

Attachment E

County of Placer
State of California
Detail of Provisions for Reserves / Designations
(With Supplemental Data Affecting Reserve / Designation Balances)
For Fiscal Year 2008-09
Encumbrances Not Included

| Description (1) | Reserves/ Designations Balance as of June 30, 2008 (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) | | |
| General Fund | | | | | | | |
| Res for Advances Receivable | 4,020,044 | | | | | 4,020,044 | |
| Res for Inventories | 54,888 | | | | | 54,888 | |
| Res for Imprest Cash | 12,115 | | | | | 12,115 | |
| General Reserve | 4,314,212 | | | 815,714 | 815,714 | 5,129,926 | |
| Des for F/A Acq | 24,625,746 | | | | | 24,625,746 | |
| Designations for Future Occurances | 2,445,526 | | | | | 2,445,526 | |
| Des for Contingencies | 327,907 | | | 815,714 | 815,714 | 1,143,621 | |
| Des for Infrastructure | 1,500,000 | | | | | 1,500,000 | |
| Des for Economic Uncertainties | 12,834,270 | | | | | 12,834,270 | |
| Des for Comp Leave - Current | 828,109 | | | | | 828,109 | |
| 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 | |
| Fund Total | 65,156,182 | | | 1,631,428 | 1,631,428 | 66,787,610 | General Fund |
| Community Services Fund | | | | | | | |
| Des for Contingencies | 561,883 | | | | 61,657 | 623,540 | |
| Fund Total | 561,883 | | | | 61,657 | 623,540 | Community Services Fund |
| Community Revitalization Fund | | | | | | | |
| Des for Contingencies | 138,759 | | 70,860 | | | 67,899 | |
| Fund Total | 138,759 | | 70,860 | | | 67,899 | Community Revitalization Fund |
| Special Aviation Fund | | | | | | | |
| Des for Contingencies | 13,148 | | | | 6,226 | 19,374 | |
| Fund Total | 13,148 | | | | 6,226 | 19,374 | Special Aviation Fund |
| Public Safety Operations Fund | | | | | | | |
| Res for Imprest Cash | 3,340 | | | | | 3,340 | |
| Reserve for Air Ops | 36,072 | | | | | 36,072 | |
| Reserve Juvenile Arts & Crafts | 21,167 | | | | | 21,167 | |
| Designations for Future Occurances | 365,396 | | | | | 365,396 | |
| Des for Contingencies | 320,531 | | | | | 320,531 | |
| Des for Comp Leave - Current | 468,796 | | | | | 468,796 | |
| Des for Automation | 72,993 | | | | | 72,993 | |
| Fund Total | 1,288,295 | | | | | 1,288,295 | Public Safety Operations Fund |
| Gold Country Tourism and Promotions | | | | | | | |
| Des for Contingencies | 4,091 | | | | | 4,091 | |
| Fund Total | 4,091 | | | | | 4,091 | Gold Country Tourism and Promotions |

142

County of Placer
State of California
Detail of Provisions for Reserves / Designations
(With Supplemental Data Affecting Reserve / Designation Balances)
For Fiscal Year 2008-09
Encumbrances Not Included

| Description (1) | Reserves/ Designations Balance as of June 30, 2008 (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) | | |
| Public Ways & Facilities Fund | | | | | | | |
| Res for Inventories | 336,088 | | | | | 336,088 | |
| Des for Contingencies | 4,079,951 | | | | | 4,079,951 | |
| Des for Comp Leave - Current | 79,097 | | | | | 79,097 | |
| Des for Paint Frst Bg | 925,239 | | 808,000 | | | 117,239 | |
| Des for Sick Leave Payoff | 200,000 | | | | | 200,000 | |
| Des for Tahoe Expan | 754,000 | | | | | 754,000 | |
| DPW CIP Reserves | 649,534 | | | | | 649,534 | |
| Des for Pedestrian Bike | 4,540 | | | | | 4,540 | |
| Des for Right of Way | 327,971 | | | | 196 | 328,167 | |
| Des for Douglas Blvd Bike Pathway | 120,000 | | 10,342 | | | 109,658 | |
| Des for Hulbert/Hwy49 | 144,935 | | 144,935 | | | | |
| Fund Total | 7,621,355 | | 963,277 | | 196 | 6,658,274 | Public Ways & Facilities Fund |
| Fish and Game Fund | | | | | | | |
| Designations for Future Occurances | 14,012 | | | | 3,918 | 17,930 | |
| Fund Total | 14,012 | | | | 3,918 | 17,930 | Fish and Game Fund |
| Capital Projects Fund | | | | | | | |
| Des for F/A Acq | 1,667,089 | | | | 138,563 | 1,805,652 | |
| Des for Contingencies | 618,843 | | | | | 618,843 | |
| Des for Comp Leave - Current | 8,608 | | | | | 8,608 | |
| Fund Total | 2,294,540 | | | | 138,563 | 2,433,103 | Capital Projects Fund |
| Lake Tahoe Tourism and Promotions | | | | | | | |
| Des for Other Restricted | 38,150 | | | | 26,928 | 65,078 | |
| Fund Total | 38,150 | | | | 26,928 | 65,078 | Lake Tahoe Tourism and Promotions |
| Open Space Fund | | | | | | | |
| Des for Contingencies | 5,576,398 | | | | | 5,576,398 | |
| Des for Open Space Acquisition | | | | 1,053,716 | 1,168,059 | 1,168,059 | |
| Fund Total | 5,576,398 | | | 1,053,716 | 1,168,059 | 6,744,457 | Open Space Fund |
| County Library Fund | | | | | | | |
| Res for Imprest Cash | 750 | | | | | 750 | |
| Des for F/A Acq | 436,948 | | | | | 436,948 | |
| Des for Contingencies | 399,785 | | | | 250,961 | 650,746 | |
| Des for Comp Leave - Current | 14,463 | | | | | 14,463 | |
| Fund Total | 851,946 | | | | 250,961 | 1,102,907 | County Library Fund |
| Fire Protection Fund | | | | | | | |
| Des for F/A Acq | 2,124,845 | | | 250,000 | 513,960 | 2,638,805 | |
| Des for Contingencies | 385,200 | | | | | 385,200 | |
| Fund Total | 2,510,045 | | | 250,000 | 513,960 | 3,024,005 | Fire Protection Fund |

County of Placer
 State of California
 Detail of Provisions for Reserves / Designations
 (With Supplemental Data Affecting Reserve / Designation Balances)
 For Fiscal Year 2008-09
 Encumbrances Not Included

| Description (1) | Reserves/ Designations Balance as of June 30, 2008 (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) | | |
| Debt Service Fund | | | | | | | |
| Designations for Future Occurances | 739,939 | | | | 56,302 | 796,241 | |
| Res for Restricted Assets | 1,046,819 | | | | | 1,046,819 | |
| Fund Total | 1,786,758 | | | | 56,302 | 1,843,060 | Debt Service Fund |
| Grand Total | 87,855,562 | | 1,034,137 | 2,935,144 | 3,858,198 | 90,679,623 | |

County of Placer
State of California
Detail of Provisions for Reserves / Designations of Enterprise Funds
(With Supplemental Data Affecting Reserve / Designation Balances)
For Fiscal Year 2008-09
Encumbrances Not Included

| Description (1) | Reserves/ Designations Balance as of June 30, 2008 (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) | | |
| Placer County Transit | | | | | | | |
| Des for F/A Acq | 348,100 | | | | | 348,100 | |
| Des for Contingencies | 2,357,661 | | | | | 2,357,661 | |
| Subfund Total | 2,705,761 | | | | | 2,705,761 | Placer County Transit |
| TART | | | | | | | |
| General Reserve | 91,901 | | 91,901 | | | | |
| Des for F/A Acq | 111,484 | | 56,312 | | | 55,172 | |
| Des for Contingencies | 305,999 | | 305,399 | 600 | | 600 | |
| Subfund Total | 509,384 | | 453,612 | 600 | | 55,772 | TART |
| Eastern Regional Landfill | | | | | | | |
| 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 | 3,633,658 | | | 371,542 | 1,053,223 | 4,686,881 | |
| Designations for Future Occurance | (4,818,640) | | | | | (4,818,640) | |
| Des for Contingencies | 1,943,357 | | | | | 1,943,357 | |
| Des for Road Improvement | 10,121 | | | | 5,000 | 15,121 | |
| Res for Debt Service | 394,725 | | | | | 394,725 | |
| Res for Final Cover | (3,249,824) | | | | | (3,249,824) | |
| Subfund Total | 2,718,044 | | | 371,542 | 1,058,223 | 3,776,267 | Eastern Regional Landfill |
| ERSLA Closure/Post Closure | | | | | | | |
| Res for Final Cover | 3,533,234 | | | | | 3,533,234 | |
| Subfund Total | 3,533,234 | | | | | 3,533,234 | ERSLA Closure/Post Closure |
| Solid Waste Management | | | | | | | |
| General Reserve | 6,720,503 | | | 733,089 | 756,102 | 7,476,605 | |
| Des for Contingencies | 8,985,080 | | | | | 8,985,080 | |
| Subfund Total | 15,705,583 | | | 733,089 | 756,102 | 16,461,685 | Solid Waste Management |
| Dewitt Development | | | | | | | |
| Res for Plant Imp | 1,123,436 | | 60,639 | | | 1,062,797 | |
| Des for Contingencies | 1,057,233 | | | | | 1,057,233 | |
| Des for Fulweiler | 122,152 | | | | | 122,152 | |
| Des for CDRC | 281,996 | | | | | 281,996 | |
| Subfund Total | 2,584,817 | | 60,639 | | | 2,524,178 | Dewitt Development |
| Total Enterprise Funds | 27,756,823 | | 514,251 | 1,105,231 | 1,814,325 | 29,056,897 | Enterprise Funds |

County of Placer
State of California
Detail of Provisions for Reserves / Designations of Internal Service Funds
(With Supplemental Data Affecting Reserve / Designation Balances)
For Fiscal Year 2008-09
Encumbrances Not Included

| Description (1) | Reserves/ Designations Balance as of June 30, 2008 (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) | | |
| Telecommunication Services | | | | | | | |
| Des for Contingencies | 174,022 | | | | | 174,022 | |
| Resv - NIS Infrastructure | 333,581 | | | | 89,174 | 422,755 | |
| Resv-Telephone Infrastructure | 190,493 | | | | 229,173 | 419,666 | |
| Resv- Radio Infrastructure | 20,500 | | | | 70,500 | 91,000 | |
| Des for F/A Depreciation | 541,790 | 68,052 | 541,790 | | | | |
| Resv - Media Infrastructure | 25,000 | | | | 25,000 | 50,000 | |
| Subfund Total | 1,285,386 | 68,052 | 541,790 | | 413,847 | 1,157,443 | Telecommunication Services |
| Countywide Systems | | | | | | | |
| Des for Contingencies | 2,081,590 | | | | 1,004,597 | 3,086,187 | |
| Res for Debt Service | 3,147 | | | | | 3,147 | |
| Subfund Total | 2,084,737 | | | | 1,004,597 | 3,089,334 | Countywide Systems |
| Public Works Fleet Operations | | | | | | | |
| General Reserve | 635,809 | 97,000 | 298,245 | | | 337,564 | |
| Reserve for Fuel Surcharge | 914,827 | | | | | 914,827 | |
| Des for F/A Acq | 1,141,094 | 125,470 | 222,005 | | | 919,089 | |
| Res for Tahoe Relocation | 874,628 | | | | | 874,628 | |
| Subfund Total | 3,566,358 | 222,470 | 520,250 | | | 3,046,108 | Public Works Fleet Operations |
| Correctional Food Services | | | | | | | |
| Des for F/A Acq | 50,162 | | | 30,000 | 1,570 | 51,732 | |
| Des for Contingencies | 108,455 | | | 5,953 | 5,953 | 114,408 | |
| Subfund Total | 158,617 | | | 35,953 | 7,523 | 166,140 | Correctional Food Services |
| Central Services | | | | | | | |
| Des for F/A Acq | 230,755 | | | 37,808 | 182,296 | 413,051 | |
| Des for Contingencies | 288,725 | | | | | 288,725 | |
| Subfund Total | 519,480 | | | 37,808 | 182,296 | 701,776 | Central Services |
| CSA Revolving Fund | | | | | | | |
| Des for Contingencies | 53,736 | | | | | 53,736 | |
| Subfund Total | 53,736 | | | | | 53,736 | CSA Revolving Fund |
| Environmental Utilities | | | | | | | |
| General Reserve | 396,066 | | | | 235,534 | 631,600 | |
| Designated for Bldg Purchase | 320,879 | | | | | 320,879 | |
| Des for F/A Acq | | | | 100,000 | 100,000 | 100,000 | |
| Des for Contingencies | | | | 107,457 | 107,457 | 107,457 | |
| Subfund Total | 716,945 | | | 207,457 | 442,991 | 1,159,936 | Environmental Utilities |
| State Unemployment Insurance | | | | | | | |
| Des for Contingencies | 450,312 | 98,076 | 49,845 | | | 400,467 | |
| Subfund Total | 450,312 | 98,076 | 49,845 | | | 400,467 | State Unemployment Insurance |
| General Liability Insurance | | | | | | | |
| Des for Other Restricted | 1,500,000 | | | | | 1,500,000 | |
| Designations for Future Occurance | 122,765 | | | | | 122,765 | |
| Des for Contingencies | 2,957,479 | | | | 1,001,215 | 3,958,694 | |
| Des Leased Vehicle Repairs | 193,743 | | | | | 193,743 | |
| Subfund Total | 4,773,987 | | | | 1,001,215 | 5,775,202 | General Liability Insurance |
| Workers Compensation Insur | | | | | | | |
| Des for Contingencies | 5,142,581 | | | | 1,012,561 | 6,155,142 | |
| Subfund Total | 5,142,581 | | | | 1,012,561 | 6,155,142 | Workers Compensation Insurance |

County of Placer
State of California
Detail of Provisions for Reserves / Designations of Internal Service Funds
(With Supplemental Data Affecting Reserve / Designation Balances)
For Fiscal Year 2008-09
Encumbrances Not Included

| Description (1) | Reserves/ Designations Balance as of June 30, 2008 (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) | | |
| Dental & Vision Insurance | | | | | | | |
| Des for Contingencies | 843,731 | 212,666 | 169,368 | | | 674,363 | |
| Subfund Total | 843,731 | 212,666 | 169,368 | | | 674,363 | Dental & Vision Insurance |
| Total Internal Service Funds | 19,595,870 | 601,264 | 1,281,253 | 281,218 | 4,065,030 | 22,379,647 | Internal Service Funds |