

<b>COUNTY EXECUTIVE OFFICE NON-DEPARTMENTAL APPROPRIATION SUMMARY Fiscal Year 2016-17</b>						
ADMINISTERED BY:		COUNTY EXECUTIVE OFFICER				
Appropriations	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17		YOY % Change
	Actuals	Est / Actual	Requested Budget	Recommended Budget	PBB %	
<b>GENERAL FUND</b>						
Appropriation for Contingencies	\$ -	\$ 9,473,776	\$ 8,986,452	\$ 8,986,452	100%	-5.1%
Community & Agency Support	\$ 5,039,006	\$ 9,149,762	\$ 8,396,744	\$ 7,634,244	100%	-16.6%
Contribution to Facilities and Infrastructure	\$ 18,072,289	\$ 17,470,452	\$ 32,553,252	\$ 8,720,452	100%	-50.1%
Criminal Justice Other (Courts/Dispute Resolution)			\$ 2,298,483	\$ 2,298,483	21%	
Grand Jury			\$ 204,458	\$ 204,458	2%	
Indigent Defense			\$ 8,650,440	\$ 8,650,440	78%	
Criminal Justice Other Programs	\$ 10,045,986	\$ 10,033,693	\$ 11,153,382	\$ 11,153,382	100%	11.2%
Contribution to Public Safety	\$ 82,273,143	\$ 86,746,011	\$ 86,756,316	\$ 86,796,316	100%	0.1%
Contribution to Other Debt Service	\$ 3,295,187	\$ 3,238,274	\$ 3,461,709	\$ 3,461,709	100%	6.9%
<b>Subtotal General Fund</b>	<b>\$ 118,725,611</b>	<b>\$ 136,111,968</b>	<b>\$ 151,307,855</b>	<b>\$ 126,752,555</b>		<b>-6.9%</b>
<b>OTHER OPERATING FUNDS</b>						
Criminal Justice CEO - Fund 110	\$ -	\$ 1,621,208	\$ 892,977	\$ 892,977	100%	-44.9%
Gold Country Tourism and Promotions - Fund	\$ 215,527	\$ 283,095	\$ -	\$ -	100%	-100.0%
Lake Tahoe Tourism and Promotions - Fund 1	\$ 5,571,939	\$ 8,551,462	\$ 8,461,363	\$ 8,461,363	100%	-1.1%
Open Space - Fund 150	\$ 59,186	\$ 420,950	\$ 1,420,352	\$ 420,352	100%	-0.1%
Debt Service - Fund 190	\$ -	\$ 4,156,894	\$ 4,145,943	\$ 4,145,943	100%	-0.3%
<b>Subtotal Other Operating Funds</b>	<b>\$ 5,846,652</b>	<b>\$ 15,033,609</b>	<b>\$ 14,920,635</b>	<b>\$ 13,920,635</b>		<b>-7.4%</b>
<b>INTERNAL SERVICE FUNDS</b>						
IT Enterprises			\$ 612,013	\$ 612,013	21%	
Permits			\$ 103,705	\$ 103,705	4%	
Countywide Document Management			\$ 311,189	\$ 311,189	11%	
Megabyte			\$ 406,371	\$ 406,371	14%	
ACORN			\$ 728,087	\$ 663,087	23%	
Medias			\$ 258,146	\$ 218,146	7%	
Job Aps			\$ 40,000	\$ 40,000	1%	
New Financial System			\$ 490,000	\$ 490,000	17%	
Other Overhead (A-87, Training, etc.)			\$ 97,863	\$ 102,421	3%	
Countywide Systems - Fund 250/104	\$ 2,252,592	\$ 2,297,340	\$ 3,047,374	\$ 2,946,932	100%	28.3%
Countywide Radio Project* - Fund 250/101	\$ 1,084,992	\$ 2,392,265	\$ 2,211,121	\$ 2,211,121	100%	-7.6%
<b>Subtotal Internal Service Funds</b>	<b>\$ 3,337,584</b>	<b>\$ 4,689,605</b>	<b>\$ 5,258,495</b>	<b>\$ 5,158,053</b>		<b>10.0%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 127,909,847</b>	<b>\$ 155,835,182</b>	<b>\$ 171,486,985</b>	<b>\$ 145,831,243</b>		<b>-6.4%</b>

\*Budget includes total operating expenses and fixed assets.

**Purpose:** 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.

09992 – APPROPRIATION FOR CONTINGENCIES

Non-Departmental Operations Service System

**Purpose:** Provides 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):**

- Secured Property Tax revenue increases 5 percent over FY 2015-16 actual receipts, or \$4.7 million over FY 2015-16 Final Budget.
- Flat year-over-year General Fund operating contingency of \$6.25 million meets the requirement of the Budget and Financial Policy.
- Sales Tax revenue increases of \$2.6 million over FY 2015-16 Final Budget.

10790 - GF CONTRIBUTION – FACILITIES AND INFRASTRUCTURE

Capital Facility Projects Service System

**Purpose:** Provides a General Fund contribution for the repair, replacement, or improvement of the County's infrastructure, including facilities and roads, and supports associated funding plans approved to construct new facilities needed to accommodate service delivery to the public in Placer County.

**Major Budget Adjustment(s):**

- A decrease of \$8,750,000 to prior year one-time contributions to capital and road funds that addressed deferred maintenance for county buildings, trails and road overlay projects in FY 2015-16.

21480 - CRIMINAL JUSTICE OTHER PROGRAMS

Public Protection Service System

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

**Major Budget Adjustment(s):**

- Increase of \$1,144,707 as a placeholder for Public Defender costs for indigent defense services.

10070 - COMMUNITY AND AGENCY SUPPORT

Non-Departmental Operations Service System

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

## Non-Departmental

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

Uninsurable Defense Costs	1,500,000
Contribution to County Library	1,073,470
Middle Fork Project	605,339
Retiree Sick Leave Benefit Department Set-Aside	500,000
Professional Services - Various	440,000
Economic and Fiscal Studies/ ICF Contracts (Planning)	425,000
Classification/Compensation Study funding	250,000
Other Community Support, Membership, and Contribution	249,590
Fire District Radio Charges	236,160
Legislative Advocate Contracts	204,180
Placer County Arts Programs	200,000
Service Delivery Project	200,000
Sierra-Sacramento Valley Emergency Medical Services	183,768
Firewise Communities	183,575
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
Special Community Contributions - Revenue Sharing	100,000
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
Law Enforcement Chaplaincy	35,000
Placer County Resource Conservation District Services	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
HR2389	12,500
American River Authority	5,000
Gold Country Fair	5,000
Fish and Game	4,000
Contribution to General Liability Insurance	2,901
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	7,634,244

### Major Budget Adjustment(s):

- Increase of \$275,000 in funding for Library costs associated with materials (\$175,000) and A87 (\$100,000).
- Overall decrease in budgeted expenditures of \$1.5 million primarily due to the removal of one-time contributions to the Open Space Fund (\$1 million).

## 21700 - CONTRIBUTION TO PUBLIC SAFETY

### Public Protection Service System

**Purpose:** Provides a 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):

- None. The contribution to public safety will be addressed during the final budget process.

89350 - CONTRIBUTION TO OTHER DEBT SERVICE

Non-Departmental Operations Service System

**Purpose:** Provides funding for the General Fund portion of county debt such as costs associated with certificates of participation.

**Major Budget Adjustment(s):**

- None.

01102 - CRIMINAL JUSTICE CEO

Public Protection Service System

**Purpose:** Provides funding for unbudgeted emergency or other unanticipated but essential expenditures for the Public Safety Fund.

**Major Budget Adjustment(s):**

- Decrease of \$236,028 to remove helicopter lease payment expense. Final payment made in FY 2015-16.

10850 - LAKE TAHOE TOURISM & PROMOTION

Non-Departmental Operations Service System

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

**Major Budget Adjustment(s):**

- Increase of \$600,000 for revenue growth estimates associated with transient occupancy tax.

22400 - OPEN SPACE

Non-Departmental Operations Service System

**Purpose:** Provides funding as 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):**

- Decrease of \$1 million to reflect removal of one-time General Fund contribution to open space.

89360 - DEBT SERVICE

Administrative & Financial Service System

**Purpose:** Provides 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):**

- None.

**06240 - COUNTYWIDE SYSTEMS (INTERNAL SERVICE FUND)**

Non-Departmental Operations Service System

**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):**

- Increase of \$370,000 in reimbursements to the General Fund for two Business Process Analysts budgeted in the administration division of the County Executive Office.
- Increase of \$241,000 in software maintenance charges mainly attributable to encryption of sensitive data and to transition the countywide legacy document management system to new software.

**06246 - COUNTYWIDE RADIO PROJECT (INTERNAL SERVICE FUND)**

Non-Departmental Operations Service System

**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):**

- Increase of \$1,360,530 for 5-year radio infrastructure debt financing costs funded by user-department charges, county mitigation fees, and reserves.

Budget Unit **General Fund - 100**

Function **General**

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6100 Current Secured Property Taxes	\$ 96,354,366	\$ 105,026,259	\$ 109,751,893	\$
6106 Railroad Unitary Property Taxes	98,661	98,661	114,000	
6107 Unitary & Op Non-Unitary Property Taxes	2,890,334	2,975,000	3,075,000	
6108 Property Tax Impounds	(11,797)	(3,000)	(3,000)	
6111 Current Unsecured Property Taxes	2,422,372	2,514,998	2,512,496	
6123 RDA Pass-Throughs	2,341,380	2,300,000	2,300,000	
6126 Prop Tx ABX1_26 Residual Distr	1,462,691	1,462,691	2,000,000	
6132 Delinquent Secured Property Taxes	(5,200)	(125,671)	(125,000)	
6140 Delinquent Unsecured Property Taxes	47,726	35,000	47,000	
6155 ERAF/Bradley Burns In Lieu Sales/Use Tx	3,532,644	1,607,938		
6156 Sales & Use Taxes	10,324,855	12,255,594	14,881,104	
6159 Sales Tax in Lieu of Prop Tx	3,783,559	3,600,000	3,600,000	
6160 Timber Tax	99,375	50,000	50,000	
6165 Delinquent Unsec Aircraft Property Taxes	3,903			
6166 Current Unsec Aircraft Property Taxes	95,788	110,400	92,000	
6167 Hotel/Motel tax	5,037,628	4,400,000	5,357,000	
6171 Current Supplemental Property Taxes	2,483,310	1,200,000	2,740,000	
6196 Delinquent Supplemental Property Taxes	9,271			
6287 Property Tx In Lieu of Vehicle Lic Fee	31,395,485	34,000,000	35,354,507	
<b>Total Taxes</b>	<b>\$ 162,366,351</b>	<b>\$ 171,507,870</b>	<b>\$ 181,747,000</b>	<b>\$</b>
<b>Licenses, Permits &amp; Franchises</b>				
6770 Franchises	\$ 1,912,970	\$ 1,600,000	\$ 1,600,000	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 1,912,970</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	\$ 5,166,332	\$ 4,000,000	\$ 4,000,000	\$
6863 Penalties & Costs-Delinquent Taxes	409,523	500,000	410,000	
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 5,575,855</b>	<b>\$ 4,500,000</b>	<b>\$ 4,410,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 112,657	\$ 1,643,500	\$ 1,643,500	\$
6957 R&T Code Section 5151 Interest Refunded	(117,548)			
6970 Investment Income	(50,456)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ (55,347)</b>	<b>\$ 1,643,500</b>	<b>\$ 1,643,500</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7113 Prop Tx ABX1_26 Asset Distr	\$ 352,510	\$	\$	\$
7148 Federal In Lieu Taxes	605,219			
7149 Other In Lieu Taxes	280,824	304,176	311,763	
7205 Homeowners Property Tax Relief	937,437	960,000	940,000	
7234 State Aid - Mandated Costs	8,133,881			
7407 State Highway Vehicle In-Lieu (B)	126,723			
<b>Total Intergovernmental Revenue</b>	<b>\$ 10,436,594</b>	<b>\$ 1,264,176</b>	<b>\$ 1,251,763</b>	<b>\$</b>
<b>Charges for Services</b>				
8100 Assessment/Tax Collection Fees	\$ 44,630	\$	\$	\$
8212 Other General Reimbursement	25,747			
8219 Casino - Sales Tax In Lieu	646,031			
8220 Casino - Property Tax In Lieu	6,500,851	5,100,000		
8222 Casino - TOT In Lieu	354,391			
8263 Development Fees	69,750			
8527 Transfer In A-87 Costs	(581,895)	(1,966,626)	3,380,683	
<b>Total Charges for Services</b>	<b>\$ 7,059,505</b>	<b>\$ 3,133,374</b>	<b>\$ 3,380,683</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 6,837	\$ (308,967)	\$	\$
8768 Revenue Cancelled Warrants	7,004			
<b>Total Miscellaneous Revenues</b>	<b>\$ 13,841</b>	<b>\$ (308,967)</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 187,309,769</b>	<b>\$ 183,339,953</b>	<b>\$ 194,032,946</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1304 Other Postemployment Charges (Up Front)	\$ 3,244,917	\$	\$	\$
1320 Retired Employee Grp Ins		51,520		

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2016-17

Budget Unit **General Fund - 100**

Function General

Activity Appropriation for Contingencies-Fund 100 - 9992

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Total Salaries &amp; Benefits</b>	\$ 3,244,917	\$ 51,520	\$	\$
<b>Services &amp; Supplies</b>				
2404 Maintenance Services	\$	\$	\$ 850,000	\$
2415 Campus Services-PCGC		200,001	200,001	
2709 Countywide System Charges			10,435	
<b>Total Services &amp; Supplies</b>	\$	\$ 200,001	\$ 1,060,436	\$
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 926,567	\$ 972,255	\$ 1,609,016	\$
<b>Total Other Charges</b>	\$ 926,567	\$ 972,255	\$ 1,609,016	\$
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 349,944	\$ 1,150,000	\$	\$
<b>Total Other Financing Uses</b>	\$ 349,944	\$ 1,150,000	\$	\$
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$ 124,567	\$ 850,000	\$	\$
5556 I/T-OUT Professional Services			67,000	
<b>Total Intrafund Transfers Out</b>	\$ 124,567	\$ 850,000	\$ 67,000	\$
<b>Appropriation for Contingencies</b>				
5600 Appropriation for Contingencies	\$	\$ 6,250,000	\$ 6,250,000	\$
<b>Total Appropriation for Contingencies</b>	\$	\$ 6,250,000	\$ 6,250,000	\$
<b>Total Expenditures / Appropriations</b>	\$ 4,645,995	\$ 9,473,776	\$ 8,986,452	\$
<b>Net Cost</b>	\$ (182,663,774)	\$ (173,866,177)	\$ (185,046,494)	\$

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 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	\$ 116,238	\$ 124,000	\$ 124,000	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 116,238</b>	<b>\$ 124,000</b>	<b>\$ 124,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7254 Forest Reserve - Title III	\$ 121,076	\$ 183,575	\$ 183,575	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 121,076</b>	<b>\$ 183,575</b>	<b>\$ 183,575</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 673,224	\$ 599,910	\$ 605,340	\$
<b>Total Charges for Services</b>	<b>\$ 673,224</b>	<b>\$ 599,910</b>	<b>\$ 605,340</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 910,538</b>	<b>\$ 907,485</b>	<b>\$ 912,915</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	\$ 500,000	\$ 500,000	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 219,000	\$ 236,160	\$ 236,160	\$
2140 Gen Liability Ins	354,911	2,901	2,901	
2439 Membership/Dues	97,144	111,413	111,413	
2456 Misc Expense		20,000	20,000	
2500 Special Contributions	42,725	100,000	100,000	
2543 Investigators	25,702			
2555 Prof/Spec Svcs - Purchased	495,144	1,352,000	1,401,500	
2556 Prof/Spec Svcs - County	49,000	49,000	49,000	
2570 Media / Video Services	21,060			
2709 Countywide System Charges	997	6,670	8,743	
2838 Special Dept Expense-1099 Reportable	180			
2840 Special Dept Expense	277,468	1,414,391	1,067,019	
3547 AB2838 - LAFCO Fees	121,107	134,202	134,202	
<b>Total Services &amp; Supplies</b>	<b>\$ 1,704,438</b>	<b>\$ 3,426,737</b>	<b>\$ 3,130,938</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 541,696	\$ 806,161	\$ 596,161	\$
<b>Total Other Charges</b>	<b>\$ 541,696</b>	<b>\$ 806,161</b>	<b>\$ 596,161</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 207,108	\$ 1,000,000	\$ 750,000	\$
3780 Contrib to Other Funds	1,232,594	3,316,864	2,557,145	
<b>Total Other Financing Uses</b>	<b>\$ 1,439,702</b>	<b>\$ 4,316,864</b>	<b>\$ 3,307,145</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 1,300,228	\$	\$	\$
5840 I/T-OUT Special Dept Expense	52,942	100,000	100,000	
<b>Total Intrafund Transfers Out</b>	<b>\$ 1,353,170</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 5,039,006</b>	<b>\$ 9,149,762</b>	<b>\$ 7,634,244</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 4,128,468</b>	<b>\$ 8,242,277</b>	<b>\$ 6,721,329</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	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 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	\$ 3,222,798	\$ 5,213,503	\$ 5,317,773	\$
<b>Total Charges for Services</b>	<b>\$ 3,222,798</b>	<b>\$ 5,213,503</b>	<b>\$ 5,317,773</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 3,222,798</b>	<b>\$ 5,213,503</b>	<b>\$ 5,317,773</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 35,335	\$	\$	\$
<b>Total Other Charges</b>	<b>\$ 35,335</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 500,000	\$	\$	\$
3778 Operating Transfer Out - Capital Imprvmt	6,350,000	11,250,000	4,500,000	
3779 Operating Transfer Out - Roads	4,770,896	5,770,896	3,770,896	
3780 Contrib to Other Funds	6,413,878	449,556	449,556	
<b>Total Other Financing Uses</b>	<b>\$ 18,034,774</b>	<b>\$ 17,470,452</b>	<b>\$ 8,720,452</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5881 I/T-OUT Road Services	\$ 2,180	\$	\$	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 2,180</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 18,072,289</b>	<b>\$ 17,470,452</b>	<b>\$ 8,720,452</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 14,849,491</b>	<b>\$ 12,256,949</b>	<b>\$ 3,402,679</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Fines, Forfeits &amp; Penalties</b>				
6850 Vehicle Code Fines	\$ 28,788	\$ 30,000	\$ 30,000	\$
6856 Other Court Fines	755,308	740,000	740,001	
6860 Forfeitures & Penalties	3,328	4,000	3,999	
6871 Traffic School Fees-77%	1,096,115	900,000	900,000	
6881 Parking Surcharge	10,620	15,000	15,000	
6882 Administrative Screening Fees	3,506	8,000	8,001	
6883 Citation Processing Fee	895	1,000	999	
6884 Penalty Assess-PC 1464	383,665	420,000	420,000	
6885 Rec/Index Fee-GC 27361	405,751	370,000	369,999	
6887 Traffic School Fees-\$24	194,182	200,131	200,130	
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 2,882,158</b>	<b>\$ 2,688,131</b>	<b>\$ 2,688,129</b>	<b>\$</b>
<b>Charges for Services</b>				
8126 Public Defender Fees	\$ 14,163	\$ 19,000	\$ 19,000	\$
8145 Court Fees/Costs	16,081	30,000	19,064	
8146 Probate/Guardianship Investigations	1,827	7,000	6,999	
<b>Total Charges for Services</b>	<b>\$ 32,071</b>	<b>\$ 56,000</b>	<b>\$ 45,063</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 57,400	\$ 77,400	\$ 77,400	\$
<b>Total Other Financing Sources</b>	<b>\$ 57,400</b>	<b>\$ 77,400</b>	<b>\$ 77,400</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,971,629</b>	<b>\$ 2,821,531</b>	<b>\$ 2,810,592</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1315 Workers Comp Insurance	\$ 1,087	\$ 2,296	\$ 2,285	\$
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,087</b>	<b>\$ 2,296</b>	<b>\$ 2,285</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 3,463	\$ 3,200	\$ 3,500	\$
2068 Food	252			
2140 Gen Liability Ins		9,830	10,983	
2258 Defense Experts	254,453	275,000	300,000	
2259 Grand Jury Meetings	26,080	35,000	35,000	
2404 Maintenance Services	53	300	22,872	
2406 Maintenance - Janitorial			11,025	
2415 Campus Services-PCGC	5,347	7,260	7,795	
2481 PC Acquisition	9,107		1,500	
2498 Contract Public Defender	6,536,293	6,560,293	7,320,000	
2511 Printing	7,328	9,200	9,200	
2522 Other Supplies	331	100	500	
2523 Office Supplies & Exp	1,020	1,000	1,000	
2524 Postage	2,126	3,451	3,544	
2540 Court Reporting		2,500	2,500	
2541 Court Appointed Counsel	596,798	215,000	600,000	
2542 Court Reporting Outside Vendor	12,197	30,000	30,000	
2543 Investigators	124,529	90,000	135,000	
2555 Prof/Spec Svcs - Purchased	75,921	92,400	92,400	
2556 Prof/Spec Svcs - County		3,408	2,500	
2561 Legal Services		1,000	1,000	
2568 MIS - Services		25,549	23,968	
2709 Countywide System Charges	6,427	37,107	24,401	
2727 Rents & Leases - Bldgs & Impr		2,000		
2838 Special Dept Expense-1099 Reportable		1,530	1,530	
2840 Special Dept Expense	250	80,000	80,250	
2844 Training	2,610	5,000	5,000	
2932 Mileage	21,496	32,000	32,000	
2955 Prof & Spec Serv & Med	116,650	140,000	140,000	
2964 Meals/Food Purchases	722	1,000	1,000	
2965 Utilities			6,815	
2966 Drug & Alcohol Testing	19,310	15,000	20,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 7,822,763</b>	<b>\$ 7,678,128</b>	<b>\$ 8,925,283</b>	<b>\$</b>

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 125,028	\$ 159,890	\$ 180,000	\$
3551 Transfer Out A-87 Costs	111,167	110,112	112,314	
3972 St Ct Oper - MOE	1,871,102	2,000,342	1,881,000	
<b>Total Other Charges</b>	<b>\$ 2,107,297</b>	<b>\$ 2,270,344</b>	<b>\$ 2,173,314</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$ 25,722	\$ 15,101	\$	\$
5406 I/T-OUT Maintenance - Janitorial		10,805		
5550 I/T-OUT Administration	14,658			
5552 I/T-OUT MIS Services	2,932			
5556 I/T-OUT Professional Services	52,555	50,183	52,500	
5965 I/T-OUT Utilities	18,972	6,836		
<b>Total Intrafund Transfers Out</b>	<b>\$ 114,839</b>	<b>\$ 82,925</b>	<b>\$ 52,500</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 10,045,986</b>	<b>\$ 10,033,693</b>	<b>\$ 11,153,382</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 7,074,357</b>	<b>\$ 7,212,162</b>	<b>\$ 8,342,790</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 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	\$	\$	\$	40,000 \$
2709 Countywide System Charges		38	142	596
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>38</b>	<b>\$ 142</b>	<b>\$ 40,596</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$	261,243	\$ 492,540	\$ 502,391 \$
<b>Total Other Charges</b>	<b>\$</b>	<b>261,243</b>	<b>\$ 492,540</b>	<b>\$ 502,391</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$	1,098,000	\$ 1,098,000	\$ 1,098,000 \$
3780 Contrib to Other Funds		80,913,862	85,155,329	85,155,329
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>82,011,862</b>	<b>\$ 86,253,329</b>	<b>\$ 86,253,329</b>
<b>Total Expenditures / Appropriations</b>	<b>\$</b>	<b>82,273,143</b>	<b>\$ 86,746,011</b>	<b>\$ 86,796,316</b>
<b>Net Cost</b>	<b>\$</b>	<b>82,273,143</b>	<b>\$ 86,746,011</b>	<b>\$ 86,796,316</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5

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

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 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	\$ 201,812	\$	\$	\$
6970 Investment Income	(9,040)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 192,772</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7430 Sales Tax Realignment for Public Safety	\$ 771,393	\$ 109,194	\$ 113,570	\$
8782 Contributions from Oth Govt Agencies	142,857	142,857		
<b>Total Intergovernmental Revenue</b>	<b>\$ 914,250</b>	<b>\$ 252,051</b>	<b>\$ 113,570</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 766,428	\$ 772,417	\$ 779,407	\$
<b>Total Charges for Services</b>	<b>\$ 766,428</b>	<b>\$ 772,417</b>	<b>\$ 779,407</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$ 365,728	\$ 200,000	\$	\$
8780 Contributions from Other Funds	93,170	93,171		
<b>Total Other Financing Sources</b>	<b>\$ 458,898</b>	<b>\$ 293,171</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,332,348</b>	<b>\$ 1,317,639</b>	<b>\$ 892,977</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2140 Gen Liability Ins	\$	\$ 817	\$ 441	\$
2555 Prof/Spec Svcs - Purchased	61,665	166,933	92,897	
2709 Countywide System Charges	416	1,879	232	
<b>Total Services &amp; Supplies</b>	<b>\$ 62,081</b>	<b>\$ 169,629</b>	<b>\$ 93,570</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 33,196	\$ (56,866)	\$	\$
3810 Lease Purchase Principal	224,760	224,760		
3830 Lease Purchase Interest	11,268	11,268		
<b>Total Other Charges</b>	<b>\$ 269,224</b>	<b>\$ 179,162</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 766,428	\$ 1,022,417	\$ 799,407	\$
<b>Total Other Financing Uses</b>	<b>\$ 766,428</b>	<b>\$ 1,022,417</b>	<b>\$ 799,407</b>	<b>\$</b>
<b>Appropriation for Contingencies</b>				
5600 Appropriation for Contingencies	\$	\$ 250,000	\$	\$
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$ 250,000</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,097,733</b>	<b>\$ 1,621,208</b>	<b>\$ 892,977</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (1,234,615)</b>	<b>\$ 303,569</b>	<b>\$</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 234,561	\$ 234,000	\$	\$
<b>Total Taxes</b>	<b>\$ 234,561</b>	<b>\$ 234,000</b>	<b>\$</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 1,209	\$ 900	\$	\$
6970 Investment Income	(48)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 1,161</b>	<b>\$ 900</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 235,722</b>	<b>\$ 234,900</b>	<b>\$</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2709 Countywide System Charges	\$	\$ 34	\$	\$
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>\$ 34</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$	\$ 279,742	\$	\$
<b>Total Other Financing Uses</b>	<b>\$</b>	<b>\$ 279,742</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 215,527	\$ 3,319	\$	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 215,527</b>	<b>\$ 3,319</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 215,527</b>	<b>\$ 283,095</b>	<b>\$</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (20,195)</b>	<b>\$ 48,195</b>	<b>\$</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	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
<b>Taxes</b>				
6167 Hotel/Motel tax	\$ 7,204,601	\$ 6,900,000	\$ 7,500,000	\$
<b>Total Taxes</b>	<b>\$ 7,204,601</b>	<b>\$ 6,900,000</b>	<b>\$ 7,500,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 33,679	\$ 26,500	\$ 40,000	\$
6970 Investment Income	(1,682)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 31,997</b>	<b>\$ 26,500</b>	<b>\$ 40,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 7,236,598</b>	<b>\$ 6,926,500</b>	<b>\$ 7,540,000</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2140 Gen Liability Ins	\$	\$ 5,402	\$ 5,304	\$
2555 Prof/Spec Svcs - Purchased	22,000			
2709 Countywide System Charges	4,037	12,419	11,368	
2898 No Tahoe Resort Assn	3,903,036	6,616,298	6,627,684	
<b>Total Services &amp; Supplies</b>	<b>\$ 3,929,073</b>	<b>\$ 6,634,119</b>	<b>\$ 6,644,356</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 891,883	\$ 1,810,688	\$ 1,623,420	\$
<b>Total Other Financing Uses</b>	<b>\$ 891,883</b>	<b>\$ 1,810,688</b>	<b>\$ 1,623,420</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5556 I/T-OUT Professional Services	\$ 750,983	\$ 106,655	\$ 193,587	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 750,983</b>	<b>\$ 106,655</b>	<b>\$ 193,587</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 5,571,939</b>	<b>\$ 8,551,462</b>	<b>\$ 8,461,363</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (1,664,659)</b>	<b>\$ 1,624,962</b>	<b>\$ 921,363</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 27,233	\$ 20,080	\$ 20,080	\$
6970 Investment Income	(642)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 26,591</b>	<b>\$ 20,080</b>	<b>\$ 20,080</b>	<b>\$</b>
<b>Donations</b>				
8755 Donation	\$ 204,834	\$ 200,000	\$ 200,000	\$
<b>Total Donations</b>	<b>\$ 204,834</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$	\$ 1,000,000	\$	\$
8780 Contributions from Other Funds	15,036	200,000	200,000	
<b>Total Other Financing Sources</b>	<b>\$ 15,036</b>	<b>\$ 1,200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 246,461</b>	<b>\$ 1,420,080</b>	<b>\$ 420,080</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Services &amp; Supplies</b>				
2140 Gen Liability Ins	\$	\$ 288	\$ 288	\$
2709 Countywide System Charges	124	662	64	
2840 Special Dept Expense		220,000	220,000	
<b>Total Services &amp; Supplies</b>	<b>\$ 124</b>	<b>\$ 220,950</b>	<b>\$ 220,352</b>	<b>\$</b>
<b>Other Charges</b>				
3395 Contrib to Other Agencies	\$ 15,036	\$ 200,000	\$ 200,000	\$
<b>Total Other Charges</b>	<b>\$ 15,036</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Capital Assets</b>				
4171 Intangible Assets - Non Depreciable	\$ 32,776	\$	\$	\$
<b>Total Capital Assets</b>	<b>\$ 32,776</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5555 I/T-OUT Prof/Special Services-Purchased	\$ 11,250	\$	\$	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 11,250</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 59,186</b>	<b>\$ 420,950</b>	<b>\$ 420,352</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (187,275)</b>	<b>\$ (999,130)</b>	<b>\$ 272</b>	<b>\$</b>

County of Placer  
 Financing Sources and Uses by Budget Unit by Object  
 Governmental Funds  
 Fiscal Year 2016-17

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

Detail by Revenue Category and Expenditure Object	2014-15 Final Actuals	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Revenue</b>				
Rev from Use of Money & Property				
6950 Interest	\$ 4,745	\$ 3,700	\$ 4,800	\$
6965 Rents & Concessions	67			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 4,812</b>	<b>\$ 3,700</b>	<b>\$ 4,800</b>	<b>\$</b>
Other Financing Sources				
8780 Contributions from Other Funds	\$ 4,134,621	\$ 4,122,708	\$ 4,141,143	\$
<b>Total Other Financing Sources</b>	<b>\$ 4,134,621</b>	<b>\$ 4,122,708</b>	<b>\$ 4,141,143</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 4,139,433</b>	<b>\$ 4,126,408</b>	<b>\$ 4,145,943</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2555 Prof/Spec Svcs - Purchased	\$ 4,918	\$ 3,600	\$ 3,600	\$
2709 Countywide System Charges	3,046	11,686	48	
<b>Total Services &amp; Supplies</b>	<b>\$ 7,964</b>	<b>\$ 15,286</b>	<b>\$ 3,648</b>	<b>\$</b>
Other Charges				
3810 Lease Purchase Principal	\$ 2,610,000	\$ 2,645,000	\$ 2,715,000	\$
3830 Lease Purchase Interest	1,537,875	1,487,708	1,415,395	
<b>Total Other Charges</b>	<b>\$ 4,147,875</b>	<b>\$ 4,132,708</b>	<b>\$ 4,130,395</b>	<b>\$</b>
Intrafund Transfers Out				
5550 I/T-OUT Administration	\$ 11,900	\$ 8,900	\$ 11,900	\$
<b>Total Intrafund Transfers Out</b>	<b>\$ 11,900</b>	<b>\$ 8,900</b>	<b>\$ 11,900</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,167,739</b>	<b>\$ 4,156,894</b>	<b>\$ 4,145,943</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 28,306</b>	<b>\$ 30,486</b>	<b>\$</b>	<b>\$</b>

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8193 Other Services	1,613,457	2,793,613	2,784,152	
<b>Total Operating Revenues</b>	<b>\$ 1,613,457</b>	<b>\$ 2,793,613</b>	<b>\$ 2,784,152</b>	<b>\$</b>
<b>Operating Expenses</b>				
2051 Communication Services - Telephone	245			
2140 Gen Liability Ins			1,521	
2292 Maintenance - Software	814,947	931,422	1,233,402	
2404 Maintenance Services	3,363			
2405 Materials - Bldgs & Impr		7,500		
2415 Campus Services-PCGC		5,000	5,146	
2481 PC Acquisition	6,145			
2534 Operating Materials	8,225	108,500	35,000	
2555 Prof/Spec Svcs - Purchased	514,432	744,528	658,926	
2570 Media / Video Services	61,679	86,160	73,000	
2709 Countywide System Charges	594	832	3,869	
2710 Rents & Leases - Equipment	171,112	317,337	429,037	
2844 Training	13,026	15,050	14,400	
3701 Equipment Depreciation	3,215			
3706 Intangible Assets Depreciation	394,422			
<b>Total Operating Expenses</b>	<b>\$ 1,991,405</b>	<b>\$ 2,216,329</b>	<b>\$ 2,454,301</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (377,948)</b>	<b>\$ 577,284</b>	<b>\$ 329,851</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	817	(81,011)	(82,631)	
3780 Contrib to Other Funds			(370,000)	
6950 Interest	24,092	15,050	14,400	
6970 Investment Income	1,044			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 25,953</b>	<b>\$ (65,961)</b>	<b>\$ (438,231)</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (351,995)</b>	<b>\$ 511,323</b>	<b>\$ (108,380)</b>	<b>\$</b>
3775 Operating Transfer Out	(751,811)			
<b>Change in Net Assets</b>	<b>\$ (1,103,806)</b>	<b>\$ 511,323</b>	<b>\$ (108,380)</b>	<b>\$</b>
Net Assets - Beginning Balance	4,130,486	3,516,486	4,027,809	
Net Assets - Ending Balance	<b>\$ 3,516,486</b>	<b>\$ 4,027,809</b>	<b>\$ 3,879,429</b>	<b>\$</b>
<b>Memo:</b>				
4451 Equipment	\$	\$	\$ 40,000	\$

County of Placer  
 Operation of Internal Service Fund  
 Fiscal Year 2016-17

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

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
8119 Communication Services - Radio		244,016	244,016	
<b>Total Operating Revenues</b>	<b>\$</b>	<b>\$ 244,016</b>	<b>\$ 244,016</b>	<b>\$</b>
<b>Operating Expenses</b>				
2140 Gen Liability Ins			421	
2290 Maintenance - Equipment	325			
2292 Maintenance - Software	120,000			
2404 Maintenance Services	396			
2481 PC Acquisition	3,128			
2511 Printing	67			
2534 Operating Materials	47,835		48,676	
2555 Prof/Spec Svcs - Purchased	121,513	950,397	750,000	
2709 Countywide System Charges	70		903	
2710 Rents & Leases - Equipment	50,591		1,411,121	
2744 Small Tools & Instruments	319			
2840 Special Dept Expense	1,200	1,412,071		
2965 Utilities	3,974			
3701 Equipment Depreciation	536,938			
3702 Bldg & Impr Depreciation	224,534			
<b>Total Operating Expenses</b>	<b>\$ 1,110,890</b>	<b>\$ 2,362,468</b>	<b>\$ 2,211,121</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (1,110,890)</b>	<b>\$ (2,118,452)</b>	<b>\$ (1,967,105)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(22,164)	6,203		
6950 Interest	10,048	10,500	6,200	
6970 Investment Income	(395)			
8780 Contributions from Other Funds		1,058,894	500,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (12,511)</b>	<b>\$ 1,075,597</b>	<b>\$ 506,200</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (1,123,401)</b>	<b>\$ (1,042,855)</b>	<b>\$ (1,460,905)</b>	<b>\$</b>
8954 Operating Transfers In	500,000	765,959	524,617	
<b>Change in Net Assets</b>	<b>\$ (623,401)</b>	<b>\$ (276,896)</b>	<b>\$ (936,288)</b>	<b>\$</b>
Net Assets - Beginning Balance	6,573,682	5,998,342	5,685,446	
Net Assets - Ending Balance	<b>\$ 5,998,342</b>	<b>\$ 5,685,446</b>	<b>\$ 4,749,158</b>	<b>\$</b>
<b>Memo:</b>				
4151 Buildings & Improvements	\$ 45,764	\$	\$	\$
4451 Equipment	27,653	36,000		