

# **Attachment E**

County of Placer  
State of California  
Detail of Provisions for Reserves / Designations  
(With Supplemental Data Affecting Reserve / Designation Balances)  
For Fiscal Year 2007-08  
Encumbrances Not Included

Description (1)	Reserves/ Designations Balance as of June 30, 2007 (2)	Amount Made Available for Financing by Cancellation		Increase or New Res/Desig To be Provided in Budget Year		Total Reserves/ Designations for Budget Year (7)	Fund (8)
		Recom'd (3)	Approved/ Adopted by the Board of Supervisors (4)	Recom'd (5)	Approved/ Adopted by the Board of Supervisors (6)		
<b>General Fund</b>							
Res for Advances Receivable	2,611,644					2,611,644	
Res for Inventories	98,450					98,450	
Res for Imprest Cash	12,115					12,115	
General Reserve	4,314,212					4,314,212	
Des for F/A Acq	18,343,430					18,343,430	
Designations for Future Occurances	2,445,526					2,445,526	
Des for Contingencies	327,907					327,907	
Designation for DPW Storm Water Stu					32,583	32,583	
Des for Infrastructure	1,500,000					1,500,000	
Des for Economic Uncertainties	12,834,270					12,834,270	
Des for Comp Leave - Current	1,164,990					1,164,990	
Desig-Child Support Conversion	300,000					300,000	
Des for F/A Depreciation	13,399,482					13,399,482	
Des for Automation	493,883					493,883	
<b>Fund Total</b>	<b>57,845,909</b>				<b>32,583</b>	<b>57,878,492</b>	<b>General Fund</b>
<b>Community Services Fund</b>							
Des for Contingencies	441,280				120,603	561,883	
Des for Comp Leave - Current	410					410	
<b>Fund Total</b>	<b>441,690</b>				<b>120,603</b>	<b>562,293</b>	<b>Community Services Fund</b>
<b>Community Revitalization Fund</b>							
Des for Contingencies					138,759	138,759	
<b>Fund Total</b>					<b>138,759</b>	<b>138,759</b>	<b>Community Revitalization Fund</b>
<b>Special Aviation Fund</b>							
Des for Contingencies	20,231				2,917	23,148	
<b>Fund Total</b>	<b>20,231</b>				<b>2,917</b>	<b>23,148</b>	<b>Special Aviation Fund</b>
<b>Public Safety Operations Fund</b>							
Res for Imprest Cash	3,340					3,340	
Reserve for Air Ops	56,073					56,073	
Reserve Juvenile Arts & Crafts	12,960					12,960	
Designations for Future Occurances	365,396					365,396	
Des for Contingencies	320,531					320,531	
Des for Comp Leave - Current	654,177					654,177	
Des for Automation	72,993					72,993	
<b>Fund Total</b>	<b>1,485,470</b>					<b>1,485,470</b>	<b>Public Safety Operations Fund</b>
<b>Gold Country Tourism and Promotions</b>							
Des for Contingencies					4,091	4,091	
<b>Fund Total</b>					<b>4,091</b>	<b>4,091</b>	<b>Gold Country Tourism and Promotions</b>

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		Recom'd (3)	Approved/ Adopted by the Board of Supervisors (4)	Recom'd (5)	Approved/ Adopted by the Board of Supervisors (6)		
<b>Public Ways &amp; Facilities Fund</b>							
Res for Inventories	337,694					337,694	
Des for F/A Acq	453,513		453,513				
Des for Contingencies	4,079,951					4,079,951	
Des for Comp Leave - Current	110,183					110,183	
Des for Paint Frst Bg	925,239					925,239	
Des for Sick Leave Payoff	200,000					200,000	
Des for Tahoe Expan	754,000					754,000	
DPW CIP Reserves	1,570,457		920,923			649,534	
Des for Pedestrian Bike	4,540					4,540	
Des for Right of Way					327,971	327,971	
Des for Douglas Blvd Bike Pathway					120,000	120,000	
Des for Hubert/Hwy49					144,935	144,935	
<b>Fund Total</b>	<b>8,435,577</b>		<b>1,374,436</b>		<b>692,906</b>	<b>7,654,047</b>	<b>Public Ways &amp; Facilities Fund</b>
<b>Fish and Game Fund</b>							
Designations for Future Occurances	11,865				2,147	14,012	
<b>Fund Total</b>	<b>11,865</b>				<b>2,147</b>	<b>14,012</b>	<b>Fish and Game Fund</b>
<b>Capital Projects Fund</b>							
Des for F/A Acq	1,575,963				91,126	1,667,089	
Des for Contingencies	618,843					618,843	
Des for Comp Leave - Current	15,786					15,786	
<b>Fund Total</b>	<b>2,210,592</b>				<b>91,126</b>	<b>2,301,718</b>	<b>Capital Projects Fund</b>
<b>Lake Tahoe Tourism and Promotions</b>							
Des for Other Restricted	63,394		25,244			38,150	
Des for Contingencies	205,010		205,010				
<b>Fund Total</b>	<b>268,404</b>		<b>230,254</b>			<b>38,150</b>	<b>Lake Tahoe Tourism and Promotions</b>
<b>Open Space Fund</b>							
Des for Open Space Acquisition	3,703,568			1,114,160	1,872,830	5,576,398	
<b>Fund Total</b>	<b>3,703,568</b>			<b>1,114,160</b>	<b>1,872,830</b>	<b>5,576,398</b>	<b>Open Space Fund</b>
<b>County Library Fund</b>							
Res for Imprest Cash	750					750	
Des for F/A Acq	386,948				50,000	436,948	
Des for Contingencies	399,785					399,785	
Des for Comp Leave - Current	19,240					19,240	
<b>Fund Total</b>	<b>806,723</b>				<b>50,000</b>	<b>856,723</b>	<b>County Library Fund</b>
<b>Fire Protection Fund</b>							
Des for F/A Acq	1,215,494			296,352	909,351	2,124,845	
Des for Contingencies	385,200					385,200	
<b>Fund Total</b>	<b>1,600,694</b>			<b>296,352</b>	<b>909,351</b>	<b>2,510,045</b>	<b>Fire Protection Fund</b>

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		Recom'd (3)	Approved/ Adopted by the Board of Supervisors (4)	Recom'd (5)	Approved/ Adopted by the Board of Supervisors (6)		
<b>Debt Service Fund</b>							
Designations for Future Occurances	739,939					739,939	
Res for Restricted Assets	1,046,819					1,046,819	
<b>Fund Total</b>	<b>1,786,758</b>					<b>1,786,758</b>	<b>Debt Service Fund</b>
<b>Grand Total</b>	<b>78,617,481</b>		<b>1,604,690</b>	<b>1,410,512</b>	<b>3,817,313</b>	<b>80,830,104</b>	

County of Placer  
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Detail of Provisions for Reserves / Designations of Enterprise Funds  
(With Supplemental Data Affecting Reserve / Designation Balances)  
For Fiscal Year 2007-08  
Encumbrances Not Included

Description (1)	Reserves/ Designations Balance as of June 30, 2007 (2)	Amount Made Available for Financing by Cancellation		Increase or New Res/Desig To be Provided in Budget Year		Total Reserves/ Designations for Budget Year (7)	Fund (8)
		Recom'd (3)	Approved/ Adopted by the Board of Supervisors (4)	Recom'd (5)	Approved/ Adopted by the Board of Supervisors (6)		
<b>Placer County Transit</b>							
Des for F/A Acq				348,100	348,100	348,100	
Des for Contingencies	1,810,206				547,456	2,357,662	
<b>Subfund Total</b>	<b>1,810,206</b>			<b>348,100</b>	<b>895,556</b>	<b>2,705,762</b>	<b>Placer County Transit</b>
<b>TART</b>							
General Reserve	40,101			51,800	51,800	91,901	
Des for F/A Acq	111,484					111,484	
Des for Contingencies	305,999					305,999	
<b>Subfund Total</b>	<b>457,584</b>			<b>51,800</b>	<b>51,800</b>	<b>509,384</b>	<b>TART</b>
<b>Eastern Regional Landfill</b>							
Des for Other Restricted	1,404,688					1,404,688	
Des for F/A Acq	3,399,959					3,399,959	
Res for Plant Imp	2,708,990			624,668	924,668	3,633,658	
Designations for Future Occurance	(4,818,640)					(4,818,640)	
Des for Contingencies	1,231,774				711,583	1,943,357	
Des for Road Improvement	5,121				5,000	10,121	
Res for Debt Service	394,725					394,725	
Res for Final Cover	(3,249,824)					(3,249,824)	
<b>Subfund Total</b>	<b>1,076,793</b>			<b>624,668</b>	<b>1,641,251</b>	<b>2,718,044</b>	<b>Eastern Regional Landfill</b>
<b>ERSLA Closure/Post Closure</b>							
Res for Final Cover	3,364,636				168,598	3,533,234	
<b>Subfund Total</b>	<b>3,364,636</b>				<b>168,598</b>	<b>3,533,234</b>	<b>ERSLA Closure/Post Closure</b>
<b>Solid Waste Management</b>							
General Reserve	4,349,149			1,235,739	2,371,354	6,720,503	
Des for Contingencies	8,985,080					8,985,080	
<b>Subfund Total</b>	<b>13,334,229</b>			<b>1,235,739</b>	<b>2,371,354</b>	<b>15,705,583</b>	<b>Solid Waste Management</b>
<b>Dewitt Development</b>							
Res for Plant Imp	1,323,436					1,323,436	
Des for Contingencies	1,067,233					1,067,233	
Des for Future	95,499			26,653	26,653	122,152	
Des for CDRC	127,346			154,650	154,650	281,996	
<b>Subfund Total</b>	<b>2,603,514</b>			<b>181,303</b>	<b>181,303</b>	<b>2,784,817</b>	<b>Dewitt Development</b>
<b>Total Enterprise Funds</b>	<b>22,846,962</b>			<b>2,441,810</b>	<b>5,309,862</b>	<b>27,956,824</b>	<b>Enterprise Funds</b>

County of Placer  
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Detail of Provisions for Reserves / Designations of Internal Service Funds  
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Description (1)	Reserves/ Designations Balance as of June 30, 2007 (2)	Amount Made Available for Financing by Cancellation		Increase of New Res/Desig To be Provided in Budget Year		Total Reserves/ Designations for Budget Year (7)	Fund (8)
		Recom'd (3)	Approved/ Adopted by the Board of Supervisors (4)	Recom'd (5)	Approved/ Adopted by the Board of Supervisors (6)		
<b>Telecommunication Services</b>							
Des for Contingencies	174,022					174,022	
Resv - NIS Infrastructure	585,757	334,000	252,176			333,581	
Resv- Telephone Infrastructure	276,493	66,000	66,000			190,493	
Resv- Radio Infrastructure	20,500					20,500	
Des for F/A Depreciation	243,326			292,856	298,464	541,790	
Resv - Media Infrastructure	25,000					25,000	
<b>Subfund Total</b>	<b>1,325,098</b>	<b>400,000</b>	<b>338,176</b>	<b>292,856</b>	<b>298,464</b>	<b>1,285,386</b>	<b>Telecommunication Services</b>
<b>Countywide Systems</b>							
Des for Contingencies	2,437,474				294,116	2,731,590	
Res for Debt Service	3,147					3,147	
<b>Subfund Total</b>	<b>2,440,621</b>				<b>294,116</b>	<b>2,734,737</b>	<b>Countywide Systems</b>
<b>Public Works Fleet Operations</b>							
General Reserve	335,809	149,900			300,000	635,809	
Reserve for Fuel Surcharge	671,372				243,455	914,827	
Des for F/A Acq	1,297,820	5,500				1,297,820	
Res for Tahoe Relocation	881,172	250,000	6,544			874,628	
<b>Subfund Total</b>	<b>3,186,173</b>	<b>405,400</b>	<b>6,544</b>		<b>543,455</b>	<b>3,723,084</b>	<b>Public Works Fleet Operations</b>
<b>Correctional Food Services</b>							
Des for F/A Acq	19,500			30,662	30,662	50,162	
Des for Contingencies	72,927			1,923	35,528	108,455	
<b>Subfund Total</b>	<b>92,427</b>			<b>32,585</b>	<b>66,190</b>	<b>158,617</b>	<b>Correctional Food Services</b>
<b>Central Services</b>							
Des for F/A Acq	203,755					203,755	
Des for Contingencies	250,040				38,685	288,725	
<b>Subfund Total</b>	<b>453,795</b>				<b>38,685</b>	<b>492,480</b>	<b>Central Services</b>
<b>CSA Revolving Fund</b>							
Des for Contingencies	53,736					53,736	
<b>Subfund Total</b>	<b>53,736</b>					<b>53,736</b>	<b>CSA Revolving Fund</b>
<b>Environmental Utilities</b>							
General Reserve				330,210	396,066	396,066	
Designated for Bldg Purchase	263,636				57,243	320,879	
<b>Subfund Total</b>	<b>263,636</b>			<b>330,210</b>	<b>453,309</b>	<b>716,945</b>	<b>Environmental Utilities</b>
<b>State Unemployment Insurance</b>							
Des for Contingencies	370,296				80,016	450,312	
<b>Subfund Total</b>	<b>370,296</b>				<b>80,016</b>	<b>450,312</b>	<b>State Unemployment Insurance</b>
<b>General Liability Insurance</b>							
Des for Other Restricted	1,500,000					1,500,000	
Designations for Future Occurance	122,765					122,765	
Des for Contingencies	2,957,479					2,957,479	
Des Leased Vehicle Repairs	145,383			47,320	48,360	193,743	
<b>Subfund Total</b>	<b>4,725,627</b>			<b>47,320</b>	<b>48,360</b>	<b>4,773,987</b>	<b>General Liability Insurance</b>
<b>Workers Compensation Insur</b>							
Des for Contingencies	5,142,581					5,142,581	
<b>Subfund Total</b>	<b>5,142,581</b>					<b>5,142,581</b>	<b>Workers Compensation Insurance</b>
<b>Dental &amp; Vision Insurance</b>							
Des for Contingencies	862,671		18,940			843,731	

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Subfund Total	862,671		18,940			843,731	Dental & Vision Insurance
<b>Total Internal Service Funds</b>	<b>18,916,881</b>	<b>805,400</b>	<b>363,660</b>	<b>702,971</b>	<b>1,622,595</b>	<b>20,375,596</b>	<b>Internal Service Funds</b>