

<b>COUNTY EXECUTIVE OFFICE NON-DEPARTMENTAL APPROPRIATION SUMMARY Fiscal Year 2014-15</b>					
<b>ADMINISTERED BY:</b>		<b>COUNTY EXECUTIVE OFFICER</b>			
Appropriations	FY 2012-13	FY 2013-14	FY 2014-15	FY 2014-15	
	Actuals	Est / Actual	Requested Budget	Recommended Budget	% Change from 2013-14
<b>GENERAL FUND</b>					
Appropriation for Contingencies	\$ -	\$ 5,569,336	\$ 5,569,336	\$ 6,981,844	25.4%
Community & Agency Support	\$ 3,130,720	\$ 6,614,490	\$ 6,330,997	\$ 6,540,470	-1.1%
Contribution to Facilities and Infrastructure	\$ 9,955,766	\$ 10,671,773	\$ 10,671,773	\$ 10,707,130	0.3%
Criminal Justice Other Programs	\$ 9,523,686	\$ 9,764,808	\$ 9,372,339	\$ 9,790,580	0.3%
Contribution to Public Safety	\$ 73,732,304	\$ 76,615,427	\$ 79,426,309	\$ 80,264,839	4.8%
Contribution to Health & Human Services	\$ 324,034	\$ 200,884	\$ -	\$ -	-100.0%
Contribution to Other Debt Service	\$ 3,053,615	\$ 3,473,593	\$ 3,474,092	\$ 3,295,187	-5.1%
Subtotal General Fund	\$ 99,720,125	\$ 112,910,311	\$ 114,844,846	\$ 117,580,050	4.1%
<b>OTHER OPERATING FUNDS</b>					
Community Revitalization Fund - Fund 104	\$ 1,421,245	\$ 477,300	\$ 377,300	\$ 377,300	-21.0%
Criminal Justice CEO - Fund 110	\$ 838,210	\$ 2,143,748	\$ 1,779,545	\$ 1,447,017	-32.5%
Gold Country Tourism and Promotions - Fund 115	\$ 188,750	\$ 207,339	\$ 193,512	\$ 193,512	-6.7%
Lake Tahoe Tourism and Promotions - Fund 145	\$ 9,638,143	\$ 7,671,732	\$ 6,225,000	\$ 6,725,000	-12.3%
Open Space - Fund 150	\$ 176,500	\$ 745,080	\$ 420,080	\$ 420,080	-43.6%
Subtotal Other Operating Funds	\$ 12,262,848	\$ 11,245,199	\$ 8,995,437	\$ 9,162,909	-18.5%
<b>INTERNAL SERVICE FUNDS</b>					
Countywide Systems - Fund 250/104	\$ 1,990,821	\$ 3,097,086	\$ 1,837,050	\$ 1,824,588	-41.1%
Countywide Radio Project* - Fund 250/101	\$ 1,715,687	\$ 536,503	\$ 535,611	\$ 522,238	-2.7%
Subtotal Internal Service Funds	\$ 3,706,508	\$ 3,633,589	\$ 2,372,661	\$ 2,346,826	-35.4%
<b>TOTAL ALL FUNDS</b>	\$ 115,689,481	\$ 127,789,099	\$ 126,212,944	\$ 129,089,785	1.0%

\*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 2014-15 budget total \$128,089,785, an increase of 1% from FY 2013-14. Of the total amount, the General Fund supported appropriations total \$117,580,050, an increase of 4% since last year due largely to increasing contributions to public safety in accordance with the multi-year budget framework and cost increases due to the alignment of costs for A-87 and the Placer County Government Center Campus. The Contributions to Health & Human Services appropriation is eliminated due to realignment of program costs; there is no longer a technical need for the separate appropriation as all costs now are accounted for within the HHS appropriations.

The remaining Non-Departmental expenditures of \$11,509,735 are the funds for affordable housing grants, Transient Occupancy Tax, Open Space, and the Internal Service Funds for Countywide and Radio Systems. Each

## Non-Departmental

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of these appropriations have decreased year-over-year in the Proposed Budget, but will continue to be evaluated as they are predominantly driven by revenue receipts.

Significant budget adjustments are noted below.

### APPROPRIATION SUMMARY

Below reflects program purpose for department appropriations as well as major budget adjustments. Further detail can be found beginning on page 396.

Appropriation for Contingencies 09992 Non-Departmental Operations Service System
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**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.

**Major Budget Items: FY 2014-15 Proposed Budget**

- The countywide alignment of costs to programs increases this budget by \$1,245,793 for A-87 (\$919,462) and the Placer County Government Center (\$326,331).
- A-87 revenue is reduced \$10.6 million. Revenue is now recognized in the appropriate General Fund central service departments (i.e., Administrative Services, Auditor-Controller's Office, Treasurer-Tax Collector, County Executive Office, Personnel Department, etc.).

GF Contribution – Facilities and Infrastructure 10790 Capital Facility Projects Service System
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**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 service delivery to the public in Placer County.

**Major Budget Items: FY 2014-15 Proposed Budget**

- Countywide alignment of costs creates an increase in revenue from A-87 of \$2,082,872.

Criminal Justice Other Programs 21480 Public Protection Service System
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**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 Items: FY 2014-15 Proposed Budget**

- Increase of \$211,661 in Services and Supplies due to projected increase in Public Defender contracts.

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David Boesch, County Executive Officer

## Non-Departmental

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Community and Agency Support 10070 Non-Departmental Operations Service System
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**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:

Uninsurable Defense Costs	1,000,000
Contribution to General Liability Insurance	767,908
Contribution to County Library	991,317
Middle Fork Project	590,608
Classification/Compensation Study funding	300,000
Fire Mitigation / Biomass Removal	279,433
Miscellaneous	229,336
Fire District Radio Charges	219,000
Legislative Advocate Contracts	204,180
PCWA Middlefork	200,000
Professional Services - various	200,000
Sierra-Sacramento Valley Emergency Medical Services	181,035
Economic and Fiscal Studies	175,000
Middle Fork Re-licensing Consultant	175,000
Tahoe Regional Planning Agency	144,417
LAFCO	134,202
Placer County Arts Council	120,000
Contribution to Flood Control District	119,300
Special Community Contributions - Revenue Sharing	100,000
Placer County Air Pollution Control District	58,580
California State Association of Counties	52,305
Area 4 Agency on Aging	50,801
Response for Health Issues	50,000
Law Enforcement Chaplaincy	35,000
Placer County Resource Conservation District Services	30,000
Senior Initiatives	30,000
County Fairgrounds Programs	25,000
Law Library	20,000
Sacramento Area Council of Governments	17,145
Regional Council of Rural Counties	14,395
Local Chambers - Memberships & Contributions	12,508
American River Authority	5,000
Gold Country Fair	5,000
Fish and Game	4,000
	<u>6,540,470</u>

**Major Budget Items: FY 2014-15 Proposed Budget**

- Reduced \$580,000 in ongoing funds to delete funding for the Voluntary Separation Program.
- Reduced \$387,015 in contribution funds for the Library's A-87 costs.
- Reduced \$500,000 in ongoing funds for the Service Delivery Project.
- Increase \$590,608 in ongoing funds for the Middle Fork Project, offset by reimbursement revenue.
- Increase \$500,000 in ongoing funds for uninsurable defense costs.

## Non-Departmental

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### 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 Items: FY 2014-15 Proposed Budget**

- Increase \$3,522,238 for Contribution to Other Funds related to the General Fund Contribution to Public Safety operational budgets.

### 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 Items: FY 2014-15 Proposed Budget**

- This appropriation is eliminated in FY 2014-15 as costs are now included in the Health and Human Services Department's appropriations.

### Contribution to Other Debt Service 89350

Non-Departmental Operations Service System

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

**Major Budget Items: FY 2014-15 Proposed Budget**

- Reduce \$179,685 in ongoing funds as a result of the 2006 and 2007 Certificates of Participation refunding.

### Community Revitalization Fund 22770

Non-Departmental 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 Items: FY 2014-15 Proposed Budget**

- Reduce \$100,000 in one-time CDBG and HOME loan expenditures.
- Reduce \$85,200 in one-time federal aid for CDBG and HOME loans.
- Reduce \$14,800 in on-going fund interest earnings.

### 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.

## Non-Departmental

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### Major Budget Items: FY 2014-15 Proposed Budget

- Decrease \$699,733 for Sales Tax Realignment for Public Safety (AB109) due to removal of one time revenues from the prior year.
- Decrease \$237,000 for Professional Services related to the Criminal Justice Master Planning consultant contract.
- Decrease \$50,000 for Appropriations for Contingencies.
- The countywide alignment of costs to programs decreases this budget by a \$332,528 for reductions to the A-87 cost allocation plan.
- Increase \$760,440 for Other General Reimbursement revenues related to the Middle Fork Project and Operating Transfer Out for a transfer to the Sheriff's Office to reimburse for Middle Fork Project Area patrol services.

### Gold Country Tourism & Promotions 10970

Non-Departmental Operations Service System

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

### Major Budget Items: FY 2014-15 Proposed Budget

- None.

### Lake Tahoe Tourism & Promotion 10850

Non-Departmental 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 Items: FY 2014-15 Proposed Budget

- Reduce \$749,324 in expenditures to align the North Lake Tahoe Resort Association contract to estimated Tahoe Transient Occupancy Tax revenues. Amounts to be revisited at Final Budget following FY 2013-14 receipts and trending.

### Open Space 22400

Non-Departmental 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 Items: FY 2014-15 Proposed Budget

- Decreased expenditures by \$325,000 as one-time property and right-of-way acquisitions for Hidden Falls Park connectivity was completed.

Countywide Systems (Internal Service Fund) 06240  
Non-Departmental 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 Items: FY 2014-15 Proposed Budget**

- Reduce one-time funds to delete funding of \$477,110 for a new performance management system and \$150,000 for ACORN consulting.
- Reduce \$797,795 one-time funding for PC replacement costs due to the Windows 7 operating system migration.

Countywide Radio Project (Internal Service Fund) 06246  
Non-Departmental Operations Service System

**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 Items: FY 2014-15 Proposed Budget**

- None.

Budget Unit **General Fund - 100**

Function **General**

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6100 Current Secured Property Taxes	\$ 85,182,171	\$ 88,000,000	\$ 91,796,595	\$
6106 Railroad Unitary Property Taxes	77,845			
6107 Unitary & Op Non-Unitary Property Taxes	2,596,771	2,608,972	2,666,674	
6108 Property Tax Impounds	(17,595)			
6111 Current Unsecured Property Taxes	2,210,064	2,175,000	2,324,156	
6123 RDA Pass-Throughs		1,400,000	1,433,857	
6126 Prop Tx ABX1_26 Residual Distr	1,398,022			
6127 Prop Tx ABX1_26 RPTTF Distr	117,739			
6128 Prop Tx ABX1_26 Asset Distr	1,210,275			
6132 Delinquent Secured Property Taxes	(125,671)	(11,000)	(125,671)	
6140 Delinquent Unsecured Property Taxes	42,927	35,000	35,000	
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	3,246,872	3,136,535	3,485,117	
6156 Sales & Use Taxes	9,492,810	9,477,799	10,300,000	
6159 Sales Tax in Lieu of Prop Tx	2,300,514	2,000,000	2,350,000	
6160 Timber Tax	27,439	100,000	50,000	
6165 Delinquent Unsec Aircraft Property Taxes	2,936			
6166 Current Unsec Aircraft Property Taxes	114,450	110,400	110,400	
6167 Hotel/Motel tax	4,689,310	4,300,000	4,400,000	
6169 Racehorse Tax	21			
6171 Current Supplemental Property Taxes	1,121,874	1,000,000	1,200,000	
6196 Delinquent Supplemental Property Taxes	(18,517)			
6199 Prop 1A Suspension Reduction	1			
6287 Property Tx In Lieu of Vehicle Lic Fee	27,689,872	28,500,000	29,949,825	
<b>Total Taxes</b>	<b>\$ 141,360,130</b>	<b>\$ 142,832,706</b>	<b>\$ 149,975,953</b>	<b>\$</b>
<b>Licenses, Permits &amp; Franchises</b>				
6770 Franchises	\$ 1,655,003	\$ 1,600,000	\$ 1,600,000	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 1,655,003</b>	<b>\$ 1,600,000</b>	<b>\$ 1,600,000</b>	<b>\$</b>
<b>Fines, Forfeits &amp; Penalties</b>				
6262 Property Tax Penalties from TxLossResFd	\$ 7,778,576	\$ 6,000,000	\$ 5,000,000	\$
6863 Penalties & Costs-Delinquent Taxes	430,864	500,000	500,000	
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 8,209,440</b>	<b>\$ 6,500,000</b>	<b>\$ 5,500,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ (187,799)	\$	\$	\$
6957 R&T Code Section 5151 Interest Refunded	(144,619)			
6970 Investment Income	(921,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ (1,253,418)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7112 RDA Pass-Throughs	\$ 2,255,528	\$	\$	\$
7148 Federal In Lieu Taxes	502,776			
7149 Other In Lieu Taxes			304,176	
7205 Homeowners Property Tax Relief	956,541	960,000	960,000	
7407 State Highway Vehicle In-Lieu (B)	153,960			
<b>Total Intergovernmental Revenue</b>	<b>\$ 3,868,805</b>	<b>\$ 960,000</b>	<b>\$ 1,264,176</b>	<b>\$</b>
<b>Charges for Services</b>				
8096 SB2557-Tax Admin Fee-Cities	\$ (2,777,536)	\$	\$	\$
8100 Assessment/Tax Collection Fees	77,218	44,000	44,000	
8219 Casino - Sales Tax In Lieu	264,824			
8220 Casino - Property Tax In Lieu		4,794,000		
8222 Casino - TOT In Lieu	374,989	400,000		
8263 Development Fees	348,750			
8527 Transfer In A-87 Costs	12,412,514	11,494,440	(454,666)	
<b>Total Charges for Services</b>	<b>\$ 10,700,759</b>	<b>\$ 16,732,440</b>	<b>\$ (410,666)</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 216,612	\$	\$	\$
8768 Revenue Cancelled Warrants	133,285			
<b>Total Miscellaneous Revenues</b>	<b>\$ 349,897</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 165,190	\$	\$	\$

Budget Unit **General Fund - 100**

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Other Financing Sources</b>	\$ 165,190	\$	\$	\$
<b>Total Revenue</b>	\$ 165,055,806	\$ 168,625,146	\$ 157,929,463	\$
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2415 Campus Services-PCGC	\$	\$	\$ 326,331	\$
<b>Total Services &amp; Supplies</b>	\$	\$	\$ 326,331	\$
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	\$ 919,462	\$
<b>Total Other Charges</b>	\$	\$	\$ 919,462	\$
<b>Appropriation for Contingencies</b>				
5600 Appropriation for Contingencies	\$	\$ 5,569,336	\$ 5,736,051	\$
<b>Total Appropriation for Contingencies</b>	\$	\$ 5,569,336	\$ 5,736,051	\$
<b>Total Expenditures / Appropriations</b>	\$	\$ 5,569,336	\$ 6,981,844	\$
<b>Net Cost</b>	\$ (165,055,806)	\$ (163,055,810)	\$ (150,947,619)	\$

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 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	\$ 125,831	\$ 124,000	\$ 124,000	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 125,831</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7254 Forest Reserve - Title III	\$ 108,811	\$ 251,014	\$ 279,433	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 108,811</b>	<b>\$ 251,014</b>	<b>\$ 279,433</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 137,353	\$ 375,000	\$ 965,608	\$
<b>Total Charges for Services</b>	<b>\$ 137,353</b>	<b>\$ 375,000</b>	<b>\$ 965,608</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 371,995</b>	<b>\$ 750,014</b>	<b>\$ 1,369,041</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 180,240	\$ 208,200	\$ 219,000	\$
2140 Gen Liability Ins		311,907	767,908	
2439 Membership/Dues	93,796	124,192	114,192	
2456 Misc Expense		20,000	20,000	
2500 Special Contributions	35,650	60,000	100,000	
2555 Prof/Spec Svcs - Purchased	410,073	972,411	884,000	
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	
2701 Publications & Legal Notices	992			
2709 Countywide System Charges	1,270	1,178	997	
2838 Special Dept Expense-1099 Reportable	135		180	
2840 Special Dept Expense	36,500	1,467,704	852,108	
3547 AB2838 - LAFCO Fees			134,202	
<b>Total Services &amp; Supplies</b>	<b>\$ 807,656</b>	<b>\$ 3,214,592</b>	<b>\$ 3,141,587</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 502,642	\$ 698,216	\$ 704,833	\$
<b>Total Other Charges</b>	<b>\$ 502,642</b>	<b>\$ 698,216</b>	<b>\$ 704,833</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 111,492	\$ 800,000	\$ 800,000	\$
3780 Contrib to Other Funds	1,593,796	1,640,532	1,114,617	
<b>Total Other Financing Uses</b>	<b>\$ 1,705,288</b>	<b>\$ 2,440,532</b>	<b>\$ 1,914,617</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T - Professional Services	\$ 109,558	\$ 200,174	\$ 703,874	\$
5840 I/T Special Dept Expense	5,576	60,976	75,559	
<b>Total Intrafund Transfers Out</b>	<b>\$ 115,134</b>	<b>\$ 261,150</b>	<b>\$ 779,433</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,130,720</b>	<b>\$ 6,614,490</b>	<b>\$ 6,540,470</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 2,758,725</b>	<b>\$ 5,864,476</b>	<b>\$ 5,171,429</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
 Function Public Ways and Facilities  
 Activity GF Contrib-Facilities and Infrastructure - 10790

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 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	\$ 1,224,394	\$ 1,139,926	\$ 3,222,798	\$
<b>Total Charges for Services</b>	<b>\$ 1,224,394</b>	<b>\$ 1,139,926</b>	<b>\$ 3,222,798</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,224,394</b>	<b>\$ 1,139,926</b>	<b>\$ 3,222,798</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 Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	\$ 35,357	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 35,357</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 4,500,000	\$ 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	1,682,168	2,107,622	2,107,622	
<b>Total Other Financing Uses</b>	<b>\$ 9,953,064</b>	<b>\$ 10,378,518</b>	<b>\$ 10,378,518</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5881 I/T-Road Services	\$ 2,702	\$	\$	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 2,702</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 9,955,766</b>	<b>\$ 10,671,773</b>	<b>\$ 10,707,130</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 8,731,372</b>	<b>\$ 9,531,847</b>	<b>\$ 7,484,332</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6850 Vehicle Code Fines	\$ 29,674	\$ 35,000	\$ 30,000	\$
6856 Other Court Fines	735,724	800,000	740,000	
6860 Forfeitures & Penalties	6,308	3,000	4,000	
6871 Traffic School Fees-77%	1,074,325	1,100,000	900,000	
6881 Parking Surcharge	14,606	17,000	15,000	
6882 Administrative Screening Fees	29,580	10,000	8,000	
6883 Citation Processing Fee	789	2,000	1,000	
6884 Penalty Assess-PC 1464	392,590	490,000	420,000	
6885 Rec/Index Fee-GC 27361	505,425	375,000	375,000	
6887 Traffic School Fees-\$24	197,835	200,000	200,000	
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 2,986,856</b>	<b>\$ 3,032,000</b>	<b>\$ 2,693,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
8782 Contributions from Oth Govt Agencies	\$ 368,882	\$	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 368,882</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8126 Public Defender Fees	\$ 22,441	\$ 25,000	\$ 19,000	\$
8145 Court Fees/Costs	27,312	70,500	30,000	
8146 Probate/Guardianship Investigations	2,339	10,000	7,000	
<b>Total Charges for Services</b>	<b>\$ 52,092</b>	<b>\$ 105,500</b>	<b>\$ 56,000</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$	\$ 1,000	\$ 1,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 64,800	\$ 72,900	\$ 64,800	\$
<b>Total Other Financing Sources</b>	<b>\$ 64,800</b>	<b>\$ 72,900</b>	<b>\$ 64,800</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 3,472,630</b>	<b>\$ 3,211,400</b>	<b>\$ 2,814,800</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1315 Workers Comp Insurance	\$	\$ 342	\$ 1,225	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>\$ 342</b>	<b>\$ 1,225</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 1,332	\$ 1,700	\$ 3,200	\$
2258 Defense Experts	197,613	300,000	275,000	
2259 Grand Jury Meetings	32,190	36,000	35,000	
2290 Maintenance - Equipment	185			
2404 Maintenance Services	1,086	300	300	
2415 Campus Services-PCGC			7,053	
2456 Misc Expense	53	100		
2481 PC Acquisition	1,457			
2498 Contract Public Defender	6,112,388	6,081,518	6,381,518	
2511 Printing	4,893	8,200	9,200	
2522 Other Supplies	27	100	100	
2523 Office Supplies & Exp	922	1,000	1,000	
2524 Postage	1,929	3,359	3,444	
2540 Court Reporting		2,500	2,500	
2541 Court Appointed Counsel	171,079	250,000	215,000	
2542 Court Reporting Outside Vendor	5,492	30,000	30,000	
2543 Investigators	41,255	110,000	90,000	
2545 Extraordinary Homicides	20,825			
2555 Prof/Spec Svcs - Purchased	71,630	87,900	79,800	
2556 Prof/Spec Svcs - County	3,893	100	3,408	
2559 County Litter Program	310			
2561 Legal Services		1,000	1,000	
2709 Countywide System Charges	3,088	3,142	6,427	
2727 Rents & Leases - Bldgs & Impr		4,000	2,000	
2838 Special Dept Expense-1099 Reportable	340	1,530	1,530	
2840 Special Dept Expense	316	80,000	80,000	
2844 Training	2,550	5,000	5,000	

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
2931 Travel & Transportation	3			
2932 Mileage	38,576	32,000	32,000	
2955 Prof & Spec Serv & Med	85,180	150,000	140,000	
2964 Meals/Food Purchases	509	1,000	1,000	
2966 Drug & Alcohol Testing	6,515	15,000	15,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 6,805,636</b>	<b>\$ 7,205,449</b>	<b>\$ 7,420,480</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 146,804	\$ 149,504	\$ 159,890	\$
3551 Transfer Out A-87 Costs			111,188	
3972 St Ct Oper - MOE	2,131,218	2,300,000	2,000,342	
<b>Total Other Charges</b>	<b>\$ 2,278,022</b>	<b>\$ 2,449,504</b>	<b>\$ 2,271,420</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 338,882	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 338,882</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$ 21,592	\$ 20,764	\$ 18,700	\$
5550 I/T - Administration	11,769	24,927	10,916	
5552 I/T - MIS Services	4,008	3,139	2,856	
5556 I/T - Professional Services	48,633	47,683	49,983	
5965 I/T Utilities	15,144	13,000	15,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 101,146</b>	<b>\$ 109,513</b>	<b>\$ 97,455</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 9,523,686</b>	<b>\$ 9,764,808</b>	<b>\$ 9,790,580</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 6,051,056</b>	<b>\$ 6,553,408</b>	<b>\$ 6,975,780</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 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	\$
3547 AB2838 - LAFCO Fees	54,684	134,202		
<b>Total Services &amp; Supplies</b>	<b>\$ 54,684</b>	<b>\$ 234,202</b>	<b>\$</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	320,654	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>\$ 320,654</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$	1,098,010	1,098,010	\$
3780 Contrib to Other Funds	72,579,610	75,156,783	78,679,021	
<b>Total Other Financing Uses</b>	<b>\$ 73,677,620</b>	<b>\$ 76,254,793</b>	<b>\$ 79,777,021</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5880 I/T-Public Safety Svcs	\$	126,432	167,164	\$
<b>Total Intrafund Transfers Out</b>	<b>\$</b>	<b>\$ 126,432</b>	<b>\$ 167,164</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 73,732,304</b>	<b>\$ 76,615,427</b>	<b>\$ 80,264,839</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 73,732,304</b>	<b>\$ 76,615,427</b>	<b>\$ 80,264,839</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Charges for Services</b>				
8219 Casino - Sales Tax In Lieu	\$ 66,206	\$	\$	\$
8527 Transfer In A-87 Costs	782,573	1,023,639		
<b>Total Charges for Services</b>	<b>\$ 848,779</b>	<b>\$ 1,023,639</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 66,206	\$ (85,633)	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 66,206</b>	<b>\$ (85,633)</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 914,985</b>	<b>\$ 938,006</b>	<b>\$</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2840 Special Dept Expense	\$	\$ 486,408	\$	\$
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>\$ 486,408</b>	<b>\$</b>	<b>\$</b>
<b>Other Charges</b>				
3080 Support & Care of Persons	\$ 53,472	\$ 62,000	\$	\$
<b>Total Other Charges</b>	<b>\$ 53,472</b>	<b>\$ 62,000</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 250,000	\$	\$	\$
3780 Contrib to Other Funds	20,562	97,875		
<b>Total Other Financing Uses</b>	<b>\$ 270,562</b>	<b>\$ 97,875</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5840 I/T Special Dept Expense	\$	\$ (445,399)	\$	\$
<b>Total Intrafund Transfers Out</b>	<b>\$</b>	<b>\$ (445,399)</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 324,034</b>	<b>\$ 200,884</b>	<b>\$</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (590,951)</b>	<b>\$ (737,122)</b>	<b>\$</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 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	\$	825	\$	\$
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>825</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$	3,052,790	\$	3,473,593
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>3,052,790</b>	<b>\$</b>	<b>3,295,187</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>3,053,615</b>	<b>\$</b>	<b>3,473,593</b>
<b>Net Cost</b>	<b>\$</b>	<b>3,053,615</b>	<b>\$</b>	<b>3,295,187</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 14,413	\$ 14,800	\$	\$
6970 Investment Income	(12,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 2,413</b>	<b>\$ 14,800</b>	<b>\$</b>	<b>\$</b>
Intergovernmental Revenue				
7344 Federal Aid	\$ 982,533	\$ 462,500	\$ 377,300	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 982,533</b>	<b>\$ 462,500</b>	<b>\$ 377,300</b>	<b>\$</b>
Charges for Services				
8791 Principal Income-Loan Repayments	\$ 63,125	\$	\$	\$
8792 Interest Income-Loan Repayments	17,441			
<b>Total Charges for Services</b>	<b>\$ 80,566</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Other Financing Sources				
8780 Contributions from Other Funds	\$ 78,810	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 78,810</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,144,322</b>	<b>\$ 477,300</b>	<b>\$ 377,300</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2292 Maintenance - Software	\$	\$ 5,400	\$ 5,400	\$
2555 Prof/Spec Svcs - Purchased	1,080			
2556 Prof/Spec Svcs - County	39,013	7,000	7,000	
2701 Publications & Legal Notices		1,200	1,200	
<b>Total Services &amp; Supplies</b>	<b>\$ 40,093</b>	<b>\$ 13,600</b>	<b>\$ 13,600</b>	<b>\$</b>
Other Charges				
3760 CDBG Loans	\$	\$ 100,000	\$ 100,000	\$
3762 HOME Loans	913,398	300,000	200,000	
3765 RDA Affordable Housing Loans	161,573			
3769 NSP Loans	85,297			
<b>Total Other Charges</b>	<b>\$ 1,160,268</b>	<b>\$ 400,000</b>	<b>\$ 300,000</b>	<b>\$</b>
Other Financing Uses				
3780 Contrib to Other Funds	\$ 220,884	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 220,884</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Intrafund Transfers Out				
5556 I/T - Professional Services	\$	\$ 63,700	\$ 63,700	\$
<b>Total Intrafund Transfers Out</b>	<b>\$</b>	<b>\$ 63,700</b>	<b>\$ 63,700</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,421,245</b>	<b>\$ 477,300</b>	<b>\$ 377,300</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 276,923</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 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	\$ 180,392	\$	\$	\$
6970 Investment Income	(117,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 63,392</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7430 Sales Tax Realignment for Public Safety	\$ 2,010,940	\$ 800,604	\$ 100,871	\$
8782 Contributions from Oth Govt Agencies	142,857	142,857	142,857	
<b>Total Intergovernmental Revenue</b>	<b>\$ 2,153,797</b>	<b>\$ 943,461</b>	<b>\$ 243,728</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$	\$	\$ 760,440	\$
<b>Total Charges for Services</b>	<b>\$</b>	<b>\$</b>	<b>\$ 760,440</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$ 281,838	\$	\$ 365,728	\$
8780 Contributions from Other Funds	93,170	93,171	93,171	
8954 Operating Transfers In	205,183	365,728		
<b>Total Other Financing Sources</b>	<b>\$ 580,191</b>	<b>\$ 458,899</b>	<b>\$ 458,899</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,797,380</b>	<b>\$ 1,402,360</b>	<b>\$ 1,463,067</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2555 Prof/Spec Svcs - Purchased	\$ 73,998	\$ 403,933	\$ 166,933	\$
2709 Countywide System Charges			416	
2844 Training	825	145,777		
2931 Travel & Transportation	795			
2933 Lodging	280			
2964 Meals/Food Purchases	48			
<b>Total Services &amp; Supplies</b>	<b>\$ 75,946</b>	<b>\$ 549,710</b>	<b>\$ 167,349</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 281,838	\$ 365,728	\$ 33,200	\$
3810 Lease Purchase Principal	214,030	219,329	224,760	
3830 Lease Purchase Interest	21,998	16,699	11,268	
<b>Total Other Charges</b>	<b>\$ 517,866</b>	<b>\$ 601,756</b>	<b>\$ 269,228</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 244,398	\$	\$ 760,440	\$
<b>Total Other Financing Uses</b>	<b>\$ 244,398</b>	<b>\$</b>	<b>\$ 760,440</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T Maintenance - Services	\$	\$ 692,282	\$	\$
<b>Total Intrafund Transfers Out</b>	<b>\$</b>	<b>\$ 692,282</b>	<b>\$</b>	<b>\$</b>
<b>Appropriation for Contingencies</b>				
5600 Appropriation for Contingencies	\$	\$ 300,000	\$ 250,000	\$
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$ 300,000</b>	<b>\$ 250,000</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 838,210</b>	<b>\$ 2,143,748</b>	<b>\$ 1,447,017</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (1,959,170)</b>	<b>\$ 741,388</b>	<b>\$ (16,050)</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	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 193,972	\$ 185,000	\$ 190,000	\$
<b>Total Taxes</b>	<b>\$ 193,972</b>	<b>\$ 185,000</b>	<b>\$ 190,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 1,088	\$ 850	\$ 900	\$
6970 Investment Income	(1,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 88</b>	<b>\$ 850</b>	<b>\$ 900</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 194,060</b>	<b>\$ 185,850</b>	<b>\$ 190,900</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2709 Countywide System Charges	\$ 60	\$ 72	\$	\$
2897 West Slope - Other Activity		10,000		
<b>Total Services &amp; Supplies</b>	<b>\$ 60</b>	<b>\$ 10,072</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 185,000	\$ 193,972	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 185,000</b>	<b>\$ 193,972</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T - Professional Services	\$ 3,690	\$ 3,295	\$ 193,512	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 3,690</b>	<b>\$ 3,295</b>	<b>\$ 193,512</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 188,750</b>	<b>\$ 207,339</b>	<b>\$ 193,512</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (5,310)</b>	<b>\$ 21,489</b>	<b>\$ 2,612</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 6,743,006	\$ 6,200,000	\$ 6,200,000	\$
<b>Total Taxes</b>	<b>\$ 6,743,006</b>	<b>\$ 6,200,000</b>	<b>\$ 6,200,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 65,578	\$ 24,000	\$ 25,000	\$
6970 Investment Income	(41,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 24,578</b>	<b>\$ 24,000</b>	<b>\$ 25,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 6,767,584</b>	<b>\$ 6,224,000</b>	<b>\$ 6,225,000</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2555 Prof/Spec Svcs - Purchased	\$	\$ 91,362	\$	\$
2709 Countywide System Charges	1,715	2,803	4,037	
2898 No Tahoe Resort Assn	5,067,116	5,941,810	5,192,486	
<b>Total Services &amp; Supplies</b>	<b>\$ 5,068,831</b>	<b>\$ 6,035,975</b>	<b>\$ 5,196,523</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 3,869,783	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 3,869,783</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T - Professional Services	\$ 699,529	\$ 1,635,757	\$ 1,528,477	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 699,529</b>	<b>\$ 1,635,757</b>	<b>\$ 1,528,477</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 9,638,143</b>	<b>\$ 7,671,732</b>	<b>\$ 6,725,000</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 2,870,559</b>	<b>\$ 1,447,732</b>	<b>\$ 500,000</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2014-15

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

Detail by Revenue Category and Expenditure Object	2012-13 Final Actuals	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 32,928	\$ 20,080	\$ 20,080	\$
6970 Investment Income	(25,000)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 7,928</b>	<b>\$ 20,080</b>	<b>\$ 20,080</b>	<b>\$</b>
<b>Donations</b>				
8755 Donation	\$ 205,493	\$ 200,000	\$ 200,000	\$
<b>Total Donations</b>	<b>\$ 205,493</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 158,339	\$ 236,685	\$ 200,000	\$
<b>Total Other Financing Sources</b>	<b>\$ 158,339</b>	<b>\$ 236,685</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 371,760</b>	<b>\$ 456,765</b>	<b>\$ 420,080</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2556 Prof/Spec Svcs - County	\$ 18,160	\$	\$	\$
2840 Special Dept Expense		220,080	220,080	
<b>Total Services &amp; Supplies</b>	<b>\$ 18,160</b>	<b>\$ 220,080</b>	<b>\$ 220,080</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 158,340	\$ 200,000	\$ 200,000	\$
3940 Right-of-Way		36,685		
<b>Total Other Charges</b>	<b>\$ 158,340</b>	<b>\$ 236,685</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Capital Assets</b>				
4001 Land	\$	\$ 288,315	\$	\$
<b>Total Capital Assets</b>	<b>\$</b>	<b>\$ 288,315</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 176,500</b>	<b>\$ 745,080</b>	<b>\$ 420,080</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (195,260)</b>	<b>\$ 288,315</b>	<b>\$</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8193 Other Services	795,753	1,049,181	1,613,456	
<b>Total Operating Revenues</b>	<b>\$ 795,753</b>	<b>\$ 1,049,181</b>	<b>\$ 1,613,456</b>	<b>\$</b>
<b>Operating Expenses</b>				
2051 Communication Services - Telephone	1,280			
2290 Maintenance - Equipment	28,370	57,138		
2292 Maintenance - Software	494,847	801,535	851,721	
2404 Maintenance Services	110			
2405 Materials - Bldgs & Impr		7,500	7,500	
2511 Printing	9			
2555 Prof/Spec Svcs - Purchased	33,045	1,011,690	650,740	
2709 Countywide System Charges	91		594	
2710 Rents & Leases - Equipment	212,077	327,177	314,842	
2838 Special Dept Expense-1099 Reportable		23,116		
2840 Special Dept Expense	6			
3551 Transfer Out A-87 Costs		11,135	(809)	
3701 Equipment Depreciation	6,802			
3706 Intangible Assets Depreciation	471,704			
3775 Operating Transfer Out		857,795		
<b>Total Operating Expenses</b>	<b>\$ 1,248,341</b>	<b>\$ 3,097,086</b>	<b>\$ 1,824,588</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (452,588)</b>	<b>\$ (2,047,905)</b>	<b>\$ (211,132)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(79,386)			
3780 Contrib to Other Funds	(500,000)			
6950 Interest	46,663	63,000	65,000	
6970 Investment Income	(35,000)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (567,723)</b>	<b>\$ 63,000</b>	<b>\$ 65,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,020,311)</b>	<b>\$ (1,984,905)</b>	<b>\$ (146,132)</b>	<b>\$</b>
3775 Operating Transfer Out	(85,221)			
8954 Operating Transfers In	257,347			
<b>Change in Net Assets</b>	<b>\$ (848,185)</b>	<b>\$ (1,984,905)</b>	<b>\$ (146,132)</b>	<b>\$</b>
Net Assets - Beginning Balance	5,945,940	5,097,771	3,112,866	
Net Assets - Ending Balance	<b>\$ 5,097,771</b>	<b>\$ 3,112,866</b>	<b>\$ 2,966,734</b>	<b>\$</b>
<b>Memo:</b>				
4161 Intangible Assets	\$ 77,873	\$	\$	\$

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2014-15

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

Operating Detail	2012-13 Actual	2013-14 Estimated	2014-15 Recommended	2014-15 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8220 Casino - Property Tax In Lieu		500,000	500,000	
<b>Total Operating Revenues</b>	<b>\$</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
2274 Delivery & Freight Charges	356			
2290 Maintenance - Equipment	1,077			
2511 Printing	601			
2524 Postage	7			
2534 Operating Materials	86,670			
2555 Prof/Spec Svcs - Purchased	243,103	500,000	500,000	
2556 Prof/Spec Svcs - County	3,419			
2701 Publications & Legal Notices	358			
2709 Countywide System Charges	355	116	70	
2710 Rents & Leases - Equipment	50,473			
2770 Fuels & Lubricants	1,086			
2840 Special Dept Expense	39,747			
3551 Transfer Out A-87 Costs	11,690	36,387	22,168	
3701 Equipment Depreciation	504,027			
3702 Bldg & Impr Depreciation	191,486			
<b>Total Operating Expenses</b>	<b>\$ 1,134,455</b>	<b>\$ 536,503</b>	<b>\$ 522,238</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,134,455)</b>	<b>\$ (36,503)</b>	<b>\$ (22,238)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
6950 Interest	11,681	13,380	14,040	
6970 Investment Income	(9,000)			
7232 State Aid - Other	39,000			
8780 Contributions from Other Funds	500,000			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 541,681</b>	<b>\$ 13,380</b>	<b>\$ 14,040</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (592,774)</b>	<b>\$ (23,123)</b>	<b>\$ (8,198)</b>	<b>\$</b>
8333 Capital Asset Transfer (In)	17,578			
8954 Operating Transfers In	500,000			
<b>Change in Net Assets</b>	<b>\$ (75,196)</b>	<b>\$ (23,123)</b>	<b>\$ (8,198)</b>	<b>\$</b>
Net Assets - Beginning Balance	6,659,864	6,922,891	6,899,768	
Net Assets - Ending Balance	<b>\$ 6,922,891</b>	<b>\$ 6,899,768</b>	<b>\$ 6,891,570</b>	<b>\$</b>
<b>Memo:</b>				
4001 Land	\$ 164,088	\$	\$	\$
4451 Equipment	417,144			