

<b>COUNTY EXECUTIVE OFFICE NON-DEPARTMENTAL APPROPRIATION SUMMARY Fiscal Year 2015-16</b>					
<b>ADMINISTERED BY:</b>		<b>COUNTY EXECUTIVE OFFICER</b>			
Appropriations	FY 2013-14	FY 2014-15	FY 2015-16	FY 2015-16	
	Actuals	Est / Actual	Requested Budget	Recommended Budget	% Change from 2014-15
<b>GENERAL FUND</b>					
Appropriation for Contingencies	\$ -	\$ 7,001,793	\$ 7,377,851	\$ 7,350,106	5.0%
Community & Agency Support	\$ 4,649,159	\$ 7,016,561	\$ 7,493,340	\$ 7,341,240	4.6%
Contribution to Facilities and Infrastructure	\$ 14,579,346	\$ 12,173,758	\$ 16,131,247	\$ 12,626,247	3.7%
Criminal Justice Other Programs	\$ 9,010,667	\$ 9,983,755	\$ 10,049,115	\$ 10,048,039	0.6%
Contribution to Public Safety	\$ 81,314,011	\$ 81,183,302	\$ 81,183,444	\$ 86,746,011	6.9%
Contribution to Health & Human Services	\$ 31,384	\$ -	\$ -	\$ -	n/a
Contribution to Other Debt Service	\$ 3,444,093	\$ 3,295,187	\$ 3,238,274	\$ 3,238,274	-1.7%
Subtotal General Fund	\$ 113,028,660	\$ 120,654,356	\$ 125,473,271	\$ 127,349,917	5.5%
<b>OTHER OPERATING FUNDS</b>					
Criminal Justice CEO - Fund 110	\$ 799,085	\$ 1,697,017	\$ 1,461,274	\$ 1,483,367	-12.6%
Gold Country Tourism and Promotions - Fund 115	\$ 207,339	\$ 215,527	\$ 237,353	\$ 237,353	10.1%
Lake Tahoe Tourism and Promotions - Fund 145	\$ 7,819,512	\$ 6,981,470	\$ 8,135,164	\$ 8,135,164	16.5%
Open Space - Fund 150	\$ 659,470	\$ 420,080	\$ 1,420,950	\$ 420,950	0.2%
Debt Service - Fund 190	\$ 42,139,243	\$ 4,180,039	\$ 4,156,894	\$ 4,156,894	-0.6%
Subtotal Other Operating Funds	\$ 51,624,649	\$ 13,494,133	\$ 15,411,635	\$ 14,433,728	7.0%
<b>INTERNAL SERVICE FUNDS</b>					
Countywide Systems - Fund 250/104	\$ 2,538,257	\$ 2,483,498	\$ 2,144,374	\$ 2,213,123	-10.9%
Countywide Radio Project* - Fund 250/101	\$ 982,419	\$ 887,738	\$ 2,369,095	\$ 2,340,724	163.7%
Subtotal Internal Service Funds	\$ 3,520,676	\$ 3,371,236	\$ 4,513,469	\$ 4,553,847	35.1%
<b>TOTAL ALL FUNDS</b>	<b>\$ 168,173,985</b>	<b>\$ 137,519,725</b>	<b>\$ 145,398,375</b>	<b>\$ 146,337,492</b>	<b>6.4%</b>

\*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 2015-16 budget total \$146,337,492, an increase of 6.4% from FY 2014-15. Of the total amount, the General Fund supported appropriations total \$127,349,917, an increase of 5.5% 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 \$18,987,575 are the funds for affordable housing grants, Transient Occupancy Tax, Open Space, and the Internal Service Funds for Countywide and Radio Systems. Each

David Boesch, County Executive Officer

## 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 408.

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 Adjustment(s): FY 2015-16 Proposed Budget**

- Secured Property Tax revenue increases three percent over FY 2014-15 actual receipts, or \$6.6 million over FY 2014-15 Final Budget.
- The General Fund operating contingency of \$6.0 million meets the requirement of the Budget and Financial Policy.

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 Adjustment(s): FY 2015-16 Proposed Budget**

- Increase of \$2.5 million for building maintenance activities that were previously deferred during the recession.
- Increase of \$1.0 million for road maintenance activities that were previously deferred during the recession.

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.

## Non-Departmental

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### Major Budget Adjustment(s): FY 2015-16 Proposed Budget

- None.

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:

Contribution to County Library	1,121,799
Uninsurable Defense Costs	1,000,000
Middle Fork Project	599,912
Retiree Sick Leave Benefit Department Set-Aside	500,000
Professional Services - various	440,000
Other Community Support, Membership, and Contribution	247,517
Fire District Radio Charges	236,160
Legislative Advocate Contracts	204,180
Classification/Compensation Study funding	200,000
PCWA Middle fork	200,000
Service Delivery Project	200,000
Placer County Arts Council	200,000
Fire Mitigation / Biomass Removal	193,294
Sierra-Sacramento Valley Emergency Medical Services	183,768
Economic and Fiscal Studies	175,000
Middle Fork Re-licensing Consultant	175,000
Contribution for Kings Beach Center	150,000
Tahoe Regional Planning Agency	144,998
Contribution to Flood Control District	136,100
LAFCO	134,202
Tahoe Advanced Planning and Economic Development	120,000
County Economic Development	110,000
Special Community Contributions - Revenue Sharing	100,000
Communication Support	83,948
Contribution to Information Technology	75,000
Area 4 Agency on Aging	58,815
Placer County Air Pollution Control District	58,580
California State Association of Counties	53,098
Response for Health Issues	50,000
Placer County Resource Conservation District Services	35,000
Law Enforcement Chaplaincy	35,000
Senior Initiatives	30,000
County Fairgrounds Programs	25,000
Law Library	20,000
Regional Council of Rural Counties	14,395
Sacramento Area Council of Governments	13,573
American River Authority	5,000
Gold Country Fair	5,000
Fish and Game	4,000
Contribution to General Liability Insurance	2,901
	<hr/> 7,341,240 <hr/>

## Non-Departmental

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### **Major Budget Adjustment(s): FY 2015-16 Proposed Budget**

- Transfer \$500,000 for set-aside for the Retiree Sick Leave Benefit from the Employee Benefits appropriation (an internal service fund in FY 2015-16).
- Increase one-time General Fund support \$400,000 to the County Library (see County Library section).
- One-time Successor Agency disposition costs of \$150,000 for the Kings Beach Center.
- Increase Placer County Arts Council support by \$50,000 over FY 2014-15.

### 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(s): FY 2015-16 Proposed Budget**

- Increase expenditures in the amount of \$5,390,681 for Contribution to Public Safety Fund due to increase in discretionary General Fund revenues.
- Increase expenditures in the amount of \$171,886 for A-87 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 Adjustment(s): FY 2015-16 Proposed Budget**

- This appropriation was 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 Adjustment(s): FY 2015-16 Proposed Budget**

- A decrease of \$56,913 to the Proposed Net Budget partially offset by \$130,000 increased funding from the Courthouse Construction Fund.

### 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(s): FY 2015-16 Proposed Budget**

- None.

## Non-Departmental

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### 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 Adjustment(s): FY 2015-16 Proposed Budget**

- Increase of \$44,000 for the Placer County Visitors Bureau contract offset by increased estimated Transient Occupancy Tax revenue.

### 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 Adjustment(s): FY 2015-16 Proposed Budget**

- Increase of \$865,806 for the North Lake Tahoe Resort Association contract offset by estimated carry-over fund balance and increased estimated Transient Occupancy Tax revenue.

### 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 Adjustment(s): FY 2015-16 Proposed Budget**

- None.

### Debt Service 89360

Administrative & Financial Service System

**Program Purpose:** To provide funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for administering the trustee bank and for required annual disclosure statements.

**Major Budget Adjustment(s): FY 2015-16 Proposed Budget**

- None.

### 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 Adjustment(s): FY 2015-16 Proposed Budget**

- Decrease \$477,110 in one-time funding for new performance measurement system (e-Performance).
- Increase \$689,000 in revenue from department charges to be set aside in reserves to assist in funding the new financial system to be implemented within the next five years.

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 Adjustment(s): FY 2015-16 Proposed Budget**

- Radio Infrastructure 5-year debt financing \$1,360,530 funded by various revenue sources including user-department charges, county mitigation fees and fund reserves.

Budget Unit General Fund - 100

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6100 Current Secured Property Taxes	\$ 89,359,579	\$ 93,380,760	\$ 100,000,000	\$
6106 Railroad Unitary Property Taxes	93,459		98,661	
6107 Unitary & Op Non-Unitary Property Taxes	2,666,671	2,666,674	2,975,000	
6108 Property Tax Impounds	(3,014)		(3,000)	
6111 Current Unsecured Property Taxes	2,382,191	2,324,156	2,514,998	
6123 RDA Pass-Throughs	2,357,541	1,433,857	1,469,703	
6126 Prop Tx ABX1_26 Residual Distr	830,391		1,000,000	
6132 Delinquent Secured Property Taxes	(43,447)	(125,671)	(125,671)	
6140 Delinquent Unsecured Property Taxes	255,427	35,000	35,000	
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	3,415,542	3,485,117	1,607,938	
6156 Sales & Use Taxes	10,266,344	10,300,000	12,255,594	
6159 Sales Tax in Lieu of Prop Tx	2,931,783	2,350,000	3,600,000	
6160 Timber Tax	78,384	50,000	50,000	
6165 Delinquent Unsec Aircraft Property Taxes	1,845			
6166 Current Unsec Aircraft Property Taxes	87,840	110,400	110,400	
6167 Hotel/Motel tax	4,850,336	4,400,000	4,400,000	
6171 Current Supplemental Property Taxes	2,250,494	1,200,000	1,200,000	
6196 Delinquent Supplemental Property Taxes	10,902			
6287 Property Tx In Lieu of Vehicle Lic Fee	29,362,574	30,683,889	32,023,395	
<b>Total Taxes</b>	<b>\$ 151,154,842</b>	<b>\$ 152,294,182</b>	<b>\$ 163,212,018</b>	<b>\$</b>
<b>Licenses, Permits &amp; Franchises</b>				
6770 Franchises	\$ 1,769,121	\$ 1,600,000	\$ 1,600,000	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 1,769,121</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	\$ 5,954,422	\$ 5,000,000	\$ 4,000,000	\$
6863 Penalties & Costs-Delinquent Taxes	496,737	500,000	500,000	
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 6,451,159</b>	<b>\$ 5,500,000</b>	<b>\$ 4,500,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ (22,461)	\$	\$ 1,643,500	\$
6957 R&T Code Section 5151 Interest Refunded	(169,294)			
6970 Investment Income	684,912			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 493,157</b>	<b>\$</b>	<b>\$ 1,643,500</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7113 Prop Tx ABX1_26 Asset Distr	\$ 847,404	\$	\$	\$
7148 Federal In Lieu Taxes	621,011			
7149 Other In Lieu Taxes	353,088	304,176	304,176	
7205 Homeowners Property Tax Relief	948,786	960,000	960,000	
7234 State Aid - Mandated Costs		1,280,000		
7407 State Highway Vehicle In-Lieu (B)	128,187			
<b>Total Intergovernmental Revenue</b>	<b>\$ 2,898,476</b>	<b>\$ 2,544,176</b>	<b>\$ 1,264,176</b>	<b>\$</b>
<b>Charges for Services</b>				
8100 Assessment/Tax Collection Fees	\$ 39,787	\$ 44,000	\$	\$
8219 Casino - Sales Tax In Lieu	430,949			
8220 Casino - Property Tax In Lieu	6,348,932		5,100,000	
8222 Casino - TOT In Lieu	399,420			
8263 Development Fees	181,350			
8527 Transfer In A-87 Costs	11,242,514	(454,666)	(1,508,306)	
<b>Total Charges for Services</b>	<b>\$ 18,642,952</b>	<b>\$ (410,666)</b>	<b>\$ 3,591,694</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ (243)	\$	\$ (308,967)	\$
8768 Revenue Cancelled Warrants	54,188			
<b>Total Miscellaneous Revenues</b>	<b>\$ 53,945</b>	<b>\$</b>	<b>\$ (308,967)</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 181,463,652</b>	<b>\$ 161,527,692</b>	<b>\$ 175,502,421</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1320 Retired Employee Grp Ins	\$	\$	\$ 51,520	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>\$</b>	<b>\$ 51,520</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				

Budget Unit **General Fund - 100**

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
2415 Campus Services-PCGC	\$	\$ 326,331	\$ 326,331	\$
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>\$ 326,331</b>	<b>\$ 326,331</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$ 919,462	\$ 972,255	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$ 919,462</b>	<b>\$ 972,255</b>	<b>\$</b>
<b>Appropriation for Contingencies</b>				
5600 Appropriation for Contingencies	\$	\$ 5,756,000	\$ 6,000,000	\$
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$ 5,756,000</b>	<b>\$ 6,000,000</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>\$ 7,001,793</b>	<b>\$ 7,350,106</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (181,463,652)</b>	<b>\$ (154,525,899)</b>	<b>\$ (168,152,315)</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 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	\$ 110,560	\$ 124,000	\$ 124,000	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 110,560</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7149 Other In Lieu Taxes	\$ 4,478	\$	\$	\$
7254 Forest Reserve - Title III	91,481	224,252	183,575	
<b>Total Intergovernmental Revenue</b>	<b>\$ 95,959</b>	<b>\$ 224,252</b>	<b>\$ 183,575</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 857,521	\$ 965,608	\$ 599,910	\$
8763 Non-Tort Recovery	71,513			
<b>Total Charges for Services</b>	<b>\$ 929,034</b>	<b>\$ 965,608</b>	<b>\$ 599,910</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,135,553</b>	<b>\$ 1,313,860</b>	<b>\$ 907,485</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	\$	\$ 500,000	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>\$</b>	<b>\$ 500,000</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 208,200	\$ 219,000	\$ 236,160	\$
2140 Gen Liability Ins	308,525	767,908	2,901	
2439 Membership/Dues	115,250	114,738	111,413	
2456 Misc Expense		20,000	20,000	
2500 Special Contributions	41,275	60,000	100,000	
2511 Printing	958			
2555 Prof/Spec Svcs - Purchased	574,953	884,000	1,239,000	
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	
2570 Media / Video Services	27,000			
2701 Publications & Legal Notices	1,331			
2709 Countywide System Charges	1,178	997	6,670	
2838 Special Dept Expense-1099 Reportable	225	180		
2840 Special Dept Expense	43,756	1,052,108	1,061,592	
3547 AB2838 - LAFCO Fees		134,202	134,202	
<b>Total Services &amp; Supplies</b>	<b>\$ 1,371,651</b>	<b>\$ 3,302,133</b>	<b>\$ 2,960,938</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 625,658	\$ 743,759	\$ 806,161	\$
<b>Total Other Charges</b>	<b>\$ 625,658</b>	<b>\$ 743,759</b>	<b>\$ 806,161</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 159,292	\$ 800,000	\$ 700,000	\$
3780 Contrib to Other Funds	1,830,411	1,161,417	1,486,899	
<b>Total Other Financing Uses</b>	<b>\$ 1,989,703</b>	<b>\$ 1,961,417</b>	<b>\$ 2,186,899</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 679,085	\$ 673,693	\$ 787,242	\$
5840 I/T-OUT Special Dept Expense	1,062	335,559	100,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 680,147</b>	<b>\$ 1,009,252</b>	<b>\$ 887,242</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5004 I/T-IN Road Fund	\$ (18,000)	\$	\$	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (18,000)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,649,159</b>	<b>\$ 7,016,561</b>	<b>\$ 7,341,240</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 3,513,606</b>	<b>\$ 5,702,701</b>	<b>\$ 6,433,755</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	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 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	\$ 677,942	\$ 3,222,798	\$ 5,213,503	\$
<b>Total Charges for Services</b>	<b>\$ 677,942</b>	<b>\$ 3,222,798</b>	<b>\$ 5,213,503</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 677,942</b>	<b>\$ 3,222,798</b>	<b>\$ 5,213,503</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2556 Prof/Spec Svcs - County	\$	\$ 145,000	\$	\$
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>\$ 145,000</b>	<b>\$</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$ 35,357	\$	\$
<b>Total Other Charges</b>	<b>\$</b>	<b>\$ 35,357</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3778 Operating Transfer Out - Capital Imprvmt	\$ 4,500,000	\$ 6,350,000	\$ 7,000,000	\$
3779 Operating Transfer Out - Roads	3,770,896	4,770,896	4,770,896	
3780 Contrib to Other Funds	6,305,384	872,505	855,351	
<b>Total Other Financing Uses</b>	<b>\$ 14,576,280</b>	<b>\$ 11,993,401</b>	<b>\$ 12,626,247</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5881 I/T-OUT Road Services	\$ 3,066	\$	\$	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 3,066</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 14,579,346</b>	<b>\$ 12,173,758</b>	<b>\$ 12,626,247</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 13,901,404</b>	<b>\$ 8,950,960</b>	<b>\$ 7,412,744</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6850 Vehicle Code Fines	\$ 29,855	\$ 30,000	\$ 30,000	\$
6856 Other Court Fines	753,530	740,000	740,000	
6860 Forfeitures & Penalties	5,467	4,000	4,000	
6871 Traffic School Fees-77%	1,006,665	900,000	900,000	
6881 Parking Surcharge	10,894	15,000	15,000	
6882 Administrative Screening Fees	4,098	8,000	8,000	
6883 Citation Processing Fee	709	1,000	1,000	
6884 Penalty Assess-PC 1464	392,381	420,000	420,000	
6885 Rec/Index Fee-GC 27361	333,282	375,000	370,000	
6887 Traffic School Fees-\$24	262,776	200,000	200,131	
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 2,799,657</b>	<b>\$ 2,693,000</b>	<b>\$ 2,688,131</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 513	\$	\$	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 513</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8126 Public Defender Fees	\$ 17,216	\$ 19,000	\$ 19,000	\$
8145 Court Fees/Costs	18,446	30,000	30,000	
8146 Probate/Guardianship Investigations	3,055	7,000	7,000	
<b>Total Charges for Services</b>	<b>\$ 38,717</b>	<b>\$ 56,000</b>	<b>\$ 56,000</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$	\$ 1,000	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$</b>	<b>\$ 1,000</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 64,800	\$ 77,400	\$ 77,400	\$
<b>Total Other Financing Sources</b>	<b>\$ 64,800</b>	<b>\$ 77,400</b>	<b>\$ 77,400</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,903,687</b>	<b>\$ 2,827,400</b>	<b>\$ 2,821,531</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1315 Workers Comp Insurance	\$ 195	\$ 1,225	\$ 2,296	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$ 195</b>	<b>\$ 1,225</b>	<b>\$ 2,296</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 4,019	\$ 3,200	\$ 3,200	\$
2140 Gen Liability Ins			9,830	
2258 Defense Experts	206,295	275,000	275,000	
2259 Grand Jury Meetings	22,500	35,000	35,000	
2404 Maintenance Services	2,327	300	300	
2415 Campus Services-PCGC		7,053	7,260	
2498 Contract Public Defender	6,075,550	6,560,293	6,560,293	
2511 Printing	2,333	9,200	9,200	
2522 Other Supplies	60	100	100	
2523 Office Supplies & Exp	974	1,000	1,000	
2524 Postage	2,014	3,444	3,451	
2540 Court Reporting		2,500	2,500	
2541 Court Appointed Counsel	330,441	215,000	215,000	
2542 Court Reporting Outside Vendor	11,477	30,000	30,000	
2543 Investigators	92,511	90,000	90,000	
2555 Prof/Spec Svcs - Purchased	79,203	92,400	92,400	
2556 Prof/Spec Svcs - County	3,688	3,408	3,408	
2561 Legal Services		1,000	1,000	
2568 MIS - Services			25,549	
2709 Countywide System Charges	3,142	6,427	37,107	
2727 Rents & Leases - Bldgs & Impr		2,000	2,000	
2838 Special Dept Expense-1099 Reportable		1,530	1,530	
2840 Special Dept Expense		80,000	80,000	
2844 Training	2,070	5,000	5,000	
2932 Mileage	25,147	32,000	32,000	
2955 Prof & Spec Serv & Med	117,158	140,000	140,000	
2964 Meals/Food Purchases	510	1,000	1,000	

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
2966 Drug & Alcohol Testing	14,850	15,000	15,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 6,996,269</b>	<b>\$ 7,611,855</b>	<b>\$ 7,678,128</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 164,006	\$ 159,890	\$ 159,890	\$
3551 Transfer Out A-87 Costs		111,188	110,112	
3972 St Ct Oper - MOE	1,747,310	2,000,342	2,000,342	
<b>Total Other Charges</b>	<b>\$ 1,911,316</b>	<b>\$ 2,271,420</b>	<b>\$ 2,270,344</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$ 20,868	\$ 18,700	\$ 15,101	\$
5406 I/T-OUT Maintenance - Janitorial			10,805	
5550 I/T-OUT Administration	8,229	10,916	14,346	
5552 I/T-OUT MIS Services	2,856	2,856		
5556 I/T-OUT Professional Services	48,883	49,983	50,183	
5965 I/T-OUT Utilities	19,287	16,800	6,836	
<b>Total Intrafund Transfers Out</b>	<b>\$ 100,123</b>	<b>\$ 99,255</b>	<b>\$ 97,271</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ 2,764	\$	\$	\$
<b>Total Intrafund Transfers In</b>	<b>\$ 2,764</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 9,010,667</b>	<b>\$ 9,983,755</b>	<b>\$ 10,048,039</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 6,106,980</b>	<b>\$ 7,156,355</b>	<b>\$ 7,226,508</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 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	\$	\$	\$	142 \$
3547 AB2838 - LAFCO Fees		71,999		
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>71,999</b>	<b>\$</b>	<b>142 \$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	\$	320,654	\$ 492,540
<b>Total Other Charges</b>	<b>\$</b>	<b>\$</b>	<b>320,654</b>	<b>\$ 492,540</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$	1,098,010	\$ 1,098,000	\$ 1,098,000
3778 Operating Transfer Out - Capital Imprvmt		350,000		
3780 Contrib to Other Funds		79,794,002	79,764,648	85,155,329
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>81,242,012</b>	<b>\$ 80,862,648</b>	<b>\$ 86,253,329</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>81,314,011</b>	<b>\$ 81,183,302</b>	<b>\$ 86,746,011</b>
<b>Net Cost</b>	<b>\$</b>	<b>81,314,011</b>	<b>\$ 81,183,302</b>	<b>\$ 86,746,011</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2015-16

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 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	\$ 140,391	\$	\$	\$
8527 Transfer In A-87 Costs	1,022,793			
<b>Total Charges for Services</b>	<b>\$ 1,163,184</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 1,163,184</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Other Charges</b>				
3080 Support & Care of Persons	\$ 27,912	\$	\$	\$
<b>Total Other Charges</b>	<b>\$ 27,912</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 3,472	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 3,472</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 31,384</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (1,131,800)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2015-16

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5

Total	\$	\$	\$	\$
<b>Expenditures / Appropriations</b>				
Other Financing Uses				
3780 Contrib to Other Funds	\$ 3,444,093	\$ 3,295,187	\$ 3,238,274	\$
<b>Total Other Financing Uses</b>	<b>\$ 3,444,093</b>	<b>\$ 3,295,187</b>	<b>\$ 3,238,274</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,444,093</b>	<b>\$ 3,295,187</b>	<b>\$ 3,238,274</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 3,444,093</b>	<b>\$ 3,295,187</b>	<b>\$ 3,238,274</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 150,482	\$	\$	\$
6970 Investment Income	72,830			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 223,312</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Intergovernmental Revenue				
7430 Sales Tax Realignment for Public Safety	\$ 542,077	\$ 100,871	\$ 109,194	\$
8782 Contributions from Oth Govt Agencies	142,857	142,857	142,857	
<b>Total Intergovernmental Revenue</b>	<b>\$ 684,934</b>	<b>\$ 243,728</b>	<b>\$ 252,051</b>	<b>\$</b>
Charges for Services				
8212 Other General Reimbursement	\$ 882,720	\$ 760,440	\$ 772,417	\$
<b>Total Charges for Services</b>	<b>\$ 882,720</b>	<b>\$ 760,440</b>	<b>\$ 772,417</b>	<b>\$</b>
Other Financing Sources				
8779 Contributions from General Fund	\$ 2,316	\$ 365,728	\$ 365,728	\$
8780 Contributions from Other Funds	93,170	93,171	93,171	
8954 Operating Transfers In	363,412			
<b>Total Other Financing Sources</b>	<b>\$ 458,898</b>	<b>\$ 458,899</b>	<b>\$ 458,899</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,249,864</b>	<b>\$ 1,463,067</b>	<b>\$ 1,483,367</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2140 Gen Liability Ins	\$	\$	\$ 817	\$
2555 Prof/Spec Svcs - Purchased	149,646	166,933	166,933	
2709 Countywide System Charges		416	1,879	
<b>Total Services &amp; Supplies</b>	<b>\$ 149,646</b>	<b>\$ 167,349</b>	<b>\$ 169,629</b>	<b>\$</b>
Other Charges				
3551 Transfer Out A-87 Costs	\$ 363,412	\$ 33,200	\$ (56,866)	\$
3810 Lease Purchase Principal	219,329	224,760	224,760	
3830 Lease Purchase Interest	16,698	11,268	11,268	
<b>Total Other Charges</b>	<b>\$ 599,439</b>	<b>\$ 269,228</b>	<b>\$ 179,162</b>	<b>\$</b>
Other Financing Uses				
3775 Operating Transfer Out	\$	\$ 1,010,440	\$ 772,417	\$
3778 Operating Transfer Out - Capital Imprvmt	50,000			
<b>Total Other Financing Uses</b>	<b>\$ 50,000</b>	<b>\$ 1,010,440</b>	<b>\$ 772,417</b>	<b>\$</b>
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$ 250,000	\$ 362,159	\$
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$ 250,000</b>	<b>\$ 362,159</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 799,085</b>	<b>\$ 1,697,017</b>	<b>\$ 1,483,367</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (1,450,779)</b>	<b>\$ 233,950</b>	<b>\$</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	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 215,987	\$ 190,000	\$ 234,000	\$
<b>Total Taxes</b>	<b>\$ 215,987</b>	<b>\$ 190,000</b>	<b>\$ 234,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 1,260	\$ 900	\$ 900	\$
6970 Investment Income	957			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 2,217</b>	<b>\$ 900</b>	<b>\$ 900</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 218,204</b>	<b>\$ 190,900</b>	<b>\$ 234,900</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2709 Countywide System Charges	\$ 72	\$	\$ 34	\$
<b>Total Services &amp; Supplies</b>	<b>\$ 72</b>	<b>\$</b>	<b>\$ 34</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 193,972	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 193,972</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 13,295	\$ 215,527	\$ 237,319	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 13,295</b>	<b>\$ 215,527</b>	<b>\$ 237,319</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 207,339</b>	<b>\$ 215,527</b>	<b>\$ 237,353</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (10,865)</b>	<b>\$ 24,627</b>	<b>\$ 2,453</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	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 6,951,523	\$ 6,200,000	\$ 6,900,000	\$
<b>Total Taxes</b>	<b>\$ 6,951,523</b>	<b>\$ 6,200,000</b>	<b>\$ 6,900,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 42,743	\$ 25,000	\$ 26,500	\$
6970 Investment Income	22,629			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 65,372</b>	<b>\$ 25,000</b>	<b>\$ 26,500</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 7,016,895</b>	<b>\$ 6,225,000</b>	<b>\$ 6,926,500</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2140 Gen Liability Ins	\$	\$	\$ 5,402	\$
2555 Prof/Spec Svcs - Purchased		91,362		
2709 Countywide System Charges	2,803	4,037	12,419	
2898 No Tahoe Resort Assn	4,274,020	5,334,194	6,200,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 4,276,823</b>	<b>\$ 5,429,593</b>	<b>\$ 6,217,821</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 2,867,559	\$	\$ 421,364	\$
<b>Total Other Financing Uses</b>	<b>\$ 2,867,559</b>	<b>\$</b>	<b>\$ 421,364</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 675,130	\$ 1,551,877	\$ 1,495,979	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 675,130</b>	<b>\$ 1,551,877</b>	<b>\$ 1,495,979</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 7,819,512</b>	<b>\$ 6,981,470</b>	<b>\$ 8,135,164</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 802,617</b>	<b>\$ 756,470</b>	<b>\$ 1,208,664</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 29,697	\$ 20,080	\$ 20,080	\$
6970 Investment Income	17,690			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 47,387</b>	<b>\$ 20,080</b>	<b>\$ 20,080</b>	<b>\$</b>
Donations				
8755 Donation	\$ 256,369	\$ 200,000	\$ 200,000	\$
<b>Total Donations</b>	<b>\$ 256,369</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
Other Financing Sources				
8779 Contributions from General Fund	\$	\$	\$	\$
8780 Contributions from Other Funds	291,695	200,000	200,000	
<b>Total Other Financing Sources</b>	<b>\$ 291,695</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 595,451</b>	<b>\$ 420,080</b>	<b>\$ 420,080</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2140 Gen Liability Ins	\$	\$	\$ 288	\$
2709 Countywide System Charges	80		662	
2840 Special Dept Expense	8,743	220,080	220,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 8,823</b>	<b>\$ 220,080</b>	<b>\$ 220,950</b>	<b>\$</b>
Other Charges				
3395 Contrib to Other Agencies	\$ 255,010	\$ 200,000	\$ 200,000	\$
<b>Total Other Charges</b>	<b>\$ 255,010</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
Capital Assets				
4151 Buildings & Improvements	\$	\$	\$	\$
4171 Intangible Assets - Non Depreciable	395,637			
<b>Total Capital Assets</b>	<b>\$ 395,637</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 659,470</b>	<b>\$ 420,080</b>	<b>\$ 420,950</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 64,019</b>	<b>\$</b>	<b>\$ 870</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit Debt Service Fund - 190  
 Function Debt Service  
 Activity Other Debt Service - 89360

Detail by Revenue Category and Expenditure Object	2013-14 Final Actuals	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 6,911	\$ 5,200	\$ 3,700	\$
6955 Interest with Fiscal Agent	4			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 6,915</b>	<b>\$ 5,200</b>	<b>\$ 3,700</b>	<b>\$</b>
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,283,527	\$ 4,134,621	\$ 4,122,708	\$
8951 Premium & Accrued Interest - Bonds	4,055,340			
8965 Proceeds Refunded Certs	33,780,000			
<b>Total Other Financing Sources</b>	<b>\$ 42,118,867</b>	<b>\$ 4,134,621</b>	<b>\$ 4,122,708</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 42,125,782</b>	<b>\$ 4,139,821</b>	<b>\$ 4,126,408</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 3,604	\$ 17,218	\$ 3,600	\$
2709 Countywide System Charges	1,531	3,046	11,686	
<b>Total Services &amp; Supplies</b>	<b>\$ 5,135</b>	<b>\$ 20,264</b>	<b>\$ 15,286</b>	<b>\$</b>
Other Charges				
3810 Lease Purchase Principal	\$ 3,286,567	\$ 2,610,000	\$ 2,645,000	\$
3820 Debt Issuance Costs	345,696			
3830 Lease Purchase Interest	1,013,518	1,537,875	1,487,708	
3865 Refunded Certs Paymt to Escrow	37,479,427			
<b>Total Other Charges</b>	<b>\$ 42,125,208</b>	<b>\$ 4,147,875</b>	<b>\$ 4,132,708</b>	<b>\$</b>
Intrafund Transfers Out				
5550 I/T-OUT Administration	\$ 8,900	\$ 11,900	\$ 8,900	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 8,900</b>	<b>\$ 11,900</b>	<b>\$ 8,900</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 42,139,243</b>	<b>\$ 4,180,039</b>	<b>\$ 4,156,894</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 13,461</b>	<b>\$ 40,218</b>	<b>\$ 30,486</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2015-16

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

Operating Detail	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8193 Other Services	1,048,001	1,613,456	2,793,613	
<b>Total Operating Revenues</b>	<b>\$ 1,048,001</b>	<b>\$ 1,613,456</b>	<b>\$ 2,793,613</b>	<b>\$</b>
<b>Operating Expenses</b>				
2290 Maintenance - Equipment	5,077			
2292 Maintenance - Software	852,980	851,721	931,422	
2404 Maintenance Services	3,700			
2405 Materials - Bldgs & Impr		7,500	7,500	
2415 Campus Services-PCGC			5,000	
2481 PC Acquisition	37,361			
2534 Operating Materials		50,000	108,500	
2555 Prof/Spec Svcs - Purchased	235,739	1,204,650	660,311	
2570 Media / Video Services		50,000	86,160	
2709 Countywide System Charges	348	594	832	
2710 Rents & Leases - Equipment	269,207	319,842	317,337	
2840 Special Dept Expense				
2844 Training			15,050	
3701 Equipment Depreciation	6,802			
3706 Intangible Assets Depreciation	452,779			
<b>Total Operating Expenses</b>	<b>\$ 1,863,993</b>	<b>\$ 2,484,307</b>	<b>\$ 2,132,112</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (815,992)</b>	<b>\$ (870,851)</b>	<b>\$ 661,501</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(11,653)	809	(81,011)	
6950 Interest	32,326	65,000	15,050	
6970 Investment Income	23,956			
8750 Proceeds from Sale of Capital Assets	509			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 45,138</b>	<b>\$ 65,809</b>	<b>\$ (65,961)</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (770,854)</b>	<b>\$ (805,042)</b>	<b>\$ 595,540</b>	<b>\$</b>
3775 Operating Transfer Out	(425,433)			
8333 Capital Asset Transfer (In)	39,839			
<b>Change in Net Assets</b>	<b>\$ (1,156,448)</b>	<b>\$ (805,042)</b>	<b>\$ 595,540</b>	<b>\$</b>
Net Assets - Beginning Balance	5,097,771	4,130,486	3,325,444	
Net Assets - Ending Balance	<b>\$ 4,130,486</b>	<b>\$ 3,325,444</b>	<b>\$ 3,920,984</b>	<b>\$</b>
<b>Memo:</b>				
4161 Intangible Assets	\$ 237,178			\$

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2015-16

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

Operating Detail	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8119 Communication Services - Radio	1,759		244,016	
<b>Total Operating Revenues</b>	<b>\$ 1,759</b>	<b>\$</b>	<b>\$ 244,016</b>	<b>\$</b>
<b>Operating Expenses</b>				
2271 Parts Installed	50			
2274 Delivery & Freight Charges	4,500			
2404 Maintenance Services	17,630			
2511 Printing	100			
2534 Operating Materials	63,365			
2555 Prof/Spec Svcs - Purchased	34,175	825,500	986,397	
2556 Prof/Spec Svcs - County	1,537			
2709 Countywide System Charges	116	70		
2710 Rents & Leases - Equipment	50,591			
2770 Fuels & Lubricants	522			
2840 Special Dept Expense	253		1,360,530	
2931 Travel & Transportation	434			
3701 Equipment Depreciation	535,786			
3702 Bldg & Impr Depreciation	222,301			
<b>Total Operating Expenses</b>	<b>\$ 931,360</b>	<b>\$ 825,570</b>	<b>\$ 2,346,927</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (929,601)</b>	<b>\$ (825,570)</b>	<b>\$ (2,102,911)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(35,541)	(22,168)	6,203	
6950 Interest	10,320	14,040	10,500	
6970 Investment Income	6,461			
8779 Contributions from General Fund	500,000			
8780 Contributions from Other Funds	75,000	500,000	1,058,894	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 556,240</b>	<b>\$ 491,872</b>	<b>\$ 1,075,597</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (373,361)</b>	<b>\$ (333,698)</b>	<b>\$ (1,027,314)</b>	<b>\$</b>
8954 Operating Transfers In			765,959	
<b>Change in Net Assets</b>	<b>\$ (373,361)</b>	<b>\$ (333,698)</b>	<b>\$ (261,355)</b>	<b>\$</b>
Net Assets - Beginning Balance	6,922,891	6,573,682	6,199,984	
Net Assets - Ending Balance	<b>\$ 6,573,682</b>	<b>\$ 6,199,984</b>	<b>\$ 5,938,629</b>	<b>\$</b>
<b>Memo:</b>				
4151 Buildings & Improvements	\$ 15,518	\$ 40,000	\$	\$
4171 Intangible Assets - Non Depreciable	150,000			
4172 Capitalized Intangible Assets-Non D	(150,000)			