

<b>COUNTY EXECUTIVE OFFICE NON DEPARTMENTAL APPROPRIATION SUMMARY Fiscal Year 2013-14</b>					
<b>ADMINISTERED BY:</b>		<b>COUNTY EXECUTIVE OFFICER</b>			
Appropriations	FY 2011-12	FY 2012-13	FY 2013-14	FY 2013-14	
	Actuals	Est / Actual	Requested Budget	Recommended Budget	% Change from 2012-13
<b>GENERAL FUND</b>					
Appropriation for Contingencies	\$ -	\$ 5,316,329	\$ 5,316,329	\$ 5,452,744	2.6%
Community & Agency Support	\$ 3,342,389	\$ 6,932,072	\$ 6,897,464	\$ 6,368,340	-8.1%
Contribution to Facilities and Infrastructure	\$ 8,891,597	\$ 10,669,258	\$ 10,671,773	\$ 10,671,773	0.0%
Criminal Justice Other Programs	\$ 8,916,945	\$ 9,770,131	\$ 9,764,808	\$ 9,764,808	-0.1%
Contribution to Public Safety	\$ 76,729,325	\$ 74,270,569	\$ 76,615,427	\$ 76,615,427	3.2%
Contribution to Health & Human Services	\$ 431,687	\$ 843,021	\$ 843,021	\$ 315,789	-62.5%
Contribution to Other Debt Service	\$ 2,612,534	\$ 3,169,615	\$ 3,503,593	\$ 3,503,593	10.5%
Subtotal General Fund	\$ 100,924,477	\$ 110,970,995	\$ 113,612,415	\$ 112,692,474	1.6%
<b>OTHER OPERATING FUNDS</b>					
Community Revitalization Fund - Fund 104	\$ 1,478,350	\$ 1,336,134	\$ 477,300	\$ 477,300	-64.3%
Criminal Justice CEO - Fund 110	\$ 3,778,137	\$ 3,383,001	\$ 984,799	\$ 1,760,971	-47.9%
Gold Country Tourism and Promotions - Fund 115	\$ 204,777	\$ 193,200	\$ 190,500	\$ 198,367	2.7%
Lake Tahoe Tourism and Promotions - Fund 145	\$ 7,955,455	\$ 6,413,069	\$ 6,091,362	\$ 6,091,362	-5.0%
Open Space - Fund 150	\$ 1,179,670	\$ 420,000	\$ 420,080	\$ 420,080	0.0%
Subtotal Other Operating Funds	\$ 14,596,389	\$ 11,745,404	\$ 8,164,041	\$ 8,948,080	-23.8%
<b>INTERNAL SERVICE FUNDS</b>					
Countywide Systems - Fund 250/104	\$ 1,465,972	\$ 2,561,489	\$ 1,970,602	\$ 1,869,376	-27.0%
Countywide Radio Project* - Fund 250/101	\$ 1,841,874	\$ 1,035,380	\$ 513,380	\$ 536,503	-48.2%
Subtotal Internal Service Funds	\$ 3,307,846	\$ 3,596,869	\$ 2,483,982	\$ 2,405,879	-33.1%
<b>TOTAL ALL FUNDS</b>	\$ 118,828,712	\$ 126,313,268	\$ 124,260,438	\$ 124,046,433	-1.8%

\*Budget includes total operating expenses and fixed assets.

Non-Departmental appropriations exist for the purpose of funding county needs not associated with specific departments. Each appropriation serves a different long-standing purpose to support the many functions of county operations as efficiently as possible.

## COUNTY EXECUTIVE OFFICE COMMENTS AND RECOMMENDATIONS

### Proposed Budget Summary

Recommended appropriation expenditures for the Non-Departmental FY 2013-14 budget total \$124,046,433, a decrease of 1.8% from FY 2012-13. Of the total amount, the General Fund supported appropriations total \$112,692,474, an increase of 1.6% since last year due largely to increasing contributions to public safety that align with the multi-year budget framework, and ongoing debt service obligations. The remaining non-departmental expenditures of \$11,353,959 are the funds for Transient Occupancy Tax, Open Space, and the Internal Service Funds for Countywide and Radio Systems. Each of these appropriations reflect a decrease year-over-year in the Proposed Budget, but will continue to be evaluated as they are predominantly driven by revenue receipts with budget adjustments common at Final Budget.

APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 362.

Appropriation for Contingencies 09992  
Nondepartmental Operations Service System

**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.

GF Contribution – Facilities and Infrastructure 10790  
Capital Facility Projects Service System

**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 Adjustment: FY 2013-14 Proposed Budget**

- No major changes.

Criminal Justice Other Programs 21480  
Public Protection Service System

**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.

**Major Budget Adjustment: FY 2013-14 Proposed Budget**

- No major changes.

Community and Agency Support 10070  
Nondepartmental Operations Service System

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

## Non-Departmental

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

Contribution to County Library	\$ 1,518,332
Contribution to General Liability Insurance	811,907
Set aside for Voluntary Separation Program	600,000
Service Delivery Project	500,000
Classification/Compensation Study funding	300,000
Miscellaneous	228,017
Fire District Radio Charges	208,200
PCWA Middlefork	200,000
Professional Services - various	200,000
Legislative Advocate Contracts	190,591
Sierra-Sacramento Valley Emergency Medical Services	180,960
Economic and Fiscal Studies	175,000
Middle Fork Re-licensing Consultant	150,000
Tahoe Regional Planning Agency	144,417
Placer County Arts Council	120,000
Contribution to Flood Control District	107,400
Response for Health Issues	100,000
Special Community Contributions - Revenue Sharing	100,000
Senior Initiatives	80,000
Professional Services - contract for economic development research	75,000
Placer County Air Pollution Control District	58,580
Area 4 Agency on Aging	44,259
California State Association of Counties	41,738
Law Enforcement Chaplaincy	35,000
Placer County Resource Conservation District Services	30,000
Professional Services - media services for countywide employee engagement initiative	27,000
County Fairgrounds Programs	25,000
Local Chambers - Memberships & Contributions	22,508
Law Library	20,000
Sacramento Area Council of Governments	17,145
Regional Council of Rural Counties	14,395
ESRI Data Services for countywide economic studies	12,500
Website Enhancements	10,000
Fish and Game	5,370
Increased training costs related to countywide employee engagement	5,021
American River Authority	5,000
Gold Country Fair	5,000
	<u>\$ 6,368,340</u>

### Contribution to Public Safety 21700

Public Protection Service System

**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: FY 2013-14 Proposed Budget**

- Increase contribution to public safety by \$2,344,858. This increase reflects the multi-year budget framework, with approximately 47% of discretionary General Fund Revenue supporting the Public Safety

## Non-Departmental

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Fund. The overall operational increase is \$2.9 million as a result of the \$2.3 million augmentation combined with a \$600,000 decrease to A-87 costs (distribution of countywide indirect costs).

### Health & Human Services - General Fund Contribution 43000

Health & Human Support Service System

**Program Purpose:** Provides funding necessary to maintain direct services to the public in Health and Human Services programs in keeping with Board established priorities.

**Major Budget Adjustments: FY 2013-14 Proposed Budget**

- Reduce \$196,738 to align contribution to In-Home Support Services with State funding match requirement.
- Increase \$241,066 in A-87 reimbursement (distribution of countywide indirect costs) to Health & Human Services to align with Cost Plan.
- Reduce \$264,395 in retiree health costs for Health and Human Services.

### Contribution to Other Debt Service 89350

Nondepartmental Operations Service System

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

**Major Budget Adjustment: FY 2013-14 Proposed Budget**

- Increase \$325,000 for annual debt service payment obligation shifted from Dewitt Development appropriation to maintain sufficient Dewitt Development reserves.

### Community Revitalization Fund 22770

Nondepartmental Operations Service System

**Program Purpose:** The Community Development Grants and Loans Program promotes affordable housing, economic development, and community development using grants and matching funds.

**Major Budget Adjustments: FY 2013-14 Proposed Budget**

- Reduce \$392,088 in Community Development Block Grant (CDBG) and Home Investment Partnerships Program (HOME) loan expenditures.
- Reduce \$801,940 in revenue from Federal aid.

### Criminal Justice CEO 01102

Public Protection Service System

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

**Major Budget Adjustment: FY 2013-14 Proposed Budget**

- Increase \$692,282 for partial year costs with full reimbursement from AB109 revenues associated with South Placer Adult Correctional Facility maintenance after occupancy.

## Non-Departmental

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Gold Country Tourism & Promotions 10970  
Nondepartmental Operations Service System

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

**Major Budget Adjustment: FY 2013-14 Proposed Budget**

- No major changes.

Lake Tahoe Tourism & Promotion 10850  
Nondepartmental Operations Service System

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

**Major Budget Adjustment: FY 2013-14 Proposed Budget**

- Reduce \$321,707 in total expenditures to align North Lake Tahoe Resort Association contract to actual Tahoe Transient Occupancy Tax revenues. Amounts to be revisited at Final Budget following final FY 2012-13 receipts and trending.

Open Space 22400  
Nondepartmental Operations Service System

**Program Purpose:** The Open Space Fund provides a mechanism for acquisition of open space property, 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 Adjustment Included in FY 2012-13**

- Increased revenue and appropriations by \$325,000 to fund the Hidden Falls Park Connectivity property acquisitions utilizing \$36,685 from Tree Mitigation funds and \$288,315 from Open Space Fund reserves.

**Major Budget Adjustment: FY 2013-14 Proposed Budget**

- No major changes.

Countywide Systems (Internal Service Fund) 06240  
Nondepartmental Operations Service System

**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: FY 2013-14 Proposed Budget**

- Increase \$379,720 for one-time shift of Megabyte Property System charges funded by user departments.
- Increase \$257,195 for one-time cost of countywide personal computer replacements funded by the reserve Assigned for Capital Assets.

<p>Countywide Radio Project (Internal Service Fund) 06246 Nondepartmental Operations Service System</p>
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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: FY 2013-14 Proposed Budget**

- No major changes.

Budget Unit **General Fund - 100**

Function **General**

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6100 Current Secured Property Taxes	\$ 85,000,309	\$ 83,750,452	\$ 86,947,978	\$
6106 Railroad Unitary Property Taxes	94,459			
6107 Unitary & Op Non-Unitary Property Taxes	2,673,311	2,646,146	2,608,972	
6111 Current Unsecured Property Taxes	2,085,448	2,053,859	2,175,000	
6126 Prop Tx ABX1_26 Residual Distr	165,250			
6132 Delinquent Secured Property Taxes	(260,900)	(11,000)	(11,000)	
6140 Delinquent Unsecured Property Taxes	50,108	35,000	35,000	
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	2,828,292	3,401,959	3,136,535	
6156 Sales & Use Taxes	9,234,090	9,234,090	9,477,799	
6159 Sales Tax in Lieu of Prop Tx	2,227,983	2,000,000	2,000,000	
6160 Timber Tax	39,178	100,000	100,000	
6165 Delinquent Unsec Aircraft Property Taxes	2,882			
6166 Current Unsec Aircraft Property Taxes	77,003	110,400	110,400	
6167 Hotel/Motel tax	4,090,763	3,660,000	4,185,000	
6169 Racehorse Tax	48			
6171 Current Supplemental Property Taxes	743,707	900,000	1,000,000	
6196 Delinquent Supplemental Property Taxes	5,833			
6287 Property Tx In Lieu of Vehicle Lic Fee	27,780,573	27,502,767	28,000,000	
<b>Total Taxes</b>	<b>\$ 136,838,337</b>	<b>\$ 135,383,673</b>	<b>\$ 139,765,684</b>	<b>\$</b>
<b>Licenses, Permits &amp; Franchises</b>				
6770 Franchises	\$ 1,667,366	\$ 1,500,000	\$ 1,600,000	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 1,667,366</b>	<b>\$ 1,500,000</b>	<b>\$ 1,600,000</b>	<b>\$</b>
<b>Fines, Forfeits &amp; Penalties</b>				
6262 Property Tax Penalties from TxLossResFd	\$ 7,394,167	\$ 6,500,000	\$ 6,000,000	\$
6863 Penalties & Costs-Delinquent Taxes	410,573	500,000	500,000	
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 7,804,740</b>	<b>\$ 7,000,000</b>	<b>\$ 6,500,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 3,368	\$	\$	\$
6970 Investment Income	(325,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ (321,632)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7112 RDA Pass-Throughs	\$ 1,768,662	\$ 2,000,000	\$ 1,400,000	\$
7148 Federal In Lieu Taxes	382,492			
7205 Homeowners Property Tax Relief	983,803	960,000	960,000	
7407 State Highway Vehicle In-Lieu (B)	146,703			
<b>Total Intergovernmental Revenue</b>	<b>\$ 3,281,660</b>	<b>\$ 2,960,000</b>	<b>\$ 2,360,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8100 Assessment/Tax Collection Fees	\$ 32,696	\$ 44,000	\$ 44,000	\$
8219 Casino - Sales Tax In Lieu	465,820			
8220 Casino - Property Tax In Lieu		3,450,000	4,794,000	
8222 Casino - TOT In Lieu	561,014	400,000	400,000	
8263 Development Fees	237,150			
8527 Transfer In A-87 Costs	13,356,137	11,082,651	11,852,560	
<b>Total Charges for Services</b>	<b>\$ 14,652,817</b>	<b>\$ 14,976,651</b>	<b>\$ 17,090,560</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8768 Revenue Cancelled Warrants	\$ 11,569	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 11,569</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 163,934,857</b>	<b>\$ 161,820,324</b>	<b>\$ 167,316,244</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Appropriation for Contingencies</b>				
5600 Appropriation for Contingencies	\$	\$ 5,316,329	\$ 5,452,744	\$
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$ 5,316,329</b>	<b>\$ 5,452,744</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>\$ 5,316,329</b>	<b>\$ 5,452,744</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (163,934,857)</b>	<b>\$ (156,503,995)</b>	<b>\$ (161,863,500)</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**  
 Function Public Assistance  
 Activity Community and Agency Support - 10070

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6869 Emergency Med Svc Penalties	\$ 131,228	\$ 124,000	\$ 124,000	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 131,228</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7254 Forest Reserve - Title III	\$ 82,333	\$ 298,545	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 82,333</b>	<b>\$ 298,545</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 96,927	\$ 400,000	\$ 350,000	\$
<b>Total Charges for Services</b>	<b>\$ 96,927</b>	<b>\$ 400,000</b>	<b>\$ 350,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 310,488</b>	<b>\$ 822,545</b>	<b>\$ 474,000</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2050 Communications - Radio	\$ 180,240	\$ 180,240	\$ 208,200	\$
2140 Gen Liability Ins		299,118	311,907	
2439 Membership/Dues	82,149	94,610	113,625	
2456 Misc Expense		20,000	20,000	
2500 Special Contributions	24,150	100,000	100,000	
2524 Postage	5			
2550 Administration	38,769			
2555 Prof/Spec Svcs - Purchased	424,156	818,612	947,411	
2556 Prof/Spec Svcs - County	49,000	100,000	49,000	
2701 Publications & Legal Notices	1,444			
2709 Countywide System Charges	1,394	1,270	1,178	
2838 Special Dept Expense-1099 Reportable	180			
2840 Special Dept Expense	36,500	1,860,180	1,487,701	
<b>Total Services &amp; Supplies</b>	<b>\$ 837,987</b>	<b>\$ 3,474,030</b>	<b>\$ 3,239,022</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 493,864	\$ 697,264	\$ 698,216	\$
<b>Total Other Charges</b>	<b>\$ 493,864</b>	<b>\$ 697,264</b>	<b>\$ 698,216</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 284,912	\$ 800,000	\$ 800,000	\$
3780 Contrib to Other Funds	1,395,420	1,646,870	1,631,102	
<b>Total Other Financing Uses</b>	<b>\$ 1,680,332</b>	<b>\$ 2,446,870</b>	<b>\$ 2,431,102</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T - Professional Services	\$ 50,098	\$ 226,312	\$	\$
5840 I/T Special Dept Expense	280,108	87,596		
<b>Total Intrafund Transfers Out</b>	<b>\$ 330,206</b>	<b>\$ 313,908</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,342,389</b>	<b>\$ 6,932,072</b>	<b>\$ 6,368,340</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 3,031,901</b>	<b>\$ 6,109,527</b>	<b>\$ 5,894,340</b>	<b>\$</b>

Budget Unit **General Fund - 100**

Function General

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

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8527 Transfer In A-87 Costs	\$ 1,139,926	\$ 1,139,926	\$ 1,139,926	\$
<b>Total Charges for Services</b>	<b>\$ 1,139,926</b>	<b>\$ 1,139,926</b>	<b>\$ 1,139,926</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,139,926</b>	<b>\$ 1,139,926</b>	<b>\$ 1,139,926</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2556 Prof/Spec Svcs - County	\$	\$ 293,255	\$ 293,255	\$
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>\$ 293,255</b>	<b>\$ 293,255</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 3,500,000	\$ 4,500,000	\$ 4,500,000	\$
3779 Operating Transfer Out - Roads	3,770,896	3,770,896	3,770,896	
3780 Contrib to Other Funds	1,617,567	2,105,107	2,107,622	
<b>Total Other Financing Uses</b>	<b>\$ 8,888,463</b>	<b>\$ 10,376,003</b>	<b>\$ 10,378,518</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5881 I/T-Road Services	\$ 3,134	\$	\$	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 3,134</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 8,891,597</b>	<b>\$ 10,669,258</b>	<b>\$ 10,671,773</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 7,751,671</b>	<b>\$ 9,529,332</b>	<b>\$ 9,531,847</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function Public Protection  
Activity Criminal Justice Other Programs - 21480

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6850 Vehicle Code Fines	\$ 31,079	\$ 45,000	\$ 35,000	\$
6856 Other Court Fines	813,578	800,000	800,000	
6860 Forfeitures & Penalties	3,647	1,500	3,000	
6871 Traffic School Fees-77%	1,208,663	1,100,000	1,100,000	
6881 Parking Surcharge	16,080	23,000	17,000	
6882 Administrative Screening Fees	7,545	9,000	10,000	
6883 Citation Processing Fee	981	2,000	2,000	
6884 Penalty Assess-PC 1464	444,825	500,000	490,000	
6885 Rec/Index Fee-GC 27361	379,367	350,000	375,000	
6887 Traffic School Fees-\$24	219,983	200,000	200,000	
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 3,125,748</b>	<b>\$ 3,030,500</b>	<b>\$ 3,032,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 5	\$	\$	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 5</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
8782 Contributions from Oth Govt Agencies	\$ 30,000	\$	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 30,000</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8126 Public Defender Fees	\$ 25,402	\$ 25,000	\$ 25,000	\$
8145 Court Fees/Costs	33,067	72,000	70,500	
8146 Probate/Guardianship Investigations	3,290	10,000	10,000	
<b>Total Charges for Services</b>	<b>\$ 61,759</b>	<b>\$ 107,000</b>	<b>\$ 105,500</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 55	\$ 1,000	\$ 1,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 55</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 72,900	\$ 72,900	\$ 72,900	\$
<b>Total Other Financing Sources</b>	<b>\$ 72,900</b>	<b>\$ 72,900</b>	<b>\$ 72,900</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 3,290,467</b>	<b>\$ 3,211,400</b>	<b>\$ 3,211,400</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1315 Workers Comp Insurance	\$	\$ 900	\$ 342	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>\$ 900</b>	<b>\$ 342</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communications - Telephone	\$ 1,484	\$ 1,700	\$ 1,700	\$
2086 Refuse Disposal	734			
2258 Defense Experts	254,359	300,000	300,000	
2259 Grand Jury Meetings	29,655	36,000	36,000	
2404 Maintenance Services	1,058		300	
2405 Materials - Bldgs & Impr		2,000		
2456 Misc Expense	74		100	
2498 Contract Public Defender	6,027,289	6,081,518	6,081,518	
2511 Printing	3,696	8,000	8,200	
2522 Other Supplies	52		100	
2523 Office Supplies & Exp	218	1,000	1,000	
2524 Postage	1,671	3,000	3,359	
2540 Court Reporting		5,000	2,500	
2541 Court Appointed Counsel	107,997	250,000	250,000	
2542 Court Reporting Outside Vendor	7,887	30,000	30,000	
2543 Investigators	23,532	110,000	110,000	
2555 Prof/Spec Svcs - Purchased	77,960	87,900	87,900	
2556 Prof/Spec Svcs - County	3,334		100	
2561 Legal Services	33	1,000	1,000	
2709 Countywide System Charges	2,228	3,088	3,142	
2727 Rents & Leases - Bldgs & Impr	353	4,000	4,000	
2832 Election Outreach Costs	69			
2838 Special Dept Expense-1099 Reportable	362	1,530	1,530	
2840 Special Dept Expense		80,300	80,000	

Budget Unit **General Fund - 100**  
 Function Public Protection  
 Activity Criminal Justice Other Programs - 21480

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
2844 Training	2,710	5,000	5,000	
2932 Mileage	34,337	28,000	32,000	
2955 Prof & Spec Serv & Med	99,214	150,000	150,000	
2964 Meals/Food Purchases	704	1,000	1,000	
2966 Drug & Alcohol Testing	6,200	15,000	15,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 6,687,210</b>	<b>\$ 7,205,036</b>	<b>\$ 7,205,449</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 174,460	\$ 149,504	\$ 149,504	\$
3972 St Ct Oper - MOE	1,958,660	2,300,000	2,300,000	
<b>Total Other Charges</b>	<b>\$ 2,133,120</b>	<b>\$ 2,449,504</b>	<b>\$ 2,449,504</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$ 10,056	\$ 7,000	\$ 20,764	\$
5405 I/T Maintenance - Bldgs & Improvements		12,000		
5550 I/T - Administration	15,334	24,927	24,927	
5552 I/T - MIS Services	9,872	10,281	3,139	
5556 I/T - Professional Services	47,683	47,683	47,683	
5965 I/T Utilities	13,670	12,800	13,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 96,615</b>	<b>\$ 114,691</b>	<b>\$ 109,513</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 8,916,945</b>	<b>\$ 9,770,131</b>	<b>\$ 9,764,808</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 5,626,478</b>	<b>\$ 6,558,731</b>	<b>\$ 6,553,408</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function Public Protection  
 Activity GF Contribution Public Safety - 21700

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2555 Prof/Spec Svcs - Purchased	\$	\$	100,000	\$ 100,000
3547 AB2838 - LAFCO Fees	46,787	134,202	134,202	
<b>Total Services &amp; Supplies</b>	<b>\$ 46,787</b>	<b>\$ 234,202</b>	<b>\$ 234,202</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 1,098,010	\$ 1,098,010	\$ 1,098,010	\$
3780 Contrib to Other Funds	75,584,528	72,811,925	75,156,783	
<b>Total Other Financing Uses</b>	<b>\$ 76,682,538</b>	<b>\$ 73,909,935</b>	<b>\$ 76,254,793</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5880 I/T-Public Safety Svcs	\$	\$ 126,432	\$ 126,432	\$
<b>Total Intrafund Transfers Out</b>	<b>\$</b>	<b>\$ 126,432</b>	<b>\$ 126,432</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 76,729,325</b>	<b>\$ 74,270,569</b>	<b>\$ 76,615,427</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 76,729,325</b>	<b>\$ 74,270,569</b>	<b>\$ 76,615,427</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**  
 Function Health and Sanitation  
 Activity GF Contrib Health & Human Services - 43000

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Intergovernmental Revenue</b>				
7393 VLF-Social Services	\$ 21,490	\$	\$	\$
7397 VLF-Health	232,287			
7398 VLF Mental Health	89,568			
<b>Total Intergovernmental Revenue</b>	<b>\$ 343,345</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8219 Casino - Sales Tax In Lieu	\$ 232,910	\$	\$	\$
8527 Transfer In A-87 Costs	273,782	782,573	1,023,639	
<b>Total Charges for Services</b>	<b>\$ 506,692</b>	<b>\$ 782,573</b>	<b>\$ 1,023,639</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 310,046	\$	\$ (66,099)	\$
<b>Total Other Financing Sources</b>	<b>\$ 310,046</b>	<b>\$</b>	<b>\$ (66,099)</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,160,083</b>	<b>\$ 782,573</b>	<b>\$ 957,540</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2840 Special Dept Expense	\$	\$ 504,347	\$ 486,408	\$
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>\$ 504,347</b>	<b>\$ 486,408</b>	<b>\$</b>
<b>Other Charges</b>				
3080 Support & Care of Persons	\$ 62,094	\$ 44,061	\$ 62,000	\$
<b>Total Other Charges</b>	<b>\$ 62,094</b>	<b>\$ 44,061</b>	<b>\$ 62,000</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 169,593	\$ 294,613	\$ 97,875	\$
<b>Total Other Financing Uses</b>	<b>\$ 169,593</b>	<b>\$ 294,613</b>	<b>\$ 97,875</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5840 I/T Special Dept Expense	\$ 200,000	\$	\$ (330,494)	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 200,000</b>	<b>\$</b>	<b>\$ (330,494)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 431,687</b>	<b>\$ 843,021</b>	<b>\$ 315,789</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (728,396)</b>	<b>\$ 60,448</b>	<b>\$ (641,751)</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2013-14

Budget Unit **General Fund - 100**  
 Function General  
 Activity Contribution to Other Debt Service - 89350

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$			
<b>Expenditures / Appropriations</b>							
<b>Services &amp; Supplies</b>							
2709 Countywide System Charges	\$	613	\$	825	\$	\$	
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>613</b>	<b>\$</b>	<b>825</b>	<b>\$</b>	<b>\$</b>	
<b>Other Financing Uses</b>							
3780 Contrib to Other Funds	\$	2,611,921	\$	3,168,790	\$	3,503,593	\$
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>2,611,921</b>	<b>\$</b>	<b>3,168,790</b>	<b>\$</b>	<b>3,503,593</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>2,612,534</b>	<b>\$</b>	<b>3,169,615</b>	<b>\$</b>	<b>3,503,593</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$</b>	<b>2,612,534</b>	<b>\$</b>	<b>3,169,615</b>	<b>\$</b>	<b>3,503,593</b>	<b>\$</b>

Budget Unit **Community Revitalization Fund - 104**  
Function Public Assistance  
Activity **Community Development Grants and Loans - 22770**

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 13,814	\$	\$ 14,800	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 13,814</b>	<b>\$</b>	<b>\$ 14,800</b>	<b>\$</b>
Intergovernmental Revenue				
7344 Federal Aid	\$ 1,523,382	\$ 1,264,440	\$ 462,500	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 1,523,382</b>	<b>\$ 1,264,440</b>	<b>\$ 462,500</b>	<b>\$</b>
Charges for Services				
8791 Principal Income-Loan Repayments	\$ 762,569	\$ 26,000	\$	\$
8792 Interest Income-Loan Repayments	19,124	20,000		
<b>Total Charges for Services</b>	<b>\$ 781,693</b>	<b>\$ 46,000</b>	<b>\$</b>	<b>\$</b>
Other Financing Sources				
8778 RDA Contribution from other Governments	\$ 3,965	\$	\$	\$
8780 Contributions from Other Funds	36,530	25,694		
<b>Total Other Financing Sources</b>	<b>\$ 40,495</b>	<b>\$ 25,694</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,359,384</b>	<b>\$ 1,336,134</b>	<b>\$ 477,300</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2130 Insurance	\$ 1,285	\$ 1,285	\$	\$
2292 Maintenance - Software	1,210	888	5,400	
2310 Employee Benefits Systems	5,117	4,593		
2439 Membership/Dues	240			
2511 Printing	6			
2523 Office Supplies & Exp	6			
2524 Postage	188	311		
2555 Prof/Spec Svcs - Purchased	91,953	775		
2556 Prof/Spec Svcs - County	105,156	166,354	7,000	
2701 Publications & Legal Notices	305	800	1,200	
2709 Countywide System Charges	585	932		
2770 Fuels & Lubricants	19	45		
2844 Training	269	600		
2931 Travel & Transportation	112			
2932 Mileage	13			
2933 Lodging	142			
2941 County Vehicle Mileage	120	200		
2964 Meals/Food Purchases	59			
<b>Total Services &amp; Supplies</b>	<b>\$ 206,785</b>	<b>\$ 176,783</b>	<b>\$ 13,600</b>	<b>\$</b>
Other Charges				
3395 Contrib to Other Agencies	\$ 75,005	\$	\$	\$
3760 CDBG Loans		228,923	100,000	
3762 HOME Loans	270,250	563,165	300,000	
<b>Total Other Charges</b>	<b>\$ 345,255</b>	<b>\$ 792,088</b>	<b>\$ 400,000</b>	<b>\$</b>
Other Financing Uses				
3396 RDA Contributions to other Governments	\$ 157,263	\$	\$	\$
3780 Contrib to Other Funds	767,997	366,663		
<b>Total Other Financing Uses</b>	<b>\$ 925,260</b>	<b>\$ 366,663</b>	<b>\$</b>	<b>\$</b>
Intrafund Transfers Out				
5556 I/T - Professional Services	\$ 1,050	\$ 600	\$ 63,700	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 1,050</b>	<b>\$ 600</b>	<b>\$ 63,700</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,478,350</b>	<b>\$ 1,336,134</b>	<b>\$ 477,300</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (881,034)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Budget Unit **Public Safety Operations Fund - 110**  
 Function Public Protection  
 Activity Criminal Justice CEO - 1102

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 224,262	\$	\$	\$
6970 Investment Income	(40,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 184,262</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7430 Sales Tax Realignment for Public Safety	\$ 3,313,174	\$ 1,997,169	\$ 692,282	\$
8782 Contributions from Oth Govt Agencies	142,857	142,857	142,857	
<b>Total Intergovernmental Revenue</b>	<b>\$ 3,456,031</b>	<b>\$ 2,140,026</b>	<b>\$ 835,139</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$ 558,750	\$	\$	\$
8780 Contributions from Other Funds	93,170	93,171	93,171	
8954 Operating Transfers In			365,728	
<b>Total Other Financing Sources</b>	<b>\$ 651,920</b>	<b>\$ 93,171</b>	<b>\$ 458,899</b>	<b>\$</b>
<b>Special Items</b>				
8985 Contributions	\$	\$ 281,838	\$	\$
<b>Total Special Items</b>	<b>\$</b>	<b>\$ 281,838</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 4,292,213</b>	<b>\$ 2,515,035</b>	<b>\$ 1,294,038</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2555 Prof/Spec Svcs - Purchased	\$ 40,218	\$ 166,933	\$ 166,933	\$
<b>Total Services &amp; Supplies</b>	<b>\$ 40,218</b>	<b>\$ 166,933</b>	<b>\$ 166,933</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 558,750	\$ 281,838	\$ 365,728	\$
3810 Lease Purchase Principal	208,858	214,030	219,329	
3830 Lease Purchase Interest	27,169	21,998	16,699	
<b>Total Other Charges</b>	<b>\$ 794,777</b>	<b>\$ 517,866</b>	<b>\$ 601,756</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 2,943,142	\$ 2,398,202	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 2,943,142</b>	<b>\$ 2,398,202</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$	\$	\$ 692,282	\$
<b>Total Intrafund Transfers Out</b>	<b>\$</b>	<b>\$</b>	<b>\$ 692,282</b>	<b>\$</b>
<b>Appropriation for Contingencies</b>				
5600 Appropriation for Contingencies	\$	\$ 300,000	\$ 300,000	\$
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,778,137</b>	<b>\$ 3,383,001</b>	<b>\$ 1,760,971</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (514,076)</b>	<b>\$ 867,966</b>	<b>\$ 466,933</b>	<b>\$</b>

Budget Unit **Gold Country Tourism and Promotions - 115**  
 Function General  
 Activity Gold Country Tourism and Promotions - 10970

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 196,801	\$ 185,000	\$ 185,000	\$
<b>Total Taxes</b>	<b>\$ 196,801</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 653	\$ 650	\$ 850	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 653</b>	<b>\$ 650</b>	<b>\$ 850</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 197,454</b>	<b>\$ 185,650</b>	<b>\$ 185,850</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2709 Countywide System Charges	\$ 42	\$ 60	\$ 72	\$
2897 West Slope - Other Activity		4,450	10,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 42</b>	<b>\$ 4,510</b>	<b>\$ 10,072</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 198,860	\$ 185,000	\$ 185,000	\$
<b>Total Other Financing Uses</b>	<b>\$ 198,860</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T - Professional Services	\$ 5,875	\$ 3,690	\$ 3,295	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 5,875</b>	<b>\$ 3,690</b>	<b>\$ 3,295</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 204,777</b>	<b>\$ 193,200</b>	<b>\$ 198,367</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 7,323</b>	<b>\$ 7,550</b>	<b>\$ 12,517</b>	<b>\$</b>

Budget Unit **Lake Tahoe Tourism and Promotions - 145**  
 Function General  
 Activity Lake Tahoe Tourism and Promotions - 10850

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 5,840,943	\$ 5,800,000	\$ 6,000,000	\$
<b>Total Taxes</b>	<b>\$ 5,840,943</b>	<b>\$ 5,800,000</b>	<b>\$ 6,000,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 120,764	\$	\$	\$
6970 Investment Income	(30,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 90,764</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 5,931,707</b>	<b>\$ 5,800,000</b>	<b>\$ 6,000,000</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2555 Prof/Spec Svcs - Purchased	\$	\$ 91,362	\$ 91,362	\$
2709 Countywide System Charges	1,124	1,715	2,803	
2898 No Tahoe Resort Assn	6,446,956	5,240,948	4,524,440	
<b>Total Services &amp; Supplies</b>	<b>\$ 6,448,080</b>	<b>\$ 5,334,025</b>	<b>\$ 4,618,605</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 1,021,629	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 1,021,629</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T - Professional Services	\$ 420,571	\$ 1,079,044	\$ 1,472,757	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 420,571</b>	<b>\$ 1,079,044</b>	<b>\$ 1,472,757</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5004 I/T - Road Fund	\$ 65,175	\$	\$	\$
<b>Total Intrafund Transfers In</b>	<b>\$ 65,175</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 7,955,455</b>	<b>\$ 6,413,069</b>	<b>\$ 6,091,362</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 2,023,748</b>	<b>\$ 613,069</b>	<b>\$ 91,362</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2013-14

Budget Unit **Open Space Fund - 150**  
 Function General  
 Activity Open Space - 22400

Detail by Revenue Category and Expenditure Object	2011-12 Final Actuals	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 50,522	\$ 20,000	\$ 20,080	\$
6970 Investment Income	(10,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 40,522</b>	<b>\$ 20,000</b>	<b>\$ 20,080</b>	<b>\$</b>
<b>Donations</b>				
8755 Donation	\$ 202,273	\$ 200,000	\$ 200,000	\$
<b>Total Donations</b>	<b>\$ 202,273</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 2,361	\$ 200,000	\$ 200,000	\$
<b>Total Other Financing Sources</b>	<b>\$ 2,361</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 245,156</b>	<b>\$ 420,000</b>	<b>\$ 420,080</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2840 Special Dept Expense	\$	\$ 220,000	\$ 220,080	\$
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>\$ 220,000</b>	<b>\$ 220,080</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 227,361	\$ 200,000	\$ 200,000	\$
<b>Total Other Charges</b>	<b>\$ 227,361</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 745,309	\$	\$	\$
3780 Contrib to Other Funds	207,000			
<b>Total Other Financing Uses</b>	<b>\$ 952,309</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,179,670</b>	<b>\$ 420,000</b>	<b>\$ 420,080</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 934,514</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8193 Other Services	326,431	803,232	1,049,181	
<b>Total Operating Revenues</b>	<b>\$ 326,431</b>	<b>\$ 803,232</b>	<b>\$ 1,049,181</b>	<b>\$</b>
<b>Operating Expenses</b>				
2290 Maintenance - Equipment	51,026	57,139	57,138	
2292 Maintenance - Software	488,445	505,918	801,535	
2405 Materials - Bldgs & Impr		7,500	7,500	
2555 Prof/Spec Svcs - Purchased	48,789	681,751	384,580	
2709 Countywide System Charges	245			
2710 Rents & Leases - Equipment	227,924	289,224	327,177	
2838 Special Dept Expense-1099 Reportable	4,948		23,116	
3701 Equipment Depreciation	6,802	6,802		
3706 Intangible Assets Depreciation	471,704	471,704		
3775 Operating Transfer Out			257,195	
3780 Contrib to Other Funds		500,000		
<b>Total Operating Expenses</b>	<b>\$ 1,299,883</b>	<b>\$ 2,520,038</b>	<b>\$ 1,858,241</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (973,452)</b>	<b>\$ (1,716,806)</b>	<b>\$ (809,060)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(41,451)	(41,451)	(11,135)	
6950 Interest	61,323	75,000	63,000	
6970 Investment Income	(15,146)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 4,726</b>	<b>\$ 33,549</b>	<b>\$ 51,865</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (968,726)</b>	<b>\$ (1,683,257)</b>	<b>\$ (757,195)</b>	<b>\$</b>
3775 Operating Transfer Out	(124,638)			
8954 Operating Transfers In		100,000		
<b>Change in Net Assets</b>	<b>\$ (1,093,364)</b>	<b>\$ (1,583,257)</b>	<b>\$ (757,195)</b>	<b>\$</b>
Net Assets - Beginning Balance	7,039,303	5,945,940	4,362,683	
Net Assets - Ending Balance	<b>\$ 5,945,940</b>	<b>\$ 4,362,683</b>	<b>\$ 3,605,488</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2013-14

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

Operating Detail	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8220 Casino - Property Tax In Lieu			500,000	
<b>Total Operating Revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$ 500,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
2274 Delivery & Freight Charges	11,175			
2290 Maintenance - Equipment	2,400			
2292 Maintenance - Software	113,500			
2511 Printing	96			
2524 Postage	377			
2534 Operating Materials	284,247			
2555 Prof/Spec Svcs - Purchased	382,797	501,615	500,000	
2556 Prof/Spec Svcs - County	19,912			
2701 Publications & Legal Notices	376			
2709 Countywide System Charges			116	
2840 Special Dept Expense	90,624			
3551 Transfer Out A-87 Costs		11,765	36,387	
3701 Equipment Depreciation	478,350			
3702 Bldg & Impr Depreciation	136,646			
<b>Total Operating Expenses</b>	<b>\$ 1,520,500</b>	<b>\$ 513,380</b>	<b>\$ 536,503</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,520,500)</b>	<b>\$ (513,380)</b>	<b>\$ (36,503)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
6950 Interest	14,704	13,380	13,380	
6970 Investment Income	(4,098)			
7232 State Aid - Other	55,500			
8782 Contributions from Oth Govt Agencies		500,000		
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 66,106</b>	<b>\$ 513,380</b>	<b>\$ 13,380</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,454,394)</b>	<b>\$</b>	<b>\$ (23,123)</b>	<b>\$</b>
8954 Operating Transfers In	685,793			
<b>Change in Net Assets</b>	<b>\$ (768,601)</b>	<b>\$</b>	<b>\$ (23,123)</b>	<b>\$</b>
Net Assets - Beginning Balance	6,850,915	6,659,864	6,137,864	
Net Assets - Ending Balance	<b>\$ 6,659,864</b>	<b>\$ 6,137,864</b>	<b>\$ 6,114,741</b>	<b>\$</b>
<b>Memo:</b>				
4001 Land	\$	\$ 190,000	\$	\$
4451 Equipment	321,374	332,000		