

**COUNTY EXECUTIVE OFFICE
NON DEPARTMENTAL APPROPRIATION
APPROPRIATION SUMMARY
Fiscal Year 2011-12**

ADMINISTERED BY: COUNTY EXECUTIVE OFFICER

Appropriations	FY 2010-11		FY 2011-12 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
GENERAL FUND					
Appropriation for Contingencies	\$ 5,177,851	0	\$ 4,626,602	-10.6%	0
Community & Agency Support	\$ 9,148,238	0	\$ 5,291,957	-42.2%	0
Contribution to Facilities and Infrastructure	\$ 10,808,799	0	\$ 9,669,258	-10.5%	0
Criminal Justice Other Programs	\$ 10,336,039	0	\$ 10,181,694	-1.5%	0
Contribution to Public Safety	\$ 78,510,376	0	\$ 77,320,606	-1.5%	0
Contribution to Health & Human Services	\$ 874,168	0	\$ 17,890,436	1946.6%	0
Contribution to Other Debt Service	\$ 2,481,558	0	\$ 2,755,956	11.1%	0
Subtotal General Fund	\$ 117,337,029	0	\$ 127,736,509	8.9%	0
OTHER OPERATING FUNDS					
Community Revitalization Fund - Fund 104	\$ 4,821,339	0	\$ 3,868,236	-19.8%	0
Criminal Justice CEO - Fund 110	\$ 1,273,954	0	\$ 1,261,711	-1.0%	0
Gold Country Tourism and Promotions - Fund 115	\$ 182,458	0	\$ 181,250	-0.7%	0
Lake Tahoe Tourism and Promotions - Fund 145	\$ 6,457,900	0	\$ 5,626,362	-12.9%	0
Open Space - Fund 150	\$ 580,000	0	\$ 595,000	2.6%	0
Subtotal Other Operating Funds	\$ 13,315,651	0	\$ 11,532,559	-13.4%	0
INTERNAL SERVICE FUND					
Countywide Systems* - Fund 250/104	\$ 3,252,100	0	\$ 2,171,437	-33.2%	0
Countywide Radio Project - Fund 250/101	\$ -	0	\$ 300,000	n/a	0
Subtotal Other Operating Funds	\$ 3,252,100	0	\$ 2,471,437	-24.0%	0
TOTAL ALL FUNDS	\$ 133,904,780	0	\$ 141,740,505	5.9%	0

* Budget includes total operating expenses and fixed assets.

Non-Departmental Budget Summary and Changes

Non-Departmental appropriations are established to fund county needs not associated with specific departments. Each appropriation serves a different purpose which is more fully described under the individual headings.

The \$17 million change to the Contribution to Health and Human Services in the above table reflects a technical change to budgeting Realignment revenues for the Health and Human Services Department. There is no change to Health and Human Services Department funding.

Final Budget Changes from the Proposed Budget

Appropriation for Contingencies 09992

Program Purpose: This budget appropriates funding for unbudgeted emergency or other unanticipated, but essential, expenditures that may occur in the General Fund; and includes the estimated general-purpose revenues that fund the unreimbursed portions of General Fund department appropriations. During the year, funds may be appropriated from this budget unit only upon a four-fifths vote of the Board of Supervisors.

Community and Agency Support 10070

Program Purpose: Provides funding for other agencies, operating and proprietary funds, and to contractors for professional and special services rendered to Placer County.

Community and Agency Support funding recommendations are for the following agencies and services:

1 Contribution to General Liability Insurance	\$ 724,714
2 Miscellaneous Agencies, Contributions & Services	674,907
3 Contribution for County Library	1,265,151
4 Legislative Advocate Contracts	280,411
5 PCWA re licensing	200,000
6 Professional Services - various	200,000
7 Sierra-Sacramento Valley Emergency Medical Services	178,885
8 Fire District Radio Charges	180,240
9 Middle Fork Re-licensing Consultant	200,000
10 Tahoe Regional Planning Agency	143,465
11 Placer County Arts Council	120,000
12 Contribution to Flood Control District	106,000
13 Fire Mitigation / Biomass Removal	291,239
14 Special Community Contributions - Revenue Sharing	100,000
15 Economic and Fiscal Studies	100,000
16 Response for health issues	100,000
17 Senior Initiatives	80,000
18 Placer County Resource Conservation District Services	70,325
19 Placer County Air Pollution Control District	58,580
20 Area 4 Agency on Aging	44,259
21 California State Association of Counties (CSAC)	41,872
22 Law Enforcement Chaplaincy	35,000
23 County Fairgrounds Programs	25,000
24 Law Library	20,000
25 Sacramento Area Council of Governments	17,145
26 Local Chambers - Memberships & Contributions	12,508
27 Regional Council of Rural Counties	12,256
28 American River Authority	5,000
29 Gold Country Fair	5,000
	<u>5,291,957</u>

Non-Departmental

GF Contribution – Facilities and Infrastructure 10790

Program Purpose: Provides a General Fund contribution for the repair, replacement or improvement of the County's infrastructure, including facilities and roads, and provides funding to plan for and construct new facilities needed to accommodate growth in Placer County.

Major Budget Adjustments Proposed for 2011-12

- Reduce contribution for Capital Improvements by \$1 million
- Reduce contribution for sewer projects by \$2 million

Criminal Justice Other Programs 21480

Program Purpose: Provides funding for the Grand Jury, Indigent Defense and Court Operations. The Grand Jury is a public body with authority to investigate complaints from citizens and provide oversight and review of local government operations, financial management and officials and their staff, and provide assistance to the District Attorney regarding criminal matters. Indigent Defense is provided through contracts with local law firms and attorneys and is responsible for representing all indigent persons assigned legal counsel by the Placer County Courts. Court Operations is an appropriation used to budget an annual Maintenance of Effort (MOE) payment to the State that is required by the Trial Court Funding Act of 1997. The budget also includes reimbursements to General Fund departments that provide services to court related programs, and services provided directly to the Courts resulting from local agreements.

Contribution to Public Safety 21700

Program Purpose: Provides the General Fund contribution to the Sheriff, District Attorney and Probation Departments. In addition, this budget includes an annual contribution to the Fire Control Fund for county fire protection services.

Major Budget Adjustment Proposed for 2011-12

- Reduce \$1,063,339 for Contribution to Other Funds

Health & Human Services - General Fund Contribution 43000

Program Purpose: Provides an increased level of funding to maintain current operations and Board established service priorities.

Major Budget Adjustment Proposed for 2011-12

- Add a transfer out of Realignment Revenues to HHS budgets to simplify tracking of realignment uses in HHS appropriations

Contribution to Other Debt Service 89350

Program Purpose: Provides funding for the General Fund's portion of county debt.

Non-Departmental

Community Revitalization Fund 22770

Program Purpose: The Community Development Grants and Loans Program promotes affordable housing, economic development and community development using grants and matching funds. The Proposed Budget provides \$3,868,236 of funding primarily from federal grant funds and loan repayments.

Major Budget Adjustment Included in 2010-11

- Rebudgets of \$778,725 were made for incomplete projects from prior years

Major Budget Adjustments Proposed for 2011-12

- Federal aid projected to decrease by \$804,198 and state aid by \$324,891
- Only projects with approved grant revenue or other in-hand sources are budgeted

Criminal Justice CEO 01102

Program Purpose: This budget appropriates funds for unbudgeted emergency or other unanticipated, but essential, expenditures for the Public Safety Fund.

Major Budget Adjustment Proposed for 2011-12

- Reduce \$300,000 for General Fund Contribution Revenue

Gold Country Tourism & Promotions 10970

Program Purpose: Funds advertising and promotional activities related to tourism and business development in Western Placer County.

Lake Tahoe Tourism & Promotion 10850

Program Purpose: Funds administration of various marketing, visitor services, capital improvement programs, and various Tahoe services for the Lake Tahoe area.

Major Budget Adjustments Proposed for 2011-12

- Increase TOT revenue in accordance with history and trending (\$500,000)
- Increase NLTRA contract provision (\$560,000)

Open Space 22400

Program Purpose: The Open Space Fund provides a mechanism for acquisition of open space property and easements and capital improvements in support of incentive based programs which conserve Placer County's diversity of landscapes and natural resources. These programs support the economic viability of the County, enhance property values and further the natural resource goals of the Placer County General Plan. These programs also support retention of important scenic and historic areas, preserve diversity of plant and animal communities and protect endangered and other special status plant and animal species.

Major Budget Adjustments Included in 2010-11

- Reduced \$4 million in reserves for the Bruin Ranch purchase
- Transferred \$1 million through this fund from Tree Preservation Fund for the Bruin Ranch purchase

Major Budget Adjustments Proposed for 2011-12

- Increase \$150,000 in contingencies
- Reduce \$100,000 in payments for Waddle Ranch
- Reduce \$100,000 in transfer in of mitigation fee receipts for Waddle Ranch
- Reduce \$70,000 in anticipated interest

Countywide Systems (Internal Service Fund) 06240
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Program Purpose: Provides a central source of funding and budget control for the development and implementation of significant and comprehensive automation projects that have countywide application and benefit.

Major Budget Adjustments Proposed for 2011-12

- A new budget was created for the Countywide Radio Project to simplify the tracking of expenditures and fixed assets. This change reduces expenditures by approximately \$1 million in this budget.
- Charges to departments are flat. Costs for the program are substantially funded using available fund balance (\$785,207).

Countywide Radio Project (Internal Service Fund) 06246
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Program Purpose: Provides a central source of funding and budget control for the tracking of costs and fixed assets for the Countywide Radio Project, previously budgeted with the Countywide Systems budget. This is a multi-year project and expenditures are re-budgeted from year to year.

Major Budget Adjustment Proposed for 2011-12

- Expenditures are estimated at \$300,000 to be funded with fund balance rollover

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Appropriation for Contingencies-Fund 100 - 9992**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6100 Current Secured Property Taxes	\$ 91,419,230	\$ 86,643,132	\$ 82,652,523	\$
6106 Railroad Unitary Property Taxes	40,341			
6107 Unitary & Op Non-Unitary Property Taxes	2,464,613	2,341,382	2,393,759	
6111 Current Unsecured Property Taxes	2,316,857	2,311,087	2,184,897	
6132 Prior Secured Property Taxes	(56,897)	(11,000)	(11,000)	
6140 Prior Unsecured Property Taxes	24,233	35,000	35,000	
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	2,102,758	2,102,758	2,972,181	
6156 Sales & Use Taxes	8,057,320	8,088,516	8,253,723	
6159 Sales Tax in Lieu of Prop Tx	2,131,467	1,200,000	1,200,000	
6160 Timber Tax	2,584	100,000	100,000	
6164 TOT In Lieu			400,000	
6165 Prior Unsecured Aircraft Property Taxes	353			
6166 Current Unsec Aircraft Property Taxes	106,330	110,400	110,400	
6167 Hotel/Motel tax	3,665,266	3,400,000	3,660,000	
6169 Racehorse Tax	10			
6171 Current Supplemental Property Taxes	1,232,463	1,000,000	1,200,000	
6196 Prior Supplemental Property Taxes	(27,776)			
6287 Property Tx In Lieu of Vehicle Lic Fee	30,501,665	28,976,582	28,619,000	
Total Taxes	\$ 143,980,817	\$ 136,297,857	\$ 133,770,483	\$
Licenses, Permits & Franchises				
6770 Franchises	\$ 1,493,948	\$ 1,344,656	\$ 1,500,000	\$
Total Licenses, Permits & Franchises	\$ 1,493,948	\$ 1,344,656	\$ 1,500,000	\$
Fines, Forfeits & Penalties				
6262 Property Tax Penalties from TxLossResFd	\$ 9,332,628	\$ 5,396,000	\$ 6,500,000	\$
6863 Penalties & Costs-Delinquent Taxes	293,334	320,000	500,000	
Total Fines, Forfeits & Penalties	\$ 9,625,962	\$ 5,716,000	\$ 7,000,000	\$
Rev from Use of Money & Property				
6950 Interest	\$ 6,237	\$	\$	\$
Total Rev from Use of Money & Property	\$ 6,237	\$	\$	\$
Intergovernmental Revenue				
7112 RDA Pass-Throughs	\$ 2,967,878	\$ 2,800,000	\$ 2,443,088	\$
7148 Federal In Lieu Taxes	209,735			
7205 Homeowners Property Tax Relief	969,023	962,919	984,664	
Total Intergovernmental Revenue	\$ 4,146,636	\$ 3,762,919	\$ 3,427,752	\$
Charges for Services				
8100 Assessment/Tax Collection Fees	\$ 51,202	\$ 44,000	\$ 44,000	\$
8219 Casino - Sales Tax In Lieu	154,841			
8220 Casino - Property Tax In Lieu		2,700,000	3,450,000	
8221 Sales Tax in Lieu	5,185			
8527 Transfer In A-87 Costs	8,420,669	10,958,124	11,213,387	
Total Charges for Services	\$ 8,631,897	\$ 13,702,124	\$ 14,707,387	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 454	\$	\$	\$
8768 Revenue Cancelled Warrants	271,319			
Total Miscellaneous Revenues	\$ 271,773	\$	\$	\$
Total Revenue	\$ 168,157,270	\$ 160,823,556	\$ 160,405,622	\$
Expenditures / Appropriations				
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$ 5,177,851	\$ 4,626,602	\$
Total Appropriation for Contingencies	\$	\$ 5,177,851	\$ 4,626,602	\$
Total Expenditures / Appropriations	\$	\$ 5,177,851	\$ 4,626,602	\$
Net Cost	\$ (168,157,270)	\$ (155,645,705)	\$ (155,779,020)	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **Community and Agency Support - 10070**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6869 Emergency Med Svc Penalties	\$ 224,236	\$ 200,000	\$ 200,000	\$
Total Fines, Forfeits & Penalties	\$ 224,236	\$ 200,000	\$ 200,000	\$
Intergovernmental Revenue				
7254 Forest Reserve - Title III	\$ 77,245	\$ 300,755	\$ 242,755	\$
7292 Aid from Other Governmental Agencies	18,773			
Total Intergovernmental Revenue	\$ 96,018	\$ 300,755	\$ 242,755	\$
Charges for Services				
8105 Direct Charges	\$ 1,000			\$
8212 Other General Reimbursement	288,510	448,442	400,000	
Total Charges for Services	\$ 289,510	\$ 448,442	\$ 400,000	\$
Total Revenue	\$ 609,764	\$ 949,197	\$ 842,755	\$
Expenditures / Appropriations				
Services & Supplies				
2050 Communications - Radio	\$ 173,376	\$ 173,376	\$ 180,240	\$
2140 Gen Liability Ins	189,170	371,411	324,714	
2439 Membership/Dues	78,985	94,883	94,456	
2456 Misc Expense		20,000	20,000	
2500 Special Contributions	73,825	100,000	100,000	
2508 Collection Charges	10			
2555 Prof/Spec Svcs - Purchased	604,451	1,248,667	1,153,058	
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	
2709 Countywide System Charges	3,456	1,383	1,394	
2838 Special Dept Expense-1099 Reportable	9,705			
2840 Special Dept Expense	36,732	1,872,060	360,000	
Total Services & Supplies	\$ 1,218,710	\$ 3,930,780	\$ 2,282,862	\$
Other Charges				
3395 Contrib to Other Agencies	\$ 442,439	\$ 685,316	\$ 695,189	\$
Total Other Charges	\$ 442,439	\$ 685,316	\$ 695,189	\$
Other Financing Uses				
3775 Operating Transfer Out	\$ 827,748	\$ 1,200,000	\$ 700,000	\$
3778 Operating Transfer Out - Capital Imprvmt	2,099,192	2,099,192		
3780 Contrib to Other Funds	1,468,402	973,155	1,371,151	
Total Other Financing Uses	\$ 4,395,342	\$ 4,272,347	\$ 2,071,151	\$
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 107,308	\$ 299,780	\$ 242,755	\$
5840 I/T Special Dept Expense	13,985	20,015		
Total Intrafund Transfers Out	\$ 121,293	\$ 319,795	\$ 242,755	\$
Intrafund Transfers In				
5002 I/T - County General Fund		\$ (60,000)		\$
Total Intrafund Transfers In		\$ (60,000)		\$
Total Expenditures / Appropriations	\$ 6,177,784	\$ 9,148,238	\$ 5,291,957	\$
Net Cost	\$ 5,568,020	\$ 8,199,041	\$ 4,449,202	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **General**

Activity **GF Contrib-Facilities and Infrastructure - 10790**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Charges for Services				
8527 Transfer In A-87 Costs	\$ 821,956	\$ 803,978	\$ 1,139,926	\$
Total Charges for Services	\$ 821,956	\$ 803,978	\$ 1,139,926	\$
Total Revenue	\$ 821,956	\$ 803,978	\$ 1,139,926	\$
Expenditures / Appropriations				
Services & Supplies				
2556 Prof/Spec Svcs - County	\$	\$ 307,664	\$ 293,255	\$
2709 Countywide System Charges	394	132		
Total Services & Supplies	\$ 394	\$ 307,796	\$ 293,255	\$
Other Financing Uses				
3778 Operating Transfer Out - Capital Imprvmt	\$ 14,000,000	\$ 4,500,000	\$ 3,500,000	\$
3779 Operating Transfer Out - Roads	3,770,896	3,770,896	3,770,896	
3780 Contrib to Other Funds	2,725,858	2,230,107	2,105,107	
Total Other Financing Uses	\$ 20,496,754	\$ 10,501,003	\$ 9,376,003	\$
Intrafund Transfers Out				
5881 I/T-Road Services	\$ 1,446	\$	\$	\$
Total Intrafund Transfers Out	\$ 1,446	\$	\$	\$
Total Expenditures / Appropriations	\$ 20,498,594	\$ 10,808,799	\$ 9,669,258	\$
Net Cost	\$ 19,676,638	\$ 10,004,821	\$ 8,529,332	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **Public Protection**

Activity **Criminal Justice Other Programs - 21480**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Fines, Forfeits & Penalties				
6850 Vehicle Code Fines	\$ 47,661	\$ 40,000	\$ 45,000	\$
6856 Other Court Fines	1,103,543	1,100,000	1,100,000	
6860 Forfeitures & Penalties	859	200	1,500	
6871 Traffic School Fees-77%	1,997,838	2,100,000	2,100,000	
6881 Parking Surcharge	24,674	22,000	23,000	
6882 Administrative Screening Fees	10,146	9,000	9,000	
6883 Citation Processing Fee	2,020	7,000	2,000	
6884 Penalty Assess-PC 1464	650,521	640,000	650,000	
6885 Rec/Index Fee-GC 27361	311,162	400,000	350,000	
6887 Traffic School Fees-\$24	327,910	480,000	330,000	
Total Fines, Forfeits & Penalties	\$ 4,476,334	\$ 4,798,200	\$ 4,610,500	\$
Intergovernmental Revenue				
7234 State Aid - Mandated Costs	\$ (135)	\$	\$	\$
Total Intergovernmental Revenue	\$ (135)	\$	\$	\$
Charges for Services				
8126 Public Defender Fees	\$ 19,169	\$ 25,000	\$ 25,000	\$
8145 Court Fees/Costs	90,442	45,000	72,000	
8146 Probate/Guardianship Investigations	6,870		10,000	
Total Charges for Services	\$ 116,481	\$ 70,000	\$ 107,000	\$
Miscellaneous Revenues				
8764 Miscellaneous Revenues	\$ 50	\$ 1,000	\$ 1,000	\$
Total Miscellaneous Revenues	\$ 50	\$ 1,000	\$ 1,000	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 72,900	\$ 76,545	\$ 72,900	\$
Total Other Financing Sources	\$ 72,900	\$ 76,545	\$ 72,900	\$
Total Revenue	\$ 4,665,630	\$ 4,945,745	\$ 4,791,400	\$
Expenditures / Appropriations				
Salaries & Benefits				
1315 Workers Comp Insurance	\$	\$ 930	\$ 930	\$
Total Salaries & Benefits	\$	\$ 930	\$ 930	\$
Services & Supplies				
2051 Communications - Telephone	\$ 1,706	\$ 2,000	\$ 1,700	\$
2258 Defense Experts	245,391	300,000	300,000	
2259 Grand Jury Meetings	25,135	36,000	36,000	
2405 Materials - Bldgs & Impr	1,477	31,000	2,000	
2498 Contract Public Defender	6,093,214	6,158,212	6,077,231	
2511 Printing	6,502	10,000	8,000	
2523 Office Supplies & Exp	682	1,000	1,000	
2524 Postage	2,010	2,300	3,000	
2540 Court Reporting		5,000	5,000	
2541 Court Appointed Counsel	175,780	250,000	250,000	
2542 Court Reporting Outside Vendor	18,478	30,000	30,000	
2543 Investigators	97,635	110,000	110,000	
2545 Extraordinary Homicides		50,000	50,000	
2555 Prof/Spec Svcs - Purchased	75,011	91,545	87,900	
2561 Legal Services		1,000	1,000	
2709 Countywide System Charges	4,069	1,831	4,100	
2727 Rents & Leases - Bldgs & Impr	3,815	25,000	4,000	
2838 Special Dept Expense-1099 Reportable	405	500	530	
2840 Special Dept Expense	110,514	78,300	80,300	
2844 Training	1,460	2,500	5,000	
2932 Mileage	29,308	28,000	28,000	
2955 Prof & Spec Serv & Med	116,598	150,000	150,000	
2964 Meals/Food Purchases	327	1,000	1,000	
2966 Drug & Alcohol Testing	10,796	22,000	15,000	
Total Services & Supplies	\$ 7,020,313	\$ 7,387,188	\$ 7,250,761	\$
Other Charges				
3395 Contrib to Other Agencies	\$ 146,314	\$ 149,504	\$ 149,504	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **Public Protection**

Activity **Criminal Justice Other Programs - 21480**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
3972 St Ct Oper - MOE	2,611,569	2,564,513	2,665,808	
Total Other Charges	\$ 2,757,883	\$ 2,714,017	\$ 2,815,312	\$
Intrafund Transfers Out				
5404 I/T Maintenance - Services	\$	\$	\$ 7,000	\$
5405 I/T Maintenance - Bldgs & Improvements	8,582	54,000	12,000	
5550 I/T - Administration	20,409	20,000	24,927	
5552 I/T - MIS Services	9,485	13,345	10,281	
5556 I/T - Professional Services	47,683	47,683	47,683	
5965 I/T Utilities	12,483	98,876	12,800	
Total Intrafund Transfers Out	\$ 98,642	\$ 233,904	\$ 114,691	\$
Total Expenditures / Appropriations	\$ 9,876,838	\$ 10,336,039	\$ 10,181,694	\$
Net Cost	\$ 5,211,208	\$ 5,390,294	\$ 5,390,294	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **Public Protection**

Activity **GF Contribution Public Safety - 21700**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$	\$	100,000	\$ 100,000
3547 AB2838 - LAFCO Fees	92,665	134,202	134,202	\$
Total Services & Supplies	\$ 92,665	\$ 234,202	\$ 234,202	\$
Other Financing Uses				
3775 Operating Transfer Out	\$	1,098,010	\$ 1,098,010	\$
3780 Contrib to Other Funds	72,889,901	76,902,741	75,839,402	\$
Total Other Financing Uses	\$ 73,987,911	\$ 78,000,751	\$ 76,937,412	\$
Intrafund Transfers Out				
5880 I/T-Public Safety Svcs	\$	\$	275,423	\$ 148,992
Total Intrafund Transfers Out	\$	\$	275,423	\$ 148,992
Total Expenditures / Appropriations	\$ 74,080,576	\$ 78,510,376	\$ 77,320,606	\$
Net Cost	\$ 74,080,576	\$ 78,510,376	\$ 77,320,606	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **Health and Sanitation**

Activity **GF Contrib Health & Human Services - 43000**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Intergovernmental Revenue				
7393 VLF-Social Services	\$ 324,128	\$ 324,128	\$ 324,128	\$
7397 VLF-Health	3,503,540	3,503,540	3,331,999	
7398 VLF Mental Health	1,431,463	1,431,463	1,431,463	
7399 State Aid Public Asst Realign	7,106,721	6,838,785	6,809,682	
7400 State Aid Mental Health Realign	3,090,716	2,936,179	3,136,823	
7401 State Aid Health Realign	1,216,025	1,155,224	1,155,224	
7403 State Aid Calif Childrens Svc Realign	381,519	362,443	362,443	
7404 State Aid Stabilization Realign	92,000			
Total Intergovernmental Revenue	\$ 17,146,112	\$ 16,551,762	\$ 16,551,762	\$
Charges for Services				
8219 Casino - Sales Tax In Lieu	\$ 77,420			\$
8527 Transfer In A-87 Costs	825,371	304,929	273,782	
Total Charges for Services	\$ 902,791	\$ 304,929	\$ 273,782	\$
Total Revenue	\$ 18,048,903	\$ 16,856,691	\$ 16,825,544	\$
Expenditures / Appropriations				
Services & Supplies				
2840 Special Dept Expense		\$ 504,347	\$ 1,000,000	\$
Total Services & Supplies		\$ 504,347	\$ 1,000,000	\$
Other Charges				
3080 Support & Care of Persons	\$ 44,061	\$ 44,061	\$ 44,061	\$
Total Other Charges	\$ 44,061	\$ 44,061	\$ 44,061	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 78,283	\$ 325,760	\$ 294,613	\$
3781 GF Contrib to HHS			16,551,762	
Total Other Financing Uses	\$ 78,283	\$ 325,760	\$ 16,846,375	\$
Total Expenditures / Appropriations	\$ 122,344	\$ 874,168	\$ 17,890,436	\$
Net Cost	\$ (17,926,559)	\$ (15,982,523)	\$ 1,064,892	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **General Fund - 100**

Function **Debt Service**

Activity **Contribution to Other Debt Service - 89350**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
Expenditures / Appropriations				
Services & Supplies				
2709 Countywide System Charges	\$	1,203	\$	481
Total Services & Supplies	\$	1,203	\$	481
Other Financing Uses				
3780 Contrib to Other Funds	\$	2,713,713	\$	2,481,077
Total Other Financing Uses	\$	2,713,713	\$	2,481,077
Total Expenditures / Appropriations	\$	2,714,916	\$	2,481,558
Net Cost	\$	2,714,916	\$	2,481,558

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **Community Revitalization Fund - 104**

Function

Activity **Community Development Grants and Loans - 22770**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 4,558	\$	\$	\$
Total Rev from Use of Money & Property	\$ 4,558	\$	\$	\$
Intergovernmental Revenue				
7232 State Aid - Other	\$ 240,000	\$ 324,891	\$	\$
7344 Federal Aid	2,681,740	3,729,698	2,925,500	
Total Intergovernmental Revenue	\$ 2,921,740	\$ 4,054,589	\$ 2,925,500	\$
Charges for Services				
8791 Principal Income-Loan Repayments	\$ 52,709	\$ 25,450	\$ 866,000	\$
8792 Interest Income-Loan Repayments	14,735	19,548	20,000	
Total Charges for Services	\$ 67,444	\$ 44,998	\$ 886,000	\$
Other Financing Sources				
8778 RDA Contribution from other Governments	\$ 29,017	\$	\$ 56,736	\$
8780 Contributions from Other Funds	5,836	115,214		
Total Other Financing Sources	\$ 34,853	\$ 115,214	\$ 56,736	\$
Total Revenue	\$ 3,028,595	\$ 4,214,801	\$ 3,868,236	\$
Expenditures / Appropriations				
Services & Supplies				
2130 Insurance	\$ 599	\$ 1,000	\$ 1,000	\$
2292 Maintenance - Software	3,716	2,725	3,800	
2310 Employee Benefits Systems	2,247			
2511 Printing	108	25	175	
2523 Office Supplies & Exp	7	8	50	
2524 Postage	588	325	375	
2555 Prof/Spec Svcs - Purchased	160,286	40,437	135,000	
2556 Prof/Spec Svcs - County	224,173	321,854	431,849	
2701 Publications & Legal Notices	2,434	3,900	3,900	
2709 Countywide System Charges	181	923	585	
2770 Fuels & Lubricants	21			
2840 Special Dept Expense	970	400		
2931 Travel & Transportation	12			
2932 Mileage	147	250	250	
2941 County Vehicle Mileage	120			
Total Services & Supplies	\$ 395,609	\$ 371,847	\$ 576,984	\$
Other Charges				
3760 CDBG Loans	\$	\$ 558,634	\$ 504,782	\$
3762 HOME Loans	678,189	256,550	459,260	
3766 CalHome Loans	219,900	36,650		
3769 NSP Loans	1,240,925	515,722	538,285	
Total Other Charges	\$ 2,139,014	\$ 1,367,556	\$ 1,502,327	\$
Other Financing Uses				
3396 RDA Contributions to other Governments	\$ 48,264	\$ 3,073,661	\$ 1,779,925	\$
3780 Contrib to Other Funds	5,758			
Total Other Financing Uses	\$ 54,022	\$ 3,073,661	\$ 1,779,925	\$
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 6,059	\$ 8,275	\$ 9,000	\$
Total Intrafund Transfers Out	\$ 6,059	\$ 8,275	\$ 9,000	\$
Total Expenditures / Appropriations	\$ 2,594,704	\$ 4,821,339	\$ 3,868,236	\$
Net Cost	\$ (433,891)	\$ 606,538	\$	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **Public Safety Operations Fund - 110**

Function **Public Protection**

Activity **Criminal Justice CEO - 1102**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 136,591	\$	\$	\$
Total Rev from Use of Money & Property	\$ 136,591	\$	\$	\$
Intergovernmental Revenue				
8782 Contributions from Oth Govt Agencies	\$ 142,857	\$ 142,857	\$ 142,857	\$
Total Intergovernmental Revenue	\$ 142,857	\$ 142,857	\$ 142,857	\$
Other Financing Sources				
8779 Contributions from General Fund	\$ 1,851,308	\$ 300,000	\$	\$
8780 Contributions from Other Funds	93,171	93,171	93,171	\$
Total Other Financing Sources	\$ 1,944,479	\$ 393,171	\$ 93,171	\$
Special Items				
8985 Contributions	\$	\$ 570,993	\$ 558,750	\$
Total Special Items	\$	\$ 570,993	\$ 558,750	\$
Total Revenue	\$ 2,223,927	\$ 1,107,021	\$ 794,778	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$	\$ 166,933	\$ 166,933	\$
Total Services & Supplies	\$	\$ 166,933	\$ 166,933	\$
Other Charges				
3551 Transfer Out A-87 Costs	\$ 98,989	\$	\$ 558,750	\$
3810 Lease Purchase Principal	198,887	203,812	208,858	\$
3830 Lease Purchase Interest	37,140	32,216	27,170	\$
Total Other Charges	\$ 335,016	\$ 236,028	\$ 794,778	\$
Capital Assets				
4451 Equipment	\$ 397,106	\$	\$	\$
Total Capital Assets	\$ 397,106	\$	\$	\$
Intrafund Transfers Out				
5527 I/T Prof Services A-87 Costs	\$	\$ 570,993	\$	\$
5552 I/T - MIS Services	1,215,997	\$	\$	\$
Total Intrafund Transfers Out	\$ 1,215,997	\$ 570,993	\$	\$
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$ 300,000	\$ 300,000	\$
Total Appropriation for Contingencies	\$	\$ 300,000	\$ 300,000	\$
Total Expenditures / Appropriations	\$ 1,948,119	\$ 1,273,954	\$ 1,261,711	\$
Net Cost	\$ (275,808)	\$ 166,933	\$ 466,933	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **Gold Country Tourism and Promotions - 115**

Function **General**

Activity **Gold Country Tourism and Promotions - 10970**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$ 185,001	\$ 175,000	\$ 175,000	\$
Total Taxes	\$ 185,001	\$ 175,000	\$ 175,000	\$
Rev from Use of Money & Property				
6950 Interest	\$ 1,689	\$ 1,400	\$ 650	\$
Total Rev from Use of Money & Property	\$ 1,689	\$ 1,400	\$ 650	\$
Total Revenue	\$ 186,690	\$ 176,400	\$ 175,650	\$
Expenditures / Appropriations				
Services & Supplies				
2511 Printing	\$ 555	\$	\$	\$
2709 Countywide System Charges	124	36	42	
2897 West Slope - Other Activity		5,000	4,100	
Total Services & Supplies	\$ 679	\$ 5,036	\$ 4,142	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 185,000	\$ 175,000	\$ 175,000	\$
Total Other Financing Uses	\$ 185,000	\$ 175,000	\$ 175,000	\$
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 1,057	\$ 2,422	\$ 2,108	\$
Total Intrafund Transfers Out	\$ 1,057	\$ 2,422	\$ 2,108	\$
Total Expenditures / Appropriations	\$ 186,736	\$ 182,458	\$ 181,250	\$
Net Cost	\$ 46	\$ 6,058	\$ 5,600	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **Lake Tahoe Tourism and Promotions - 145**

Function **General**

Activity **Lake Tahoe Tourism and Promotions - 10850**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6167 Hotel/Motel tax	\$ 5,220,397	\$ 5,035,000	\$ 5,535,000	\$
Total Taxes	\$ 5,220,397	\$ 5,035,000	\$ 5,535,000	\$
Rev from Use of Money & Property				
6950 Interest	\$ 153,439	\$	\$	\$
Total Rev from Use of Money & Property	\$ 153,439	\$	\$	\$
Total Revenue	\$ 5,373,836	\$ 5,035,000	\$ 5,535,000	\$
Expenditures / Appropriations				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$	\$ 91,362	\$ 91,362	\$
2709 Countywide System Charges	2,209	1,104	1,124	
2840 Special Dept Expense		1,390,400		
2898 No Tahoe Resort Assn	3,498,672	3,600,000	4,160,000	
Total Services & Supplies	\$ 3,500,881	\$ 5,082,866	\$ 4,252,486	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 1,170,045	\$	\$	\$
Total Other Financing Uses	\$ 1,170,045	\$	\$	\$
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 310,864	\$ 1,375,034	\$ 1,373,876	\$
Total Intrafund Transfers Out	\$ 310,864	\$ 1,375,034	\$ 1,373,876	\$
Total Expenditures / Appropriations	\$ 4,981,790	\$ 6,457,900	\$ 5,626,362	\$
Net Cost	\$ (392,046)	\$ 1,422,900	\$ 91,362	\$

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2011-12

Budget Unit **Open Space Fund - 150**

Function **General**

Activity **Open Space - 22400**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Rev from Use of Money & Property				
6950 Interest	\$ 152,117	\$ 120,000	\$ 50,000	\$
Total Rev from Use of Money & Property	\$ 152,117	\$ 120,000	\$ 50,000	\$
Intergovernmental Revenue				
7224 State Open Space Subvention	\$ 2	\$	\$	\$
Total Intergovernmental Revenue	\$ 2	\$	\$	\$
Donations				
8755 Donation	\$ 184,216	\$ 205,000	\$ 205,000	\$
Total Donations	\$ 184,216	\$ 205,000	\$ 205,000	\$
Other Financing Sources				
8780 Contributions from Other Funds	\$ 102,540	\$ 300,000	\$ 200,000	\$
Total Other Financing Sources	\$ 102,540	\$ 300,000	\$ 200,000	\$
Total Revenue	\$ 438,875	\$ 625,000	\$ 455,000	\$
Expenditures / Appropriations				
Services & Supplies				
2840 Special Dept Expense	\$	\$ 5,000	\$ 155,000	\$
Total Services & Supplies	\$	\$ 5,000	\$ 155,000	\$
Other Charges				
3395 Contrib to Other Agencies	\$ 431,809	\$ 300,000	\$ 200,000	\$
Total Other Charges	\$ 431,809	\$ 300,000	\$ 200,000	\$
Other Financing Uses				
3780 Contrib to Other Funds	\$ 21,139	\$ 275,000	\$ 240,000	\$
Total Other Financing Uses	\$ 21,139	\$ 275,000	\$ 240,000	\$
Total Expenditures / Appropriations	\$ 452,948	\$ 580,000	\$ 595,000	\$
Net Cost	\$ 14,073	\$ (45,000)	\$ 140,000	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2011-12

Fund	County Services Fund - 250
Subfund	Countywide Systems - 104
Activity	Countywide Systems - 6240

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8193 Other Services	551,060	327,389	327,389	
8220 Casino - Property Tax In Lieu	500,000			
8764 Miscellaneous Revenues	226,000			
Total Operating Revenues	\$ 1,277,060	\$ 327,389	\$ 327,389	\$
Operating Expenses				
2290 Maintenance - Equipment	99,652	90,423	60,283	
2292 Maintenance - Software	480,264	541,195	528,253	
2405 Materials - Bldgs & Impr	1,306		3,000	
2511 Printing	381			
2534 Operating Materials	1,483			
2555 Prof/Spec Svcs - Purchased	240,146	1,061,200	285,715	
2556 Prof/Spec Svcs - County	3,981			
2701 Publications & Legal Notices	304			
2709 Countywide System Charges	820			
2710 Rents & Leases - Equipment	228,211	339,361	308,729	
2840 Special Dept Expense	1,675			
2965 Utilities	27,134			
3551 Transfer Out A-87 Costs		51,310	41,451	
3701 Equipment Depreciation	309,050	399,607	399,992	
3702 Bldg & Impr Depreciation	71,299	71,300	72,310	
3706 Intangible Assets Depreciation	471,704	471,704	471,704	
3775 Operating Transfer Out		226,000		
Total Operating Expenses	\$ 1,937,410	\$ 3,252,100	\$ 2,171,437	\$
Operating Income (Loss)	\$ (660,350)	\$ (2,924,711)	\$ (1,844,048)	\$
Non-Operating Revenue (Expenses)				
3551 Transfer Out A-87 Costs	(51,310)			
6950 Interest	105,155	105,000	114,835	
7232 State Aid - Other	447,566			
8752 Gain/Loss on F/A Disposal	(14,567)			
8780 Contributions from Other Funds	515,433			
Total Non-Operating Revenue (Expenses)	\$ 1,002,277	\$ 105,000	\$ 114,835	\$
Income Before Capital Contributions and Transfers	\$ 341,927	\$ (2,819,711)	\$ (1,729,213)	\$
3775 Operating Transfer Out	(75,685)			
8333 Capital Asset Transfer (In)	1,877,371			
8954 Operating Transfers In		100,000		
Change in Net Assets	\$ 2,143,613	\$ (2,719,711)	\$ (1,729,213)	\$
Net Assets - Beginning Balance	11,210,572	13,479,080	10,759,369	
Net Assets - Ending Balance	\$ 13,479,080	\$ 10,759,369	\$ 9,030,156	\$
Memo:				
4451 Equipment	\$ 886,150	\$	\$	\$

County of Placer
 Operation of Internal Service Fund
 Fiscal Year 2011-12

Fund	County Services Fund - 250
Subfund	Countywide Radio Project - 101
Activity	Countywide Radio Systems - 6246

Operating Detail	2009-10 Actual	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Total Operating Revenues	\$	\$	\$	\$
Operating Expenses				
2555 Prof/Spec Svcs - Purchased			300,000	
Total Operating Expenses	\$	\$	\$ 300,000	\$
Operating Income (Loss)	\$	\$	\$ (300,000)	\$
Non-Operating Revenue (Expenses)				
Total Non-Operating Revenue (Expenses)	\$	\$	\$	\$
Income Before Capital Contributions and Transfers	\$	\$	\$ (300,000)	\$
Change in Net Assets	\$	\$	\$ (300,000)	\$
Net Assets - Beginning Balance				
Net Assets - Ending Balance	\$	\$	\$	\$