Waste Disposal Site Supervisor	1
Waste Management Operations Superintendent	1
<u>TOTAL WPWMA</u>	<u>20</u>
<u>TOTAL SPECIAL DISTRICT ALLOCATIONS</u>	<u>54</u>

