

PUBLIC WORKS AND FACILITIES DEPARTMENT*						
APPROPRIATION SUMMARY						
Fiscal Year 2016-17						
ADMINISTERED BY:		DIRECTOR OF PUBLIC WORKS AND FACILITIES - ROAD COMMISSIONER				
Appropriations	FY 2014-15	FY 2015-16	FY 2016-17	FY 2016-17		YOY % Change
	Actuals	Est / Actual	Proposed Budget	Final Budget	PBB %	
<b>GENERAL FUND</b>						
Public Works Administration			\$ 967,058	\$ 967,058	100%	
<b>Public Works Administration</b>	\$ 862,496	\$ 1,033,868	\$ 967,058	\$ 967,058	100%	-6.5%
Overhead			\$ (317,334)	\$ (317,334)	-41%	
NPDES			\$ 909,174	\$ 909,174	118%	
GIS			\$ 115,522	\$ 115,522	15%	
Floodplain			\$ 60,082	\$ 60,082	8%	
<b>NPDES</b>	\$ 600,892	\$ 603,111	\$ 767,443	\$ 767,443	100%	27.2%
<b>Building Maintenance</b>	\$ 3,514,037	\$ 1,102,727	\$ -	\$ -		-100.0%
Overhead			\$ 366,444	\$ 366,444	38%	
County As Tenant			\$ 25,010	\$ 25,010	3%	
Acquisitions			\$ 245,733	\$ 245,733	26%	
Asset Management			\$ 164,253	\$ 164,253	17%	
Economic Development			\$ 161,783	\$ 161,783	17%	
<b>Property Management</b>	\$ 577,687	\$ 950,477	\$ 963,223	\$ 963,223	100%	1.3%
Facility Services Administration			\$ 820,626	\$ 820,626	100%	
<b>Facility Services Administration</b>	\$ 704,797	\$ 853,118	\$ 820,626	\$ 820,626	100%	-3.8%
Overhead			\$ 1,796,357	\$ 1,697,357	37%	
Parks Development and Maintenance			\$ 807,651	\$ 807,651	18%	
Landscaped Grounds Maintenance			\$ 1,174,632	\$ 1,174,632	26%	
Open Space and Trail System			\$ 430,794	\$ 430,794	9%	
Public Landscape Maintenance			\$ 129,028	\$ 129,028	3%	
Community Recreation Support			\$ 299,178	\$ 299,178	7%	
<b>Parks &amp; Grounds Maintenance</b>	\$ 4,075,514	\$ 4,550,250	\$ 4,637,641	\$ 4,538,641	100%	-0.3%
Overhead			\$ 541,948	\$ 513,193	41%	
Operations			\$ 307,383	\$ 287,389	23%	
Heritage Education			\$ 236,125	\$ 201,528	16%	
Historic Preservation			\$ 120,957	\$ 110,699	9%	
Volunteer Management			\$ 170,125	\$ 135,529	11%	
<b>Placer County Museums</b>	\$ 1,082,464	\$ 1,313,328	\$ 1,376,538	\$ 1,248,337	100%	-4.9%
<b>Subtotal General Fund</b>	\$ 11,417,887	\$ 10,406,879	\$ 9,532,529	\$ 9,305,328		-10.6%
<b>OTHER OPERATING FUNDS</b>						
Special Aviation			\$ 27,500	\$ 27,500	100%	
<b>Special Aviation - Fund 107</b>	\$ 3,825	\$ 12,500	\$ 27,500	\$ 27,500	100%	120.0%
Implement Environmental Capital Projects			\$ 9,189,258	\$ 9,189,258	18%	
Implement Roadway Capital Projects			\$ 37,161,806	\$ 37,311,806	74%	
Misc - Outside Assist, Utility Underground, Blue Cyn			\$ 31,382	\$ 31,382	0%	
Utility Undergrounding			\$ -	\$ -	0%	
Bridge Program			\$ 211,338	\$ 211,338	0%	
Abandonments			\$ 10,233	\$ 10,233	0%	
Blue Canyon Airport			\$ -	\$ -	0%	
Traffic Engineering			\$ 1,479,789	\$ 1,479,789	3%	
Overhead			\$ 2,212,134	\$ 2,212,134	4%	
Road Fund			\$ -	\$ -	0%	
<b>Public Works Engineering - Fund 120</b>	\$ 39,139,563	\$ 71,501,998	\$ 50,295,940	\$ 50,445,940	100%	-29.4%

# Public Works and Facilities

Encroachment / Transportation Permits			\$ 277,479	\$ 277,479	2%	
Roadway and Shoulder Maintenance			\$ 5,423,546	\$ 5,423,546	33%	
Signing, Striping, and Traffic Signals			\$ 1,646,919	\$ 1,646,919	10%	
Snow Removal			\$ 1,531,904	\$ 1,531,904	9%	
Fixed Asset Purchase			\$ 3,676,000	\$ 1,434,000	9%	
Overhead			\$ 6,313,398	\$ 6,313,398	38%	
<b>Public Works Road Maintenance - Fund 120</b>	<b>\$ 16,160,862</b>	<b>\$ 18,884,407</b>	<b>\$ 18,869,244</b>	<b>\$ 16,627,244</b>	<b>100%</b>	<b>-12.0%</b>
Overhead			\$ 85,964,359	\$ 85,964,359	101%	
Planning / Programming			\$ (238,930)	\$ 369,528	0%	
Design			\$ (269,123)	\$ 416,224	0%	
Construction			\$ (311,679)	\$ (1,671,779)	-2%	
Hazardous Materials			\$ (26,033)	\$ 40,262	0%	
<b>Capital Improvements - Fund 140</b>	<b>\$ 58,782,251</b>	<b>\$ 92,266,866</b>	<b>\$ 85,118,594</b>	<b>\$ 85,118,594</b>	<b>100%</b>	<b>-7.7%</b>
<b>Subtotal Other Operating Funds</b>	<b>\$ 114,086,501</b>	<b>\$ 182,665,771</b>	<b>\$ 154,311,278</b>	<b>\$ 152,219,278</b>		<b>-16.7%</b>
<b>ENTERPRISE FUNDS</b>						
Fixed-Route			\$ 4,211,700	\$ 4,211,686	41%	
Commuter Bus			\$ 907,000	\$ 907,051	9%	
Dial-A-Ride			\$ 1,200,000	\$ 1,199,910	12%	
Vanpool			\$ 270,600	\$ 270,654	3%	
Capital Equipment/Projects			\$ 3,735,900	\$ 3,735,900	36%	
<b>Placer County Transit** - Fund 210/100</b>	<b>\$ 6,274,009</b>	<b>\$ 11,513,919</b>	<b>\$ 10,325,200</b>	<b>\$ 10,325,200</b>	<b>100%</b>	<b>-10.3%</b>
Fixed-Route			\$ 4,515,500	\$ 4,515,500	65%	
Paratransit			\$ 68,600	\$ 68,600	1%	
Capital Equipment/Projects			\$ 2,411,000	\$ 2,411,000	34%	
<b>Tahoe Area Regional Transit** - Fund 210/120</b>	<b>\$ 4,182,440</b>	<b>\$ 5,686,362</b>	<b>\$ 6,995,100</b>	<b>\$ 6,995,100</b>	<b>100%</b>	<b>23.0%</b>
MRF Processing			\$ 463,061	\$ 463,061	41%	
Closed Landfill Maintenance			\$ 429,192	\$ 429,192	38%	
HHW Collection			\$ 235,790	\$ 235,790	21%	
<b>Eastern Regional Landfill* - Fund 220/400</b>	<b>\$ 2,400,189</b>	<b>\$ 11,035,954</b>	<b>\$ 1,128,043</b>	<b>\$ 1,128,043</b>	<b>100%</b>	<b>-89.8%</b>
Kings Beach Center			\$ 301,000	\$ 301,000	100%	
<b>Kings Beach Center* - Fund 220/200</b>	<b>\$ 181,489</b>	<b>\$ 457,520</b>	<b>\$ 301,000</b>	<b>\$ 301,000</b>	<b>100%</b>	<b>-34.2%</b>
Garbage Collection			\$ 504,998	\$ 504,998	24%	
Closed Landfill Maintenance			\$ 1,605,398	\$ 1,605,398	76%	
<b>Solid Waste Management* - Fund 220/450</b>	<b>\$ 1,647,789</b>	<b>\$ 1,622,519</b>	<b>\$ 2,125,396</b>	<b>\$ 2,125,396</b>	<b>100%</b>	<b>31.0%</b>
<b>Subtotal Enterprise Funds</b>	<b>\$ 14,685,916</b>	<b>\$ 30,316,274</b>	<b>\$ 20,874,739</b>	<b>\$ 20,874,739</b>		<b>-31.1%</b>
<b>INTERNAL SERVICE FUND</b>						
Fleet Operations			\$ 8,996,600	\$ 8,911,600	100%	
<b>Public Works Fleet Operations** - Fund 250/200</b>	<b>\$ 8,692,903</b>	<b>\$ 10,476,930</b>	<b>\$ 8,996,600</b>	<b>\$ 8,934,357</b>	<b>100%</b>	<b>-14.7%</b>
Overhead			\$ 4,744,539	\$ 4,744,539	42%	
Land Development			\$ 606,104	\$ 606,104	5%	
SMD & CSA Operations			\$ 3,550,039	\$ 3,550,039	32%	
Solid Waste			\$ 346,345	\$ 346,345	3%	
Eastern Regional Landfill (ERL)			\$ 173,173	\$ 173,173	2%	
Western Placer Waste Management Authority (WPWMA)			\$ 1,645,140	\$ 1,645,140	15%	
Groundwater Management			\$ -	\$ 184,234	2%	
Recycled Water			\$ -	\$ -	0%	
<b>Environmental Utilities* - Fund 260/800</b>	<b>\$ 10,040,489</b>	<b>\$ 12,524,997</b>	<b>\$ 11,065,340</b>	<b>\$ 11,249,574</b>	<b>100%</b>	<b>-10.2%</b>
Building Maintenance			\$ 1,463,891	\$ 1,589,871	100%	
Countywide Utilities			\$ -	\$ -	0%	
Custodial Services			\$ -	\$ -	0%	
Facility Projects			\$ -	\$ -	0%	
Security/Fire Systems			\$ -	\$ -	0%	
<b>Building Maintenance* - Fund 250/250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,463,891</b>	<b>\$ 1,589,871</b>	<b>100%</b>	<b>n/a</b>
Placer County Government Center Campus			\$ 1,856,000	\$ 1,861,193	100%	
<b>Placer County Government Center* - Fund 250/250</b>	<b>\$ 1,603,091</b>	<b>\$ 1,740,024</b>	<b>\$ 1,856,000</b>	<b>\$ 1,861,193</b>	<b>100%</b>	<b>7.0%</b>

## Public Works and Facilities

<b>Subtotal Internal Service Funds</b>	\$ 20,336,483	\$ 24,741,951	\$ 23,381,831	\$ 23,634,995	-4.5%
<b>TOTAL ALL FUNDS</b>	\$ 160,526,787	\$ 248,130,875	\$ 208,100,377	\$ 206,034,340	-17.0%

\*\*Budget includes total operating expenses and fixed assets.

<b>FUNDED POSITIONS</b>					
Public Works Administration	10	10	10	10	0%
NPDES	5	4	4	4	0%
Building Maintenance	47	42	0	0	-100%
Property Management	7	7	8	8	14%
Facility Services Administration	14	13	14	14	8%
Parks & Grounds Maintenance	24	24	22	22	-8%
Placer County Museums	6	6	7	6	0%
Special Aviation - Fund 107	0	0	0	0	n/a
Public Works Engineering - Fund 120	37	37	38	38	3%
Public Works Road Maintenance - Fund 120	74	76	75	75	-1%
Capital Improvements - Fund 140	12	11	11	11	0%
Placer County Transit - Fund 210/100	24	27	27	27	0%
Tahoe Area Regional Transit - Fund 210/120	17	23	23	23	0%
Eastern Regional Landfill - Fund 220/400	0	0	0	0	n/a
Kings Beach Center - Fund 220/200	0	0	0	0	n/a
Solid Waste Management - Fund 220/450	0	0	0	0	n/a
Public Works Fleet Operations - Fund 250/200	24	23	23	23	0%
Placer County Government Center - Fund 220/600	0	0	0	0	n/a
Building Maintenance - Fund 250/250	0	0	41	41	n/a
Environmental Utilities - Fund 260/800	67	67	61	62	-7%
<b>TOTAL FUNDED POSITIONS</b>	368	370	364	364	-2%
<b>TOTAL ALLOCATED POSITIONS</b>	443	446	448	448	0%

\*On August 4, 2015, the departments of Public Works and Facility Services merged.

### **Mission Statement**

**Public Works** - Plan, develop, operate and maintain a safe, efficient and well maintained transportation system and services.

**Facility Services** - To plan, construct, manage, and operate Placer County's buildings, properties, infrastructure, and assets to bring value to the public, maximizing useful life and economic opportunity through efficient and effective service delivery and prudent fiscal management.

## DEPARTMENT OF PUBLIC WORKS



11280 – PUBLIC WORKS ADMINISTRATION

Land Use System

**Purpose:** Provides management and administrative support to the operating divisions of the Public Works and Facilities Department in carrying out the policy directives of the County Executive Office and the Board of Supervisors, and assures the department functions in compliance with county fiscal policies in an effective and efficient manner while providing services to the public and other county departments.

**FY 2016-17 Highlights:** Administration continues to implement Priority Based Budgeting and co-locate Facility Services and Public Works administrations into one location at the Community Development Resource Center.

**Major Budget Adjustment(s):**

- Position allocation changes are aligned to support the merger of Public Works and Facility Services.

11410 - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM – NPDES

Land Use System

**Purpose:** Protects the County’s surface and ground waters from the effects of storm water pollutants.

**FY 2016-17 Highlights:** The NPDES program will renew the Lake Tahoe NPDES Municipal Water Quality Permit, implement statewide stormwater trash reduction standards, and adopt updated and new Federal Emergency Management Agency (FEMA) floodplain mapping.

**Major Budget Adjustment(s):**

- Increase of \$138,000 in contract expenditures to continue implementation of a water quality monitoring program for TMDL and to develop Best Management Practices for the Truckee River Basin as required by the Truckee River NPDES permit.

PBB PROGRAMS - NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

**Stormwater Quality Management** – Protects lakes, creeks and streams from pollutant impacts through outreach and education initiatives, implementation of development controls, construction activity oversight, water quality monitoring, commercial and industrial site inspections, and implementation of applicable regulations.

**Program Cost: \$909,174**

**Geographic Information Systems (GIS)** – Collects, manages, and presents spatial and geographical data to support departmental operations and activities.

**Program Cost: \$115,522**

**Floodplain Management** – Minimizes damages and financial losses associated with development in and near identified floodplains through implementation of educational and program initiatives and applicable construction and land development standards.

**Program Cost: \$60,082**

10670 - PROPERTY MANAGEMENT

Land Use System

**Purpose:** Provides a variety of real estate services; including leasing, property management, and acquisitions and divestitures of real property. This asset management activity generates revenue from, and provides stewardship over, Placer County real-property assets, and provides comprehensive public information regarding these assets.

**FY 2016-17 Highlights:** The Real Estate Acquisitions program will support the county's economic development activities through its acquisition of Tourist Accommodation Units (TAUs) in the Tahoe basin to incentivize development, and perform property management duties until the Kings Beach Center is sold or leased. The program will also support the implementation of the Placer County Conservation Program (PCCP) through acquisition of mitigation lands that need to be conserved by the time the PCCP is initiated. The Real Estate Management program will manage the disposition of the three Successor Agency properties and the Kings Beach Center. This program will also work with the Fairgrounds Revitalization Committee and stakeholders to develop short and long term plans for the Fairgrounds. The program intends to work with the City of Lincoln, developers and stakeholders to position the former Titan Missile Site for future development and perform environmental remediation activities.

**Major Budget Adjustment(s):**

- Increase of \$123,584 in salary and benefit costs for one new project manager allocation to address increased real property acquisition, economic development, and asset management activities.

PBB PROGRAMS – PROPERTY MANAGEMENT

**Real Estate Management** – Identifies, negotiates and manages leases for privately owned buildings and facilities when county operations cannot be accommodated in existing county-owned facilities. Manages and leases county-owned properties, sell surplus property and research and respond to inquiries raised by the public, other agencies, and county departments.

**Program Cost: \$189,263**

**Real Estate Acquisitions** – Identifies, evaluates, negotiates and acquires land and real property in support of county operations, programs and goals (e.g. Placer Legacy and County government uses). Performs acquisition, disposition or leasing activities to promote economic development.

**Program Cost: \$407,516**

11250 - FACILITY SERVICES ADMINISTRATION

Land Use System

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**FY 2016-17 Highlights:** Administration continues to implement Priority Based Budgeting and co-locate Facility Services and Public Works administrations into one location at the Community Development Resource Center.

**Major Budget Adjustment(s):**

- Position allocation changes are aligned to support the merger of Public Works and Facility Services.

## Public Works and Facilities

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- Increase \$122,816 in salary and benefit costs related one new senior staff services analyst allocation to provide department-wide safety coordination and ensure compliance with federal and state guidelines.

### 74250 - PARKS & GROUNDS SERVICES

#### Community and Cultural System

**Purpose:** Provides operation, maintenance and construction services to park facilities and beaches in unincorporated Placer County, and provides or manages contracts for grounds maintenance for other county owned facilities, landscaped rights of way and properties. Additional responsibilities include planning, acquisition, construction, and maintenance of county trails and public open space. Much of this is accomplished by working in partnership with volunteers, communities, and development projects.

**FY 2016-17 Highlights:** The Parks Development and Grounds Maintenance program will sustain the county response to drought conditions by continuing to meet and exceed water conservation goals, and expand the irrigation retrofit and drought-tolerant planting program. The Trails Development and Maintenance program will work with neighborhoods and partners to develop the County Park and Trail Master Plan through community outreach, inventory of existing amenities, evaluate future needs, collaborate with residents and stakeholders on the vision for a Hidden Falls Regional Park Connectivity project, and complete an environmental review process that documents potential project details. The Public Landscape Development and Maintenance program will develop a long-term funding and improvement strategy for the roadway corridor landscape and recreational amenities in Granite Bay.

**Major Budget Adjustment(s):**

- None.

### PBB PROGRAMS - PARKS & GROUNDS SERVICES

**Parks Development and Grounds Maintenance** – Provides opportunities for the public to engage in organized and spontaneous outdoor recreation. Plans and operates parks, community halls, and Tahoe Beaches in partnership with citizens, volunteers, agencies and developers. Maintains landscaped grounds around county buildings to benefit residents, employees and visitors; while exceeding water conservation goals, enhancing aesthetics, and minimizing labor.

**Program Cost: \$2,281,462**

**Trails Development and Maintenance** – Manages County Open Space properties and promotes fire safety with strategies that minimize labor, including agency partnerships and grazing. Works with citizens, developers, and neighboring jurisdictions to plan and construct local and regional multiple-use trail systems.

**Program Cost: \$430,794**

**Public Landscape Development and Maintenance** – Maintains county roadway medians and corridor landscaping to provide an aesthetic experience, while exceeding water conservation goals and minimizing labor.

**Program Cost: \$129,028**

### 74300 - PLACER COUNTY MUSEUMS

#### Community and Cultural System

**Purpose:** Provides exhibits and educational programs such as living history, community heritage education programs, and special events for Placer County residents and visitors. Staff and volunteers process and preserve

## Public Works and Facilities

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historic artifacts and documents by keeping them in a controlled environment and implement protective measures to ensure the physical evidence of our history will be available for future generations.

**FY 2016-17 Highlights:** The Historical Heritage Education program will expand the Oral History Program through interviews of individuals connected with the Dewitt Center, and the Fruit Packing industry. Second, the program will also complete finishing touches on the new DeWitt History Museum in anticipation for the 75<sup>th</sup> Anniversary of the U.S. entry into World War II. Third, the program will open several new temporary exhibits including “Post-Mortem,” and “Placer County Civil Defense,” both of which will be housed in the Placer County Museum at the Historic Courthouse. Lastly, the program will expand the school-age Gold Rush Program, using facilities at the new Gold Rush Museum, and continue successes of the Living History Program for Placer County Third Graders. The Historic Preservation program will continue to preserve hundreds of County artifacts, documents, and photographs and assist the public with research.

**Major Budget Adjustment(s):**

- None.

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### PBB PROGRAMS - PLACER COUNTY MUSEUMS

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**Historical Heritage Education** – Develops and maintains exhibits and educational programs. Coordinates and shares information with other historical societies and museums in the County. Recruits, trains and manages volunteers to work in our museums, facilities or programs. Conducts volunteer recognition and appreciation activities.

**Program Cost: \$337,057**

**Historic Preservation (Archives)** – Preserves the artifacts, documents and photographs in the Division’s collection. Assists the public with research, conservation and preservation questions.

**Program Cost: \$110,699**

### 32760 - SPECIAL AVIATION

#### Land Use System

**Purpose:** Maintains the Blue Canyon Airport for general aviation use.

**FY 2016-17 Highlights:** Perform annual maintenance and repairs of emergency landing strip for small aircraft and emergency use by U.S. Forest Service during fire season.

**Major Budget Adjustment(s):**

- Increase of \$15,000 in contract expenditures for surveying work related to a tree removal project which will allow for evening operations.

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### PBB PROGRAMS – SPECIAL AVIATION

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**Blue Canyon Airport** – Repair and maintain airport runway surfacing and lighting system, and manage surrounding vegetation in accordance with FAA standards.

**Program Cost: \$27,500**

11320 - ENGINEERING, TRANSPORTATION & CONSTRUCTION

Land Use System

**Purpose:** Provides quality plans and specifications and timely construction for public infrastructure projects. Create long-range transportation plans to reduce congestion, improve safety, and mitigate growth-induced impacts. Plan, design and construct environmental-improvement projects to maintain quality of the Lake Tahoe Basin.

**FY 2016-17 Highlights:** Engineering projects such as bridges, roads, pedestrian facilities, and Tahoe enhancement will include completing the Kings Beach Commercial Core Project, and begin construction of up to four bridge replacements and construction of the SR 89/Fanny Bridge Project, including the Dollar Creek Shared-Use Trail, and two bus transit shelters. Transportation planning programs will complete design of Phase 1 of Placer Parkway, and seek agreement on a regional traffic fee program between Sacramento, Sutter and Placer Counties.

**Major Budget Adjustment(s):**

- Decrease of \$20,218,291 in project expenditures based on estimated project completions during FY 2015-16, mostly for the Kings Beach Commercial Core Improvement project and bridges such as the Alpine Meadows replacement.
- Decrease of \$15,278,002 in revenues associated with completed projects, and including a gas tax revenue loss of \$3,400,000 that is reflected in the road maintenance budget.
- Decrease of \$2,000,000 in one-time general fund augmentation for deferred road maintenance overlay projects approved in FY 2015-16.

PBB PROGRAMS - ENGINEERING, TRANSPORTATION & CONSTRUCTION

**Environmental Capital Projects** – Designs, permits and delivers various environmental improvement projects throughout county. Most projects are located in the Lake Tahoe Basin portion of the county where a continuing effort occurs to improve stormwater quality particularly in the built environment to protect Lake Tahoe’s famed water quality and clarity.

**Program Cost: \$9,189,258**

**Transportation Capital Projects** – Designs, permits and delivers various transportation improvement projects from traditional roadway capacity, increasing projects to multimodal infrastructure including pedestrian and bicycle path facilities, as well as transit facilities such as bus shelters and depots. This program also includes bridge replacement for the 100+ bridges the department maintains from small single span bridges to large multiple span bridges like the Foresthill Bridge.

**Program Cost: \$37,523,145**

**Miscellaneous Project (Assist Others, Utility Undergrounding, Blue Canyon Airport)** – Designs, permits, and delivers projects for other divisions or departments and manages programs such as utility undergrounding project development and the Blue Canyon Airport to ensure it is accessible and maintained in a satisfactory condition.

**Program Cost: \$41,614**

**Traffic Engineering & Transportation Planning** – Manage traffic safety and traffic operations on county maintained roadways. Included within traffic safety is the Traffic Accident Analysis System (TAAS) which actively works to reduce the number and severity of traffic collisions. Update the Circulation Elements of the County General Plan and various Community Plans. As part of these updates, Capital Improvement Programs (CIP) is developed to support desired traffic flow on roadways within the plan area boundaries. Traffic Impact Fees are then developed based on the CIP and collected to insure the identified future improvements are funded by collecting fair

## Public Works and Facilities

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contributions toward the needed improvements. Review land development projects submitted to the county through the Community Development Resource Agency (CDRA) Planning Services Division.

**Program Cost: \$1,479,789**

### 32600 - ROAD MAINTENANCE

Land Use System

**Purpose:** Provides safe roads, bridges, and drainage systems through maintenance that is compatible with community needs.

**FY 2016-17 Highlights:** The Road Maintenance program will complete the curb ramp ADA transition plan update, administer and construct three major surface treatment projects covering nearly 80 miles of County maintained roadway (including a federally funded hot mix asphalt overlay), and continue Highway Safety Improvement Program (HSIP) striping project on approximately 200 miles of County maintained roadways. The Snow Removal program will continue the operation of one of the largest snow removal programs in the State.

**Major Budget Adjustment(s):**

- Decrease of \$3,400,000 in net revenues, primarily due to the loss of state excise taxes (Gas Tax), which fluctuate with the price of gasoline.
- Decrease of \$855,000 in oils and aggregates expenditures.
- Decrease of \$652,500 in equipment costs for purchases completed in FY 2015-16.

### PBB PROGRAMS – ROAD MAINTENANCE

**Road Maintenance** – Provides for the repair and maintenance of roads within the County maintained roadway system, including, drainage facilities, bridges, guardrail, vegetation management, street sweeping, and preparation and administration of surface treatment projects. Issues transportation permits and installation and maintenance of the three main devices used to control traffic, namely; signs, pavement markings, and traffic signals.

**Program Cost: \$8,781,944**

**Snow Removal** – This program comprises routine and emergency activities with the control and removal of ice and snow from County roads which includes plowing, sanding, and snow blowing. This is often a 24-7 operation depending on snow level elevations and storm intensity. The Serene Lakes area consistently receives the highest recorded snowfall in the continental United States. Depending on snow levels, our crews may be required to remove snow from 150 miles of road up to 500 miles of road.

**Program Cost: \$1,531,904**

### 10780 - CAPITAL IMPROVEMENTS

Land Use System

**Purpose:** Plans, designs, and constructs facilities in accordance with plans endorsed by the Board of Supervisors.

**FY 2016-17 Highlights:** The Facility Development program will complete the construction, acceptance and occupancy of the new Animal Services Center and the development of the Placer County Government Center Master Plan. The program will also complete the programming for a Health & Human Services office building and a county-wide ADA assessment and transition plan. The program will continue analysis and implementation of security measures at facilities and continue negotiations and acquisition of a countywide warehouse facility on Locksley Lane on behalf of the Clerk-Recorder. The program will support efforts for a design-build delivery of an SB

## Public Works and Facilities

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863 Acute Mental Health Housing Unit addition at the South Placer Adult Correctional Facility, and provide other capital project support as prioritized by the Board of Supervisors.

### Major Budget Adjustment(s):

- Decrease of \$6,750,000 to reflect removal of one-time general fund augmentation for deferred building and trail maintenance projects and other one-time project priorities approved in FY 2015-16.
- Decrease of \$7,206,786 in building and improvement costs based on estimated projects completed during FY 2015-16 such as the Animal Services Center.
- Increase \$1,172,158 in net revenues, primarily state aid for construction for qualifying projects.

### PBB PROGRAMS – CAPITAL IMPROVEMENTS

**Facility Development** – Provides and manages space planning, architectural and engineering design services, construction documentation, specifications and detailed cost estimates. Provide responsive design solutions for new facilities that are operationally efficient, accessible, and energy efficient public facilities. Manage the timely delivery of sustainable facilities that serve the citizens of Placer County, through effective consultant and construction management. Manage the assessment and abatement of hazardous materials.

**Program Cost: \$85,118,594**

### 06000 - PLACER COUNTY TRANSIT (ENTERPRISE FUND)

#### Land Use System

**Purpose:** Provides safe and reliable service within and between the communities of western Placer County.

**FY 2016-17 Highlights:** The Placer County Transit program will complete the replacement of aging fleet and pursue a grant to implement the first battery electric bus into the fleet.

### Major Budget Adjustment(s):

- None.

### PBB PROGRAMS – PLACER COUNTY TRANSIT

**Public Transit** – Provides safe and reliable transportation services; **Fixed route** service is a regularly scheduled public bus service. **Commuter Bus** services provide four mornings and afternoon commute runs to and from downtown Sacramento. **Dial-A-Ride** services are based on reservations directly to requested destinations within the service area. **Vanpool** services are leased vans from a private company specializing in vanpool coordination and are driven by one of the commuters in the vanpool.

**Program Attributes:** Annual ridership on the fixed route service was 297,207 in FY 2014-15. In February of 2016, the Commuter Bus ridership averaged 340 passengers per day, which is an average of 43 passengers per bus per day. Dial-A-Ride carried 37,265 passengers in FY 2014-15. Currently there are 10 vanpools originating from Placer County to various employers in Sacramento and Davis. The vanpools carried 31,858 passenger trips in FY 2014-15.

**Program Cost: \$10,325,200**

06020 – TAHOE TRUCKEE AREA REGIONAL TRANSIT (ENTERPRISE FUND)

Land Use System

**Program Purpose:** Provides safe and reliable service within and between the communities of the North Lake Tahoe area.

**FY 2016-17 Highlights:** The Tahoe Truckee Area Regional Transit program will complete the roll-out of the new TART brand in coordination with the Town of Truckee and continue to expand services that began in FY 2015-16.

**Major Budget Adjustment(s):**

- Increase of \$1,185,400 for two scheduled replacement busses, 2-way radios, Tahoe City Transit Center Closed Circuit Television, and on-board surveillance with offsetting grant funding.

PBB PROGRAMS - TAHOE TRUCKEE AREA REGIONAL TRANSIT

**Tahoe Area Public Transit** – Tahoe Area Regional Transit (TART) operates public bus service in North Tahoe. To meet the Americans with Disabilities Act (ADA) transportation requirements, Placer County contracts with a taxi cab company to provide trips to persons with disabilities are not able to get to and from the regular fixed route.

**Program Attributes:** Fixed Route Ridership was 337,688 in FY 2014-15. The annual ridership on the Paratransit program is approximately 400 passengers.

**Program Cost: \$6,995,100**

02890 - EASTERN REGIONAL LANDFILL (ENTERPRISE FUND)

Land Use System

**Purpose:** Monitors and maintains the Eastern Regional Landfill (ERL) for the protection of the environment and in compliance with regulatory requirements and to manage the Eastern Regional Material Recovery Facility (MRF) to recycle and reduce the amount of material sent landfills in compliance with state law.

**FY 2016-17 Highlights:** The Garbage Collection, Disposal and Recycling program will construct a second inbound scale to more accurately measure waste volumes and improve traffic flow and site safety. The program will also develop a master plan for the on-site soil reclamation area to extend the useful life of the facility.

**Major Budget Adjustment(s):**

- Decrease of \$9.8 million in costs related to the purchase of the Eastern Regional Materials Recovery Facility office, shop, truck scale project, and closure expansion project.

PBB PROGRAMS – EASTERN REGIONAL LANDFILL

**Closed Landfill Operations** – Protects public health and the environment by monitoring and maintaining the closed landfill site in compliance with state and federal regulations.

**Program Attributes:** Processed over 81,000 tons of waste annually, recovering over 45,000 tons of recyclable material.

**Program Cost: \$429,192**

**Garbage Collection, Disposal and Recycling** – Provides reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County. Conserves natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes and comply with State

## Public Works and Facilities

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mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities, as well as the Town of Truckee.

**Program Attributes:** Completion of the landfill closure expansion project brings the facility into 100 percent compliance with regulatory permit requirements.

**Program Cost: \$698,851**

### 02200 - KINGS BEACH CENTER (INTERNAL SERVICE FUND)

Land Use System

**Purpose:** Provides for the operation, maintenance and disposition costs associated with the Kings Beach Center properties.

**FY 2016-17 Highlights:** The Kings Beach Center program will manage the former Successor Agency properties pending disposition for development consistent with redevelopment and community plans.

**Major Budget Adjustment(s):**

- None.

### 04500 - SOLID WASTE MANAGEMENT (ENTERPRISE FUND)

Land Use System

**Purpose:** Manages the collection and disposal of solid waste, hazardous wastes, and recyclable materials generated within Placer County in an environmentally safe manner; to maintain and monitor closed landfills in Loomis, Foresthill, and Meadow Vista.

**FY 2016-17 Highlights:** The Garbage Collection, Disposal, and Recycling program will implement organics recycling programs to comply with state mandates.

**Major Budget Adjustment(s):**

- Increase of \$500,000 in contributions to the capital projects fund to begin organics processing project to comply with AB1826 mandatory organics recycling provisions.

### PBB PROGRAMS – SOLID WASTE MANAGEMENT

**Garbage Collection, Disposal and Recycling** - Provides reliable and efficient garbage collection and recycling services to residents and businesses in order to cost effectively manage solid waste generated throughout unincorporated areas of Placer County. Conserve natural resources through the recovery and sale of recyclables, reduce the quantity of wastes buried in landfills, provide safe disposal of hazardous wastes and comply with state mandated diversion goals by providing recycling and hazardous waste services to residents in Placer County and its cities.

**Program Attributes:** Diverted 67 percent of the county's waste from landfills through countywide waste reduction, reuse, recycling, and composting programs and partnerships, exceeding the 50 percent State mandate.

**Program Cost: \$504,998**

**Closed Landfill Operations** - Protects public health and the environment by monitoring and maintaining three closed landfill sites located in Meadow Vista, Foresthill, Loomis in compliance with State and Federal regulations.

**Program Attributes:** Achieving over 95 percent regulatory compliance across the closed landfill sites.

**Program Cost: \$1,605,398**

**06300 - FLEET OPERATIONS (INTERNAL SERVICE FUND)**

Land Use System

**Purpose:** Provides vehicles and transportation to departments that are safe, reliable, economical, and environmentally sound.

**FY 2016-17 Highlights:** The Fleet Operations program will implement actions for compliance with air quality and safety regulations, upgrade fuel management system, and implement parts management outsourcing.

**Major Budget Adjustment(s):**

- Decrease of \$1,022,000 in capital asset expenditures for scheduled fleet vehicle replacements.
- Decrease of \$503,426 in services and supplies mainly driven by declining cost of operating materials for fleet vehicles, such as fuel.
- Decrease of \$1,670,300 in revenues recovered from county departments to cover operating costs for fleet services and the cancellation of \$377,757 of reserves to cover a portion of vehicle replacement costs.

**PBB PROGRAMS – FLEET OPERATIONS**

**Fleet Management** - Provides reliable, cost-effective vehicles to support county operations along with vehicle and heavy equipment repair and maintenance services, fuel purchasing and distribution and fleet regulatory compliance.

**Program Cost: \$8,911,600**

**06280 - ENVIRONMENTAL UTILITIES (ENTERPRISE FUND)**

Land Use System

**Purpose:** Provides labor and materials needed to operate and maintain the Sewer Maintenance Districts (SMDs), County Service Areas (CSAs) and solid waste franchise areas that provide the following services: sewage collection and disposal, recycling, garbage collection, landfill operation, domestic water service, drainage maintenance, and water for fire protection.

**FY 2016-17 Highlights:** The Land Development program will negotiate capacity expansions at City of Lincoln Wastewater Treatment and Reclamation Facility and the City of Roseville's Pleasant Grove Wastewater Treatment Plant to accommodate growth in North Auburn and western Placer County. The Sewer and Water Utility District Management program will develop a reclaimed water master plan for the Sunset Industrial Area using reclaimed water available to the county from the City of Lincoln through the Sewer Maintenance District 1 regionalization project, and define roles and responsibilities for reclaimed water in the Riolo Vineyards / Placer Vineyards areas. The Groundwater Management program will define the County's roles and responsibilities for groundwater management per state law and regulations.

**Major Budget Adjustment(s):**

- Decrease of \$441,324 in six positions and salary and benefit costs, and sewer rate revenues associated with the operation of SMD 1 and projected completion of the Mid-Western Placer Regional Sewer Project.

PBB PROGRAMS – ENVIRONMENTAL UTILITIES

**Land Development** - Reviews land development proposals and work with developers to ensure adequate sewer capacity for new development and promote economic development in the County without impacting our existing customer fees and level of service.

**Program Attributes:** Currently coordinating with developers on 58 active projects representing over 23,000 Equivalent Dwelling Units. Over 90 percent of submittals responded to within two weeks of receipt.

**Program Cost: \$606,104**

**Sewer and Water Utility District Management** – Protects public health and the environment by providing reliable compliant sewer and water infrastructure through condition assessment, modeling, long-term planning, and design and management of sewer rehabilitation and capital projects to service current and future customers. Provides cost effective operation and maintenance of wastewater and water infrastructure that protect public health and the environment in compliance with State and Federal regulations. Provides maintenance related to fire suppression systems that protect life and property.

**Program Attributes:** Provided 35 million gallons of clean drinking water, and collected, conveyed and processed nearly 1.3 billion gallons of wastewater annually. Minimized sewer spills through education and outreach, and continued emphasis on preventative maintenance including hydro cleaning 49 miles of pipeline, and 27 miles of closed-circuit television video inspections.

**Program Cost: \$3,550,039**

**Groundwater Management** – Work with county partners in the management of groundwater monitoring to ensure all interests are protected in accordance with State law.

**Program Cost: \$184,234**

**Recycled Water** - Management of reclaimed water policy, supply and distribution within the unincorporated county.

10650 - BUILDING MAINTENANCE

Land Use System

**Purpose:** Provides a broad range of building maintenance, construction, and custodial services, and funds utilities (electrical, gas, sewer and water) for facilities owned or leased by Placer County. Proactive maintenance and cleaning of Placer County facilities protects the health of the building occupants and the public, provides a comfortable atmosphere for conducting county business, and protects the County's investment in facilities.

**FY 2015-16 Highlights:** Building Maintenance programs will continue repair and renovation of parking lot and street paving, comprehensive painting plan at county facilities, roofing repair and replacement at highest priority facilities, analysis and implementation of appropriate security measures at identified facilities, expand implementation of automated HVAC and lighting systems, and continue implementation of energy saving measures.

**Major Budget Adjustment(s):**

- FY 2016-17 shifts the Building Maintenance appropriation to an Internal Service Fund instead of an appropriation in the County General Fund. This appropriation no longer has a net county cost since all costs will be recovered directly from the departments who pay directly for services received. Revenues allocated through the countywide cost plan in the amount of \$2,567,343 for FY 2015-16 are not represented in FY 2016-17 as all costs will be directly recovered from other county departments.

PBB PROGRAMS – BUILDING MAINTENANCE

**Facility Maintenance & Energy Conservation** - Maintains county-owned buildings and properties that serve residents, community groups, employees and visitors. Pursues energy incentives and grants, monitor utility use and pursuit of all reasonable means to achieve utility cost savings. Maintains the cleanliness of county-owned buildings and develop private sector contracts to provide timely and cost effective services. Delivers construction projects when it is determined to be the most effective delivery method.

**Program Cost: \$1,589,871**

02500 - PLACER COUNTY GOVERNMENT CENTER (INTERNAL SERVICE FUND)

Land Use System

**Purpose:** Provides for the operation and maintenance of the Placer County Government Center Campus (Campus). The budget includes costs associated specifically to the Campus which includes utilities (sewer, water, and street lights), grounds, parking lot, road, and infrastructure maintenance. The occupants of the buildings located at the Campus pay their proportionate share of all Campus costs.

**FY 2016-17 Highlights:** The Placer County Government Center program will provide efficient delivery of utilities, maintenance and services for the campus, and is funded by direct charges to county departments who occupy space at the campus.

**Major Budget Adjustment(s):**

- None.

Budget Unit **General Fund - 100**  
 Function General  
 Activity Facility Services Administration - 11250

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>Intergovernmental Revenue</b>				
7479 Other Govts-Trial Courts	\$ 17,363	\$	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 17,363</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8293 Facility Services Admin Support	\$ 639,683	\$ 865,110	\$ 820,627	\$
8527 Transfer In A-87 Costs	276,496	(115,332)		
<b>Total Charges for Services</b>	<b>\$ 916,179</b>	<b>\$ 749,778</b>	<b>\$ 820,627</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 60	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 60</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 4,683	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 4,683</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 938,285</b>	<b>\$ 749,778</b>	<b>\$ 820,627</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 978,931	\$ 1,240,207	\$ 1,050,109	\$
1003 Extra Help	3,731			
1005 Overtime & Call Back	2,007	3,000	5,000	
1010 Cafeteria Plans (Non-PERS)	38,777	45,450	45,132	
1011 Salary Savings		(41,848)	(41,848)	
1018 Taxable Meal Reimbursements	15			
1300 P.E.R.S.	237,091	342,663	294,012	
1301 F.I.C.A.	69,325	95,029	80,716	
1303 Other Postemployment Benefits (OPEB)	49,886	77,854	75,460	
1310 Employee Group Ins	154,907	159,638	202,316	
1315 Workers Comp Insurance	6,917	11,291	11,908	
1320 Retired Employee Grp Ins	48,165	66,168	73,700	
1325 401 (k) Employer Match	2,684	3,000	2,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,592,436</b>	<b>\$ 2,002,452</b>	<b>\$ 1,798,755</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 17,201	\$ 18,000	\$ 18,000	\$
2052 Communication Services - Mobile Devices	939	1,000	1,000	
2140 Gen Liability Ins	3,342	5,270	5,359	
2310 Employee Benefits Systems		19,836	29,228	
2404 Maintenance Services			7,640	
2406 Maintenance - Janitorial			8,288	
2415 Campus Services-PCGC	6,893	9,542	9,994	
2439 Membership/Dues		500	500	
2481 PC Acquisition		2,400	2,400	
2511 Printing	6,146	6,000	6,000	
2523 Office Supplies & Exp	6,830	8,000	8,000	
2524 Postage	4,240	4,315	4,500	
2555 Prof/Spec Svcs - Purchased	326			
2568 MIS - Services		66,997	63,766	
2570 Media / Video Services	225			
2701 Publications & Legal Notices	762	500	500	
2709 Countywide System Charges	6,998	16,670	13,408	
2840 Special Dept Expense	4,269	10,000	10,000	
2844 Training	129	1,500	1,500	
2931 Travel & Transportation		500	500	
2932 Mileage	36	1,000	1,000	
2933 Lodging	44	500	500	
2941 County Vehicle Mileage	1,176		1,200	
2964 Meals/Food Purchases	75	250	250	
2965 Utilities			7,104	
<b>Total Services &amp; Supplies</b>	<b>\$ 59,631</b>	<b>\$ 172,780</b>	<b>\$ 200,637</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 15,508	\$	\$	\$

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 **Facility Services Administration - 11250**

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
5404 I/T-OUT Maintenance - Services	14,276	5,076		
5406 I/T-OUT Maintenance - Janitorial		8,998		
5550 I/T-OUT Administration			150,000	
5552 I/T-OUT MIS Services	46,963			
5556 I/T-OUT Professional Services	26,789	5,000	200,000	
5965 I/T-OUT Utilities	6,802	9,092		
<b>Total Intrafund Transfers Out</b>	<b>\$ 110,338</b>	<b>\$ 28,166</b>	<b>\$ 350,000</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (800,109)	\$ (1,029,048)	\$ (1,079,912)	\$
5008 I/T-IN County Office Bldg Fund	(257,499)	(321,232)	(448,854)	
<b>Total Intrafund Transfers In</b>	<b>\$ (1,057,608)</b>	<b>\$ (1,350,280)</b>	<b>\$ (1,528,766)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 704,797</b>	<b>\$ 853,118</b>	<b>\$ 820,626</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (233,488)</b>	<b>\$ 103,340</b>	<b>\$ (1)</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function General  
Activity Public Works Administration - 11280

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>				
8112 DPW Administrative Services	\$ 826,655	\$ 1,033,868	\$ 967,058	\$
8212 Other General Reimbursement	35,737			
<b>Total Charges for Services</b>	<b>\$ 862,392</b>	<b>\$ 1,033,868</b>	<b>\$ 967,058</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 6	\$	\$	\$
8764 Miscellaneous Revenues	98			
<b>Total Miscellaneous Revenues</b>	<b>\$ 104</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 862,496</b>	<b>\$ 1,033,868</b>	<b>\$ 967,058</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$	\$ 1,000	\$ 1,000	\$
1002 Salaries and Wages	818,037	924,400	875,000	
1010 Cafeteria Plans (Non-PERS)	35,449	38,400	38,400	
1011 Salary Savings		(84,124)	(84,100)	
1018 Taxable Meal Reimbursements	133			
1099 Salaries & Wages Undistributed	(6)			
1300 P.E.R.S.	198,108	250,500	242,100	
1301 F.I.C.A.	59,400	70,700	66,900	
1303 Other Postemployment Benefits (OPEB)	40,791	55,600	53,900	
1310 Employee Group Ins	117,783	134,305	149,100	
1315 Workers Comp Insurance	3,057	3,400	3,400	
1320 Retired Employee Grp Ins	48,059	54,874	50,800	
1325 401 (k) Employer Match	750	700	1,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,321,561</b>	<b>\$ 1,449,755</b>	<b>\$ 1,398,000</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 11,815	\$ 16,600	\$ 13,000	\$
2052 Communication Services - Mobile Devices	674	800	800	
2140 Gen Liability Ins	1,220	2,100	2,589	
2274 Delivery & Freight Charges		100	100	
2291 Maintenance - Computer Equip		600	600	
2292 Maintenance - Software		1,100	1,100	
2310 Employee Benefits Systems		14,400	14,000	
2404 Maintenance Services			59,600	
2406 Maintenance - Janitorial			48,100	
2415 Campus Services-PCGC	26,096	37,439	39,100	
2439 Membership/Dues	1,075	100	1,200	
2481 PC Acquisition	5,353	6,100	6,100	
2511 Printing	10,038	7,000	11,000	
2522 Other Supplies	549	1,500	1,500	
2523 Office Supplies & Exp	6,735	6,800	6,800	
2524 Postage	2,356	2,300	2,393	
2555 Prof/Spec Svcs - Purchased	2,780	3,000	3,000	
2568 MIS - Services		42,100	42,239	
2701 Publications & Legal Notices	284		300	
2709 Countywide System Charges	9,914	13,400	12,154	
2844 Training	585	4,000	4,000	
2931 Travel & Transportation	433	1,000	1,000	
2932 Mileage		400	400	
2933 Lodging	564			
2941 County Vehicle Mileage	6,771	7,000	7,000	
2964 Meals/Food Purchases	1,119	400	400	
2965 Utilities			45,200	
<b>Total Services &amp; Supplies</b>	<b>\$ 88,361</b>	<b>\$ 168,239</b>	<b>\$ 323,675</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 224,964	\$ 393,974	\$ 401,853	\$
<b>Total Other Charges</b>	<b>\$ 224,964</b>	<b>\$ 393,974</b>	<b>\$ 401,853</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 10,836	\$	\$	\$

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 Public Works Administration - 11280

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
5404 I/T-OUT Maintenance - Services	89,849	82,400		
5406 I/T-OUT Maintenance - Janitorial		47,600		
5552 I/T-OUT MIS Services	34,595			
5556 I/T-OUT Professional Services	110,219	110,000	128,900	
5965 I/T-OUT Utilities	30,328	48,100		
<b>Total Intrafund Transfers Out</b>	<b>\$ 275,827</b>	<b>\$ 288,100</b>	<b>\$ 128,900</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (72,907)	\$ (69,200)	\$ (165,312)	\$
5004 I/T-IN Road Fund	(975,271)	(1,197,000)	(1,120,058)	
5009 I/T-IN County Library Fund	(39)			
<b>Total Intrafund Transfers In</b>	<b>\$ (1,048,217)</b>	<b>\$ (1,266,200)</b>	<b>\$ (1,285,370)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 862,496</b>	<b>\$ 1,033,868</b>	<b>\$ 967,058</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function General  
Activity Property Management - 10670

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>Intergovernmental Revenue</b>				
7479 Other Govts-Trial Courts	\$	\$	4,044	\$ 3,700
<b>Total Intergovernmental Revenue</b>	<b>\$</b>	<b>\$</b>	<b>4,044</b>	<b>\$ 3,700</b>
<b>Charges for Services</b>				
8193 Other Services	\$	266,842	\$ 240,000	\$ 240,000
<b>Total Charges for Services</b>	<b>\$</b>	<b>266,842</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$	10,601	\$	\$ 10,000
<b>Total Miscellaneous Revenues</b>	<b>\$</b>	<b>10,601</b>	<b>\$</b>	<b>\$ 10,000</b>
<b>Total Revenue</b>	<b>\$</b>	<b>277,443</b>	<b>\$ 244,044</b>	<b>\$ 253,700</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$	559,503	\$ 582,849	\$ 657,456
1003 Extra Help		537		9,360
1005 Overtime & Call Back		770	5,000	5,000
1010 Cafeteria Plans (Non-PERS)		28,584	29,841	34,491
1011 Salary Savings			(19,965)	(19,965)
1018 Taxable Meal Reimbursements		15		
1300 P.E.R.S.		128,395	145,029	171,553
1301 F.I.C.A.		43,045	44,970	51,394
1303 Other Postemployment Benefits (OPEB)		28,204	38,927	59,290
1310 Employee Group Ins		97,698	107,156	127,401
1315 Workers Comp Insurance		1,289	1,751	2,024
1320 Retired Employee Grp Ins		5,886	9,606	11,544
1325 401 (k) Employer Match		750	750	750
<b>Total Salaries &amp; Benefits</b>	<b>\$</b>	<b>894,676</b>	<b>\$ 945,914</b>	<b>\$ 1,110,298</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$	6,295	\$ 7,500	\$ 8,160
2052 Communication Services - Mobile Devices		3	12	
2140 Gen Liability Ins		4,697	9,468	7,409
2310 Employee Benefits Systems		7,706	9,780	9,809
2404 Maintenance Services				2,242
2406 Maintenance - Janitorial				2,436
2415 Campus Services-PCGC		2,018	11,906	2,928
2439 Membership/Dues			900	900
2481 PC Acquisition				2,400
2511 Printing		3,528	3,700	3,700
2523 Office Supplies & Exp		3,005	3,000	3,000
2524 Postage		2,271	2,707	2,800
2552 Audit Costs		2,934		
2555 Prof/Spec Svcs - Purchased		26,125	134,500	134,500
2556 Prof/Spec Svcs - County		13,760		
2568 MIS - Services			70,735	46,584
2701 Publications & Legal Notices		663	1,000	1,000
2709 Countywide System Charges		7,748	14,349	8,522
2727 Rents & Leases - Bldgs & Impr		3,622		
2838 Special Dept Expense-1099 Reportable		2,844		
2840 Special Dept Expense		14,405	20,000	22,762
2844 Training		2,393	6,200	6,900
2931 Travel & Transportation			200	200
2932 Mileage			700	700
2941 County Vehicle Mileage			900	900
2965 Utilities		248		2,088
<b>Total Services &amp; Supplies</b>	<b>\$</b>	<b>104,265</b>	<b>\$ 297,557</b>	<b>\$ 269,940</b>
<b>Intrafund Transfers Out</b>				
5404 I/T-OUT Maintenance - Services	\$	6,174	\$ 7,827	\$
5406 I/T-OUT Maintenance - Janitorial			2,645	
5550 I/T-OUT Administration		86,681	80,862	81,270
5552 I/T-OUT MIS Services		22,188		

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 Property Management - 10670

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
5556 I/T-OUT Professional Services	58,072	92,000	87,000	
5965 I/T-OUT Utilities	1,999	2,672		
<b>Total Intrafund Transfers Out</b>	<b>\$ 175,114</b>	<b>\$ 186,006</b>	<b>\$ 168,270</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (118,952)	\$ (125,000)	\$ (139,377)	\$
5004 I/T-IN Road Fund	(438)		(400)	
5008 I/T-IN County Office Bldg Fund	(473,835)	(350,000)	(443,008)	
5009 I/T-IN County Library Fund	(1,106)	(1,000)	(500)	
5011 I/T-IN Public Safety Fund	(2,037)	(3,000)	(2,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (596,368)</b>	<b>\$ (479,000)</b>	<b>\$ (585,285)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 577,687</b>	<b>\$ 950,477</b>	<b>\$ 963,223</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 300,244</b>	<b>\$ 706,433</b>	<b>\$ 709,523</b>	<b>\$</b>

Budget Unit **General Fund - 100**

Function

Activity **National Poll Discharge Elimination System - 11410**

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>Intergovernmental Revenue</b>				
7232 State Aid - Other	\$ 16,237	\$ 16,200	\$ 16,200	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 16,237</b>	<b>\$ 16,200</b>	<b>\$ 16,200</b>	<b>\$</b>
<b>Charges for Services</b>				
8212 Other General Reimbursement	\$ 249,373	\$ 277,800	\$ 382,000	\$
<b>Total Charges for Services</b>	<b>\$ 249,373</b>	<b>\$ 277,800</b>	<b>\$ 382,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8954 Operating Transfers In	\$ 37,699	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 37,699</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 303,309</b>	<b>\$ 294,000</b>	<b>\$ 398,200</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 345,669	\$ 362,265	\$ 367,848	\$
1003 Extra Help	16,601	33,500	33,500	
1005 Overtime & Call Back	2,127	3,000	3,000	
1010 Cafeteria Plans (Non-PERS)	20,720	21,736	22,071	
1018 Taxable Meal Reimbursements	215	1,000	1,000	
1300 P.E.R.S.	74,060	83,176	89,880	
1301 F.I.C.A.	28,662	27,713	27,543	
1303 Other Postemployment Benefits (OPEB)	16,106	22,244	21,560	
1310 Employee Group Ins	37,617	44,409	46,693	
1315 Workers Comp Insurance	783	1,080	1,083	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 542,560</b>	<b>\$ 600,123</b>	<b>\$ 614,178</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2020 Clothes & Personal Supplies	\$ 257	\$ 300	\$ 300	\$
2051 Communication Services - Telephone	4,640	5,000	5,000	
2052 Communication Services - Mobile Devices	429	298	300	
2140 Gen Liability Ins		1,135	1,261	
2274 Delivery & Freight Charges		100	100	
2290 Maintenance - Equipment		300	300	
2291 Maintenance - Computer Equip		800	1,000	
2293 Computer Parts	911	3,000	3,800	
2310 Employee Benefits Systems		6,986	5,771	
2439 Membership/Dues	3,575	4,000	4,000	
2481 PC Acquisition	1,203	5,500	2,750	
2511 Printing	1,008	3,000	3,000	
2522 Other Supplies	27	4,000	4,000	
2523 Office Supplies & Exp	809	4,000	4,000	
2524 Postage	373	1,000	1,000	
2555 Prof/Spec Svcs - Purchased	266,929	287,000	425,000	
2556 Prof/Spec Svcs - County	5,000			
2568 MIS - Services		30,091	16,895	
2701 Publications & Legal Notices		200	200	
2709 Countywide System Charges	7,761	10,020	7,925	
2744 Small Tools & Instruments		2,000	2,000	
2840 Special Dept Expense	34,131	40,800	37,000	
2844 Training	685	3,000	3,000	
2931 Travel & Transportation	264	2,000	2,000	
2932 Mileage		360	360	
2933 Lodging	330	800	800	
2941 County Vehicle Mileage		500	500	
2964 Meals/Food Purchases	238	200	200	
<b>Total Services &amp; Supplies</b>	<b>\$ 328,570</b>	<b>\$ 416,390</b>	<b>\$ 532,462</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 63,590	\$ 12,731	\$ 51,409	\$
<b>Total Other Charges</b>	<b>\$ 63,590</b>	<b>\$ 12,731</b>	<b>\$ 51,409</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 5,357	\$	\$	\$
5405 I/T-OUT Maintenance - Bldgs & Imprv	16,242	20,227	28,186	

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

Budget Unit **General Fund - 100**

Function

Activity **National Poll Discharge Elimination System - 11410**

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
5550 I/T-OUT Administration	56,083	60,830	60,830	
5552 I/T-OUT MIS Services	21,473			
5556 I/T-OUT Professional Services	113,383	180,120	180,120	
<b>Total Intrafund Transfers Out</b>	<b>\$ 212,538</b>	<b>\$ 261,177</b>	<b>\$ 269,136</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5004 I/T-IN Road Fund	\$ (546,366)	\$ (687,310)	\$ (699,742)	\$
<b>Total Intrafund Transfers In</b>	<b>\$ (546,366)</b>	<b>\$ (687,310)</b>	<b>\$ (699,742)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 600,892</b>	<b>\$ 603,111</b>	<b>\$ 767,443</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 297,583</b>	<b>\$ 309,111</b>	<b>\$ 369,243</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function Recreation and Cultural Services  
Activity Parks & Grounds Maintenance - 74250

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>				
6965 Rents & Concessions	\$ 16,816	\$ 15,000	\$ 15,000	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 16,816</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7479 Other Govts-Trial Courts	\$ 36,317	\$ 50,000	\$ 50,000	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 36,317</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$</b>
<b>Charges for Services</b>				
8196 Buildings & Grounds Services	\$ 718,553	\$ 637,174	\$ 700,000	\$
8207 Parks & Historical Sites - Services	846,195	750,000	650,000	
8208 Park & Recreation Services	57,310	40,000	40,000	
8212 Other General Reimbursement		20,000	20,000	
8269 Planning - At Cost Projects Fees	82,797	50,000	50,000	
8527 Transfer In A-87 Costs	474,043	857,114	857,114	
<b>Total Charges for Services</b>	<b>\$ 2,178,898</b>	<b>\$ 2,354,288</b>	<b>\$ 2,317,114</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 262	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 262</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8780 Contributions from Other Funds	\$ 325,213	\$	\$	\$
<b>Total Other Financing Sources</b>	<b>\$ 325,213</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,557,506</b>	<b>\$ 2,419,288</b>	<b>\$ 2,382,114</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 7,658	\$	\$ 8,000	\$
1002 Salaries and Wages	1,617,186	1,665,325	1,580,198	
1003 Extra Help	103,048	148,149	147,654	
1005 Overtime & Call Back	3,353	8,285	8,000	
1010 Cafeteria Plans (Non-PERS)	81,869	85,845	82,956	
1011 Salary Savings		(59,470)	(59,470)	
1018 Taxable Meal Reimbursements	285			
1300 P.E.R.S.	360,369	409,265	410,902	
1301 F.I.C.A.	128,106	139,413	132,793	
1303 Other Postemployment Benefits (OPEB)	93,326	130,684	118,580	
1310 Employee Group Ins	324,812	349,106	355,538	
1315 Workers Comp Insurance	31,267	37,351	33,110	
1320 Retired Employee Grp Ins	79,972	106,593	115,522	
1325 401 (k) Employer Match	1,502	1,500	1,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 2,832,753</b>	<b>\$ 3,022,046</b>	<b>\$ 2,935,283</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2017 Uniforms	\$ 9	\$ 938	\$ 500	\$
2050 Communication Services - Radio	5,400	11,980	11,980	
2051 Communication Services - Telephone	16,326	17,000	17,000	
2052 Communication Services - Mobile Devices	3,786	5,000	5,000	
2085 Household Expense	4,112	3,000	3,000	
2086 Refuse Disposal	26,498	35,000	35,000	
2140 Gen Liability Ins		9,513	10,624	
2273 Parts	10,074	26,000	26,000	
2290 Maintenance - Equipment	10,313	10,810	10,810	
2310 Employee Benefits Systems		33,929	32,752	
2404 Maintenance Services			29,851	
2405 Materials - Bldgs & Impr	54,342	110,000	110,000	
2406 Maintenance - Janitorial			28,126	
2415 Campus Services-PCGC	21,534	17,469	31,265	
2439 Membership/Dues	1,645	4,000	4,000	
2511 Printing	4,087	9,000	9,000	
2512 Laundry/Dry Cleaning	3,686	4,500	4,500	
2521 Operating Supplies	391	5,789	1,000	
2523 Office Supplies & Exp	4,036	6,000	6,000	
2524 Postage	2,143	2,471	2,564	

Budget Unit **General Fund - 100**  
 Function Recreation and Cultural Services  
 Activity Parks & Grounds Maintenance - 74250

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
2549 Construction Projects	30,832			
2554 Commissioner's Fees	510	1,000	1,260	
2555 Prof/Spec Svcs - Purchased	732,804	743,293	908,442	
2556 Prof/Spec Svcs - County		7,000	7,000	
2559 County Litter Program	22			
2568 MIS - Services		69,954	50,264	
2570 Media / Video Services	180			
2701 Publications & Legal Notices	230		1,000	
2709 Countywide System Charges	10,533	17,389	16,232	
2710 Rents & Leases - Equipment	24,949	25,000	25,000	
2727 Rents & Leases - Bldgs & Impr	2,200	2,400	2,400	
2744 Small Tools & Instruments	5,760	12,700	12,700	
2770 Fuels & Lubricants	10,592	14,300	14,300	
2838 Special Dept Expense-1099 Reportable	1,158			
2840 Special Dept Expense	184,095	25,000	25,000	
2844 Training	3,350	4,800	4,800	
2853 Safety Clothing - Other Agency	745			
2862 Landfill Dump Fee	51			
2931 Travel & Transportation	108	1,000	1,000	
2932 Mileage	438	1,500	1,500	
2933 Lodging	726		1,000	
2941 County Vehicle Mileage	119,212	112,596	112,596	
2964 Meals/Food Purchases	507	1,000	1,000	
2965 Utilities	59,618	50,000	77,515	
2966 Drug & Alcohol Testing	152		500	
<b>Total Services &amp; Supplies</b>	<b>\$ 1,357,154</b>	<b>\$ 1,401,331</b>	<b>\$ 1,642,481</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$	\$ 55,000	\$	\$
<b>Total Capital Assets</b>	<b>\$</b>	<b>\$ 55,000</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 86,941	\$ 86,941	\$ 86,941	\$
3780 Contrib to Other Funds	1,056	880	1,100	
<b>Total Other Financing Uses</b>	<b>\$ 87,997</b>	<b>\$ 87,821</b>	<b>\$ 88,041</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 28,224	\$	\$	\$
5404 I/T-OUT Maintenance - Services	64,333	22,425		
5406 I/T-OUT Maintenance - Janitorial		28,037		
5550 I/T-OUT Administration	193,322	288,001	289,455	
5552 I/T-OUT MIS Services	38,587			
5556 I/T-OUT Professional Services	124,580	132,000	92,000	
5965 I/T-OUT Utilities	14,273	19,855		
<b>Total Intrafund Transfers Out</b>	<b>\$ 463,319</b>	<b>\$ 490,318</b>	<b>\$ 381,455</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (147,553)	\$ (74,300)	\$ (100,000)	\$
5004 I/T-IN Road Fund	(3,875)			
5008 I/T-IN County Office Bldg Fund	(287,493)	(150,000)	(200,000)	
5011 I/T-IN Public Safety Fund	(36,244)	(30,700)	(30,700)	
5026 I/T-IN Advertising & Promotion Fund	(190,544)	(251,266)	(177,919)	
<b>Total Intrafund Transfers In</b>	<b>\$ (665,709)</b>	<b>\$ (506,266)</b>	<b>\$ (508,619)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,075,514</b>	<b>\$ 4,550,250</b>	<b>\$ 4,538,641</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 1,518,008</b>	<b>\$ 2,130,962</b>	<b>\$ 2,156,527</b>	<b>\$</b>

Budget Unit **General Fund - 100**  
Function General  
Activity Placer County Museum - 74300

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>				
6965 Rents & Concessions	\$ 2,665	\$ 2,631	\$ 2,631	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 2,665</b>	<b>\$ 2,631</b>	<b>\$ 2,631</b>	<b>\$</b>
<b>Charges for Services</b>				
8269 Planning - At Cost Projects Fees	\$ 269	\$ 2,000	\$ 2,000	\$
8279 Living History Program Fees	28,790	30,000	30,000	
8283 School Tour Program Fees		750	750	
8342 Archives Revenue	230	200	200	
8343 Gold Panning Revenue	198	2,000	2,000	
<b>Total Charges for Services</b>	<b>\$ 29,487</b>	<b>\$ 34,950</b>	<b>\$ 34,950</b>	<b>\$</b>
<b>Donations</b>				
8204 Archives Donations	\$ 473	\$ 250	\$ 250	\$
8205 Museum Donations	8,432	9,000	9,000	
<b>Total Donations</b>	<b>\$ 8,905</b>	<b>\$ 9,250</b>	<b>\$ 9,250</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 41,057</b>	<b>\$ 46,831</b>	<b>\$ 46,831</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 6,207	\$	\$ 6,200	\$
1002 Salaries and Wages	285,269	382,962	350,582	
1003 Extra Help	43,701	48,847	27,482	
1005 Overtime & Call Back	108	500	500	
1010 Cafeteria Plans (Non-PERS)	13,247	13,664	16,679	
1011 Salary Savings		(13,725)	(13,725)	
1300 P.E.R.S.	67,575	105,620	95,654	
1301 F.I.C.A.	25,084	32,924	28,919	
1303 Other Postemployment Benefits (OPEB)	20,257	33,366	32,340	
1310 Employee Group Ins	65,610	81,693	87,621	
1315 Workers Comp Insurance	883	2,194	1,842	
1320 Retired Employee Grp Ins	40,817	55,233	51,791	
1325 401 (k) Employer Match		750		
<b>Total Salaries &amp; Benefits</b>	<b>\$ 568,758</b>	<b>\$ 744,028</b>	<b>\$ 685,885</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2050 Communication Services - Radio	\$ 42	\$	\$	\$
2051 Communication Services - Telephone	17,885	15,000	18,000	
2085 Household Expense	60			
2086 Refuse Disposal	1,228			
2140 Gen Liability Ins		1,420	1,768	
2290 Maintenance - Equipment	85			
2310 Employee Benefits Systems		8,383	8,333	
2404 Maintenance Services			83,866	
2405 Materials - Bldgs & Impr	3,811	2,000	2,000	
2406 Maintenance - Janitorial			27,085	
2415 Campus Services-PCGC	10,924	41,638	19,172	
2439 Membership/Dues	35	300	1,000	
2511 Printing	8,066	11,000	11,000	
2523 Office Supplies & Exp	3,105	3,000	3,000	
2524 Postage	3,961	3,451	3,544	
2555 Prof/Spec Svcs - Purchased	5,194	8,000	9,000	
2568 MIS - Services		34,779	38,173	
2701 Publications & Legal Notices	578			
2709 Countywide System Charges	2,489	3,916	4,266	
2710 Rents & Leases - Equipment	38			
2727 Rents & Leases - Bldgs & Impr	23,266	15,500	15,500	
2744 Small Tools & Instruments	118			
2822 Advertising	1,064	6,000	5,000	
2838 Special Dept Expense-1099 Reportable	762			
2840 Special Dept Expense	19,078	30,000	38,900	
2844 Training		2,367	1,367	
2931 Travel & Transportation		500	500	

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 Placer County Museum - 74300

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
2932 Mileage	2,089	2,500	2,500	
2941 County Vehicle Mileage	211	400	400	
2964 Meals/Food Purchases	3,074	3,000	3,000	
2965 Utilities	987		42,580	
<b>Total Services &amp; Supplies</b>	<b>\$ 108,150</b>	<b>\$ 193,154</b>	<b>\$ 339,954</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 211,748	\$ 149,259	\$ 152,244	\$
<b>Total Other Charges</b>	<b>\$ 211,748</b>	<b>\$ 149,259</b>	<b>\$ 152,244</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 6,535	\$	\$	\$
5404 I/T-OUT Maintenance - Services	64,246	89,114		
5406 I/T-OUT Maintenance - Janitorial		7,877		
5550 I/T-OUT Administration	35,986	53,169	53,438	
5552 I/T-OUT MIS Services	33,119			
5556 I/T-OUT Professional Services	7,564	16,816	16,816	
5965 I/T-OUT Utilities	46,358	59,911		
<b>Total Intrafund Transfers Out</b>	<b>\$ 193,808</b>	<b>\$ 226,887</b>	<b>\$ 70,254</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,082,464</b>	<b>\$ 1,313,328</b>	<b>\$ 1,248,337</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 1,041,407</b>	<b>\$ 1,266,497</b>	<b>\$ 1,201,506</b>	<b>\$</b>

Budget Unit **Special Aviation Fund - 107**  
 Function Public Ways and Facilities  
 Activity Special Aviation - 32760

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	\$ 679	\$	\$	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 679</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Intergovernmental Revenue				
7150 State Aid Aviation	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Intergovernmental Revenue</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Total Revenue</b>	<b>\$ 10,679</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Expenditures / Appropriations</b>				
Services & Supplies				
2140 Gen Liability Ins	\$ 1,832	\$ 5,000	\$ 5,000	\$
2522 Other Supplies	1,687			
2555 Prof/Spec Svcs - Purchased				15,000
2556 Prof/Spec Svcs - County		4,000		4,000
2965 Utilities	306	1,000		1,000
<b>Total Services &amp; Supplies</b>	<b>\$ 3,825</b>	<b>\$ 10,000</b>	<b>\$ 25,000</b>	<b>\$</b>
Appropriation for Contingencies				
5600 Appropriation for Contingencies	\$	\$ 2,500	\$ 2,500	\$
<b>Total Appropriation for Contingencies</b>	<b>\$</b>	<b>\$ 2,500</b>	<b>\$ 2,500</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,825</b>	<b>\$ 12,500</b>	<b>\$ 27,500</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (6,854)</b>	<b>\$ 2,500</b>	<b>\$ 17,500</b>	<b>\$</b>

Budget Unit **Public Ways & Facilities Fund - 120**  
 Function Public Ways and Facilities  
 Activity Public Works Engineering - 11320

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	\$ 14,387	\$ 10,000	\$ 10,000	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 14,387</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$</b>
<b>Rev from Use of Money &amp; Property</b>				
6950 Interest	\$ 84,322	\$ 150,000	\$ 150,000	\$
6970 Investment Income	(2,939)	40,000	40,000	
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 81,383</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7199 State Aid for Construction	\$ 749,394	\$ 7,637,000	\$ 8,404,000	\$
7249 Federal Aid Construction	19,080,819	32,366,380	25,064,328	
7445 Federal Aid Rstp Exchange - H	364,211	2,202,163		
7446 Federal Aid Rstp Exchange - G	400,296	1,037,390	1,224,357	
7455 State Match	100,000	100,000		
<b>Total Intergovernmental Revenue</b>	<b>\$ 20,694,720</b>	<b>\$ 43,342,933</b>	<b>\$ 34,692,685</b>	<b>\$</b>
<b>Charges for Services</b>				
8128 Planning/Engineering Services	\$ 67,909	\$	\$	\$
8129 Design & Construction Engineering	104,315			
8161 Reimbursed Road Projects	4,870,369	10,412,268	9,255,374	
8212 Other General Reimbursement	163,660			
8213 Right of Way	387	24,800	2,000	
8334 Traffic Control	2,542			
<b>Total Charges for Services</b>	<b>\$ 5,209,182</b>	<b>\$ 10,437,068</b>	<b>\$ 9,257,374</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ (249,985)	\$	\$ 100,000	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ (249,985)</b>	<b>\$</b>	<b>\$ 100,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8779 Contributions from General Fund	\$ 1,069,989	\$ 1,000,000	\$	\$
8780 Contributions from Other Funds	104,397			
8954 Operating Transfers In	12,223,431	8,400,810	3,852,750	
<b>Total Other Financing Sources</b>	<b>\$ 13,397,817</b>	<b>\$ 9,400,810</b>	<b>\$ 3,852,750</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 39,147,504</b>	<b>\$ 63,380,811</b>	<b>\$ 48,102,809</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 3,564	\$ 10,000	\$ 10,000	\$
1002 Salaries and Wages	3,117,640	3,796,700	3,842,461	
1003 Extra Help	4,639	20,000	20,000	
1005 Overtime & Call Back	19,573	28,000	28,000	
1008 Salaries & Wages-Oper	(441)			
1010 Cafeteria Plans (Non-PERS)	157,736	205,300	193,262	
1018 Taxable Meal Reimbursements	650			
1300 P.E.R.S.	704,417	921,000	937,092	
1301 F.I.C.A.	234,218	291,400	265,716	
1303 Other Postemployment Benefits (OPEB)	126,842	205,800	199,430	
1310 Employee Group Ins	434,506	506,593	573,536	
1315 Workers Comp Insurance	11,852	16,700	19,693	
1320 Retired Employee Grp Ins	161,439	235,759	240,557	
1325 401 (k) Employer Match	2,649	2,300	2,250	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,979,284</b>	<b>\$ 6,239,552</b>	<b>\$ 6,331,997</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2020 Clothes & Personal Supplies	\$ 121	\$	\$	\$
2050 Communication Services - Radio	185			
2051 Communication Services - Telephone	34,179	60,000	60,000	
2052 Communication Services - Mobile Devices	5,368	5,800	5,800	
2086 Refuse Disposal		500	500	
2140 Gen Liability Ins	48,359	70,805	67,226	
2273 Parts		1,000	1,000	
2274 Delivery & Freight Charges	9	500	500	
2290 Maintenance - Equipment	347	1,800	1,800	
2291 Maintenance - Computer Equip	480	8,200	8,200	

Budget Unit **Public Ways & Facilities Fund - 120**  
 Function Public Ways and Facilities  
 Activity Public Works Engineering - 11320

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
2292 Maintenance - Software	16,244	31,900	31,900	
2293 Computer Parts		6,400	6,400	
2310 Employee Benefits Systems		52,800	51,689	
2404 Maintenance Services			9,500	
2405 Materials - Bldgs & Impr		1,000	1,000	
2406 Maintenance - Janitorial			11,061	
2415 Campus Services-PCGC	778	6,300	3,759	
2439 Membership/Dues	8,691	6,000	6,000	
2456 Misc Expense	65			
2481 PC Acquisition	12,583	40,100	40,100	
2511 Printing	17,862	25,000	25,000	
2522 Other Supplies	7,381	10,000	10,000	
2523 Office Supplies & Exp	13,819	15,000	15,000	
2524 Postage	9,740	7,800	8,135	
2534 Operating Materials	1,610			
2555 Prof/Spec Svcs - Purchased	738,604	1,000,000		
2556 Prof/Spec Svcs - County	7,127	50,000	48,472	
2568 MIS - Services		150,000	136,890	
2675 Road Projects-Misc	4,046			
2678 Road Projects-Contracts	31,311,048	60,640,395	40,422,104	
2701 Publications & Legal Notices	4,008	6,000	6,000	
2709 Countywide System Charges	71,282	130,700	127,880	
2710 Rents & Leases - Equipment	2,105			
2727 Rents & Leases - Bldgs & Impr		8,400	8,400	
2744 Small Tools & Instruments	374	500	500	
2775 Aggregates & Oil	3,516			
2840 Special Dept Expense	9,216	3,000	3,000	
2844 Training	7,307	9,100	9,100	
2931 Travel & Transportation	1,104	3,000	3,000	
2932 Mileage	316	1,000	1,000	
2933 Lodging	3,992			
2941 County Vehicle Mileage	75,212	60,000	60,000	
2964 Meals/Food Purchases	2,052	1,000	1,000	
2965 Utilities	456	50,000	197,646	
<b>Total Services &amp; Supplies</b>	<b>\$ 32,419,586</b>	<b>\$ 62,464,000</b>	<b>\$ 41,389,562</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 100,333	\$ 172,525	\$ 175,976	\$
3940 Right-of-Way	57,309	5,000	5,000	
<b>Total Other Charges</b>	<b>\$ 157,642</b>	<b>\$ 177,525</b>	<b>\$ 180,976</b>	<b>\$</b>
<b>Capital Assets</b>				
4001 Land	\$ 352,200	\$	\$	\$
4171 Intangible Assets - Non Depreciable	74,291	502,000	602,000	
4451 Equipment	5,026	20,000		
<b>Total Capital Assets</b>	<b>\$ 431,517</b>	<b>\$ 522,000</b>	<b>\$ 602,000</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3775 Operating Transfer Out	\$ 129,108	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 129,108</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 61,272	\$	\$	\$
5404 I/T-OUT Maintenance - Services	27,127	148,600		
5405 I/T-OUT Maintenance - Bldgs & Impr	59,553			
5406 I/T-OUT Maintenance - Janitorial		12,300		
5527 I/T-OUT Prof Services A-87 Costs		500	500	
5550 I/T-OUT Administration	569,407	802,100	802,100	
5552 I/T-OUT MIS Services	114,950			
5553 I/T-OUT Revenue Services Charges	274			
5556 I/T-OUT Professional Services	605,713	1,620,821	1,635,705	
5678 I/T-OUT Road Projects	99,239	50,000	50,000	
5965 I/T-OUT Utilities	10,453	11,500		
<b>Total Intrafund Transfers Out</b>	<b>\$ 1,547,988</b>	<b>\$ 2,645,821</b>	<b>\$ 2,488,305</b>	<b>\$</b>
<b>Misc</b>				

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

Budget Unit **Public Ways & Facilities Fund - 120**  
 Function Public Ways and Facilities  
 Activity Public Works Engineering - 11320

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
9041 Cost Allocation In/Out	\$ (972)	\$	\$	\$
<b>Total Misc</b>	<b>\$ (972)</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (233,304)	\$ (200,000)	\$ (200,000)	\$
5004 I/T-IN Road Fund	(275,564)	(300,000)	(300,000)	
5008 I/T-IN County Office Bldg Fund	(15,722)	(46,900)	(46,900)	
<b>Total Intrafund Transfers In</b>	<b>\$ (524,590)</b>	<b>\$ (546,900)</b>	<b>\$ (546,900)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 39,139,563</b>	<b>\$ 71,501,998</b>	<b>\$ 50,445,940</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (7,941)</b>	<b>\$ 8,121,187</b>	<b>\$ 2,343,131</b>	<b>\$</b>

Budget Unit **Public Ways & Facilities Fund - 120**  
Function Public Ways and Facilities  
Activity Public Works Road Maintenance - 32600

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>				
6157 Sales Tax Local Trans	\$ 2,000,000	\$ 2,000,000	\$ 2,500,000	\$
<b>Total Taxes</b>	<b>\$ 2,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 2,500,000</b>	<b>\$</b>
<b>Licenses, Permits &amp; Franchises</b>				
6769 Permits	\$ 44,671	\$ 60,000	\$ 60,000	\$
<b>Total Licenses, Permits &amp; Franchises</b>	<b>\$ 44,671</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$</b>
<b>Fines, Forfeits &amp; Penalties</b>				
6849 Parking Fines	\$ 38	\$	\$	\$
<b>Total Fines, Forfeits &amp; Penalties</b>	<b>\$ 38</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7151 State Highway Users Tax - Roads	\$ 8,124,460	\$ 7,171,100	\$ 6,107,637	\$
7154 Highway User Excise Tax Section 2103	4,062,230	4,354,000	1,004,295	
7251 Federal Forest Reserve - Title I	296,870	318,299	320,000	
7390 State Off-Hwy Veh Reg Fees	28,627	29,866		
7391 State Highway Users Tax - 2105	1,354,077	2,757,900	2,787,300	
<b>Total Intergovernmental Revenue</b>	<b>\$ 13,866,264</b>	<b>\$ 14,631,165</b>	<b>\$ 10,219,232</b>	<b>\$</b>
<b>Charges for Services</b>				
8161 Reimbursed Road Projects	\$ 19,586	\$ 50,000	\$ 52,000	\$
8212 Other General Reimbursement	43,979	400,000	834,000	
8334 Traffic Control	855			
<b>Total Charges for Services</b>	<b>\$ 64,420</b>	<b>\$ 450,000</b>	<b>\$ 886,000</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8753 Other Sales	\$ 5,268	\$	\$	\$
8764 Miscellaneous Revenues	10,136			
8771 Subrogation Recovery	36,746	35,000	35,000	
<b>Total Miscellaneous Revenues</b>	<b>\$ 52,150</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8750 Proceeds from Sale of Capital Assets	\$ 30,598	\$ 10,000	\$ 60,000	\$
8752 Gain/Loss on F/A Disposal	3,150			
8779 Contributions from General Fund	3,770,896	3,770,900	3,770,900	
<b>Total Other Financing Sources</b>	<b>\$ 3,804,644</b>	<b>\$ 3,780,900</b>	<b>\$ 3,830,900</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 19,832,187</b>	<b>\$ 20,957,065</b>	<b>\$ 17,531,132</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 56,607	\$ 50,000	\$	\$
1002 Salaries and Wages	4,302,442	4,793,400	4,811,100	
1003 Extra Help	79,500	114,900	114,900	
1005 Overtime & Call Back	144,448	175,000	175,000	
1010 Cafeteria Plans (Non-PERS)	243,095	277,400	277,400	
1018 Taxable Meal Reimbursements	870			
1300 P.E.R.S.	923,400	1,100,600	1,185,900	
1301 F.I.C.A.	348,299	388,900	365,800	
1303 Other Postemployment Benefits (OPEB)	279,694	417,100	404,300	
1304 Other Postemployment Charges (Up Front)	260,680			
1310 Employee Group Ins	905,936	1,070,907	1,036,500	
1315 Workers Comp Insurance	255,438	266,534	212,600	
1320 Retired Employee Grp Ins	561,587	667,700	657,658	
1325 401 (k) Employer Match	654	750	749	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 8,362,650</b>	<b>\$ 9,323,191</b>	<b>\$ 9,241,907</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2020 Clothes & Personal Supplies	\$ 46,897	\$ 44,000	\$ 42,000	\$
2050 Communication Services - Radio	89,408	113,300	59,400	
2051 Communication Services - Telephone	28,074	20,000	28,000	
2052 Communication Services - Mobile Devices	7,966	20,000	13,000	
2086 Refuse Disposal	35,544	23,000	30,000	
2140 Gen Liability Ins	229,345	557,000	365,010	
2273 Parts	29,107	10,000	15,000	
2277 Auto - Towing	110			
2290 Maintenance - Equipment	6,074			

Budget Unit **Public Ways & Facilities Fund - 120**  
 Function Public Ways and Facilities  
 Activity Public Works Road Maintenance - 32600

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
2291 Maintenance - Computer Equip		1,900	1,900	
2292 Maintenance - Software	14,678	19,200	19,750	
2310 Employee Benefits Systems		104,400	107,187	
2404 Maintenance Services			68,128	
2405 Materials - Bldgs & Impr	6,297	5,000	10,000	
2406 Maintenance - Janitorial			33,700	
2415 Campus Services-PCGC	12,171	28,800	16,183	
2439 Membership/Dues	480	1,200	1,200	
2481 PC Acquisition	9,125	8,900	8,100	
2511 Printing	3,329	3,000	3,000	
2522 Other Supplies	21,582	5,200	10,000	
2523 Office Supplies & Exp	4,598	5,000	5,000	
2524 Postage	4,319	3,800	3,990	
2555 Prof/Spec Svcs - Purchased	464,077	752,500	522,800	
2556 Prof/Spec Svcs - County	23,977	100,000	100,000	
2564 Regular Equipment-Fleet Services	1,453,548	1,100,000	1,100,000	
2566 Snow Equipment-Fleet Services	602,187	800,000	700,000	
2568 MIS - Services		146,500	91,321	
2701 Publications & Legal Notices	157			
2709 Countywide System Charges	35,863	61,300	59,231	
2710 Rents & Leases - Equipment	56,907	61,000	60,999	
2727 Rents & Leases - Bldgs & Impr	9,304	15,000	11,999	
2744 Small Tools & Instruments	26,620	15,000	15,000	
2770 Fuels & Lubricants	221,290	300,000	250,000	
2775 Aggregates & Oil	807,461	1,355,000	500,000	
2778 Signing & Safety Material	290,643	600,000	600,000	
2840 Special Dept Expense	201,838	180,000	170,000	
2844 Training	3,445	3,000	6,000	
2928 I/P - Shop Supplies	4,344			
2931 Travel & Transportation	21	2,500	3,000	
2932 Mileage	171			
2933 Lodging	340	2,000	2,498	
2941 County Vehicle Mileage	42,009	25,000	25,000	
2964 Meals/Food Purchases	786	5,000	5,002	
2965 Utilities	101,465	50,000	92,000	
2966 Drug & Alcohol Testing	9,240	1,500	1,700	
2975 Equipment Usage - Regular	12,277			
2976 Snow Equipment Usage	(12,277)			
<b>Total Services &amp; Supplies</b>	<b>\$ 4,904,797</b>	<b>\$ 6,549,000</b>	<b>\$ 5,157,098</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 270,099	\$ 267,416	\$ 272,764	\$
<b>Total Other Charges</b>	<b>\$ 270,099</b>	<b>\$ 267,416</b>	<b>\$ 272,764</b>	<b>\$</b>
<b>Capital Assets</b>				
4451 Equipment	\$ 1,643,033	\$ 2,086,500	\$ 1,434,000	\$
<b>Total Capital Assets</b>	<b>\$ 1,643,033</b>	<b>\$ 2,086,500</b>	<b>\$ 1,434,000</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3776 Contrib Auto Working Capital	\$ 7,425	\$	\$	\$
<b>Total Other Financing Uses</b>	<b>\$ 7,425</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 94,519	\$	\$	\$
5404 I/T-OUT Maintenance - Services	88,884	84,600	40,000	
5405 I/T-OUT Maintenance - Bldgs & Imprv	3,200	8,100	5,000	
5406 I/T-OUT Maintenance - Janitorial		41,900		
5550 I/T-OUT Administration	335,964	394,900	399,475	
5552 I/T-OUT MIS Services	60,213			
5556 I/T-OUT Professional Services	488,975	250,000	250,000	
5965 I/T-OUT Utilities	41,841	51,800		
<b>Total Intrafund Transfers Out</b>	<b>\$ 1,113,596</b>	<b>\$ 831,300</b>	<b>\$ 694,475</b>	<b>\$</b>

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

Budget Unit **Public Ways & Facilities Fund - 120**  
 Function Public Ways and Facilities  
 Activity Public Works Road Maintenance - 32600

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>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (4,319)	\$ (10,000)	\$ (10,000)	\$
5004 I/T-IN Road Fund	(57,722)	(50,000)	(50,000)	
5008 I/T-IN County Office Bldg Fund	(15,697)	(13,000)	(13,000)	
5026 I/T-IN Advertising & Promotion Fund	(63,000)	(100,000)	(100,000)	
<b>Total Intrafund Transfers In</b>	<b>\$ (140,738)</b>	<b>\$ (173,000)</b>	<b>\$ (173,000)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 16,160,862</b>	<b>\$ 18,884,407</b>	<b>\$ 16,627,244</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ (3,671,325)</b>	<b>\$ (2,072,658)</b>	<b>\$ (903,888)</b>	<b>\$</b>

Budget Unit Capital Projects Fund - 140  
Function General  
Activity Capital Improvements - 10780

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	\$ 129,959	\$ 150,000	\$ 150,000	\$
6970 Investment Income	(13,953)			
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 116,006</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7199 State Aid for Construction	\$	\$ 897,150	\$ 10,397,150	\$
7249 Federal Aid Construction	84,035	394,704	394,704	
<b>Total Intergovernmental Revenue</b>	<b>\$ 84,035</b>	<b>\$ 1,291,854</b>	<b>\$ 10,791,854</b>	<b>\$</b>
<b>Charges for Services</b>				
8375 Printing Revenue	\$ 60	\$	\$	\$
<b>Total Charges for Services</b>	<b>\$ 60</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Donations</b>				
8755 Donation	\$	\$ 20,000	\$ 20,000	\$
<b>Total Donations</b>	<b>\$</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 9,899	\$	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 9,899</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Other Financing Sources</b>				
8750 Proceeds from Sale of Capital Assets	\$ 19,326	\$	\$	\$
8779 Contributions from General Fund	449,566	449,566	449,566	
8780 Contributions from Other Funds		2,787,000	2,787,000	
8954 Operating Transfers In	78,301			
8990 Operating Trans In - Capital Imprvmts	54,770,993	79,201,499	70,873,657	
<b>Total Other Financing Sources</b>	<b>\$ 55,318,186</b>	<b>\$ 82,438,065</b>	<b>\$ 74,110,223</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 55,528,186</b>	<b>\$ 83,899,919</b>	<b>\$ 85,072,077</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1002 Salaries and Wages	\$ 962,977	\$ 1,127,514	\$ 1,119,709	\$
1005 Overtime & Call Back	4,361	5,000	5,000	
1010 Cafeteria Plans (Non-PERS)	46,527	54,787	55,198	
1300 P.E.R.S.	218,209	285,326	298,631	
1301 F.I.C.A.	74,305	86,637	86,040	
1303 Other Postemployment Benefits (OPEB)	38,482	61,171	59,290	
1304 Other Postemployment Charges (Up Front)	37,240			
1310 Employee Group Ins	133,603	160,368	197,075	
1315 Workers Comp Insurance	6,010	5,964	3,518	
1320 Retired Employee Grp Ins	54,139	58,582	56,693	
1325 401 (k) Employer Match	750	1,500	1,500	
<b>Total Salaries &amp; Benefits</b>	<b>\$ 1,576,603</b>	<b>\$ 1,846,849</b>	<b>\$ 1,882,654</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2051 Communication Services - Telephone	\$ 91,401	\$ 27,000	\$ 27,000	\$
2052 Communication Services - Mobile Devices	1,170	4,400	4,400	
2086 Refuse Disposal	585			
2140 Gen Liability Ins	17,808	35,080	58,504	
2273 Parts	12,633			
2290 Maintenance - Equipment	661			
2310 Employee Benefits Systems		16,766	15,655	
2404 Maintenance Services			5,198	
2405 Materials - Bldgs & Impr	186,084			
2406 Maintenance - Janitorial			5,642	
2415 Campus Services-PCGC	4,689	6,496	6,799	
2439 Membership/Dues	665	2,000	2,000	
2511 Printing	14,515			
2523 Office Supplies & Exp	2,782	5,000	5,000	
2524 Postage	2,448	3,000	2,500	
2549 Construction Projects	38,009,710			
2555 Prof/Spec Svcs - Purchased	9,357,379			
2556 Prof/Spec Svcs - County	14,321	11,072	16,207	
2559 County Litter Program	37			

Budget Unit Capital Projects Fund - 140  
 Function General  
 Activity Capital Improvements - 10780

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
2568 MIS - Services		45,012	43,570	
2570 Media / Video Services	3,850			
2701 Publications & Legal Notices	9,319			
2709 Countywide System Charges	22,706	81,392	145,336	
2710 Rents & Leases - Equipment	11,213			
2727 Rents & Leases - Bldgs & Impr	2,495			
2744 Small Tools & Instruments	115			
2770 Fuels & Lubricants	334			
2838 Special Dept Expense-1099 Reportable	542			
2840 Special Dept Expense	6,170,385	23,000	23,000	
2844 Training	3,488	10,000	10,000	
2862 Landfill Dump Fee	74			
2931 Travel & Transportation	775	2,500	2,500	
2932 Mileage	1,484	2,500	2,500	
2933 Lodging	2,003			
2941 County Vehicle Mileage	14,854	7,500	7,500	
2964 Meals/Food Purchases	509	1,500	1,500	
2965 Utilities	16,684		4,836	
2970 Water & Sewage - Special Districts	135,065			
2971 Environmental Engineering Services	705,717			
<b>Total Services &amp; Supplies</b>	<b>\$ 54,818,500</b>	<b>\$ 284,218</b>	<b>\$ 389,647</b>	<b>\$</b>
<b>Other Charges</b>				
3551 Transfer Out A-87 Costs	\$ 417,964	\$ 169,710	\$ 173,104	\$
<b>Total Other Charges</b>	<b>\$ 417,964</b>	<b>\$ 169,710</b>	<b>\$ 173,104</b>	<b>\$</b>
<b>Capital Assets</b>				
4151 Buildings & Improvements	\$	\$ 91,725,814	\$ 84,519,028	\$
4451 Equipment	43,234			
<b>Total Capital Assets</b>	<b>\$ 43,234</b>	<b>\$ 91,725,814</b>	<b>\$ 84,519,028</b>	<b>\$</b>
<b>Other Financing Uses</b>				
3780 Contrib to Other Funds	\$ 139,434	\$ 139,434	\$ 139,434	\$
<b>Total Other Financing Uses</b>	<b>\$ 139,434</b>	<b>\$ 139,434</b>	<b>\$ 139,434</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 13,317	\$	\$	\$
5404 I/T-OUT Maintenance - Services	89,336	3,454		
5406 I/T-OUT Maintenance - Janitorial		6,126		
5550 I/T-OUT Administration	233,510	165,000	200,000	
5552 I/T-OUT MIS Services	35,665			
5556 I/T-OUT Professional Services	3,362,322			
5965 I/T-OUT Utilities	4,629	6,188		
<b>Total Intrafund Transfers Out</b>	<b>\$ 3,738,779</b>	<b>\$ 180,768</b>	<b>\$ 200,000</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (204,687)	\$	\$	\$
5008 I/T-IN County Office Bldg Fund	(1,747,612)	(2,079,927)	(2,185,273)	
<b>Total Intrafund Transfers In</b>	<b>\$ (1,952,299)</b>	<b>\$ (2,079,927)</b>	<b>\$ (2,185,273)</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 58,782,215</b>	<b>\$ 92,266,866</b>	<b>\$ 85,118,594</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 3,254,029</b>	<b>\$ 8,366,947</b>	<b>\$ 46,517</b>	<b>\$</b>

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2016-17

Fund	Facilities Fund - 220
Subfund	Kings Beach Center - 200
Activity	Kings Beach Center - 2200

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>				
6965 Rents & Concessions	152,581	288,000	300,000	
8764 Miscellaneous Revenues	185			
8780 Contributions from Other Funds		237,000		
<b>Total Operating Revenues</b>	<b>\$ 152,766</b>	<b>\$ 525,000</b>	<b>\$ 300,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
2086 Refuse Disposal	4,628	6,600	10,000	
2404 Maintenance Services			6,193	
2550 Administration	9,136		10,000	
2555 Prof/Spec Svcs - Purchased	27,304	178,920	74,366	
2556 Prof/Spec Svcs - County	102,236	170,000	100,000	
2709 Countywide System Charges			441	
2840 Special Dept Expense	129			
2965 Utilities	38,056	102,000	100,000	
<b>Total Operating Expenses</b>	<b>\$ 181,489</b>	<b>\$ 457,520</b>	<b>\$ 301,000</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (28,723)</b>	<b>\$ 67,480</b>	<b>\$ (1,000)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
6950 Interest	107		1,000	
8779 Contributions from General Fund	33,617			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 33,724</b>	<b>\$</b>	<b>\$ 1,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 5,001</b>	<b>\$ 67,480</b>	<b>\$</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ 5,001</b>	<b>\$ 67,480</b>	<b>\$</b>	<b>\$</b>
Net Assets - Beginning Balance			67,480	
Net Assets - Ending Balance	\$	\$ 67,480	\$ 67,480	\$

Memo:

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

Fund	County Services Fund - 250
Subfund	PCGC Campus - 250
Activity	Placer County Government Center Campus -

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>				
6965 Rents & Concessions	224,812		120,000	
8188 Campus Services-PCGC	1,294,216	1,740,024	1,856,000	
8212 Other General Reimbursement	16,683			
8764 Miscellaneous Revenues	206			
<b>Total Operating Revenues</b>	<b>\$ 1,535,917</b>	<b>\$ 1,740,024</b>	<b>\$ 1,976,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
1004 Accr Compensated Leave	(1)			
2086 Refuse Disposal	2,425		2,500	
2140 Gen Liability Ins			1,620	
2273 Parts	1,354		1,500	
2290 Maintenance - Equipment	83	6,000	5,000	
2404 Maintenance Services	1,844	283,000	100,000	
2405 Materials - Bldgs & Impr	7,352	50,000	50,000	
2550 Administration	25,847	100,000	100,000	
2555 Prof/Spec Svcs - Purchased	14,150	50,000	50,000	
2556 Prof/Spec Svcs - County	754,784	794,024	800,000	
2709 Countywide System Charges			3,573	
2710 Rents & Leases - Equipment	400	1,000	1,000	
2744 Small Tools & Instruments	1,147	1,000	1,000	
2770 Fuels & Lubricants	55			
2838 Special Dept Expense-1099 Reportable	14			
2965 Utilities	660,668	400,000	690,000	
2970 Water & Sewage - Special Districts	1,011	5,000	5,000	
3702 Bldg & Impr Depreciation	12,661			
3704 Infrastructure Depreciation	119,297			
5600 Appropriation for Contingencies		50,000	50,000	
<b>Total Operating Expenses</b>	<b>\$ 1,603,091</b>	<b>\$ 1,740,024</b>	<b>\$ 1,861,193</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (67,174)</b>	<b>\$</b>	<b>\$ 114,807</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3780 Contrib to Other Funds	69,457			
6950 Interest	39,091	40,000	40,000	
6961 DeWitt Property Rent	176,431			
6970 Investment Income	(954)			
8780 Contributions from Other Funds	1,098,799			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 1,382,824</b>	<b>\$ 40,000</b>	<b>\$ 40,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 1,315,650</b>	<b>\$ 40,000</b>	<b>\$ 154,807</b>	<b>\$</b>
8333 Capital Asset Transfer (In)	2,401,526			
<b>Change in Net Assets</b>	<b>\$ 3,717,176</b>	<b>\$ 40,000</b>	<b>\$ 154,807</b>	<b>\$</b>
Net Assets - Beginning Balance	9,227,174	6,094,893	6,134,893	
Net Assets - Ending Balance	<b>\$ 6,094,893</b>	<b>\$ 6,134,893</b>	<b>\$ 6,289,700</b>	<b>\$</b>

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

Fund	County Services Fund - 250
Subfund	Building Maintenance - 260
Activity	Building Maintenance - 2650

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>				
6965 Rents & Concessions			40,000	
7479 Other Govts-Trial Courts			200,000	
8196 Buildings & Grounds Services			13,848,497	
<b>Total Operating Revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$ 14,088,497</b>	<b>\$</b>
<b>Operating Expenses</b>				
1002 Salaries and Wages			2,572,688	
1003 Extra Help			18,020	
1005 Overtime & Call Back			50,000	
1010 Cafeteria Plans (Non-PERS)			148,708	
1011 Salary Savings			(70,747)	
1018 Taxable Meal Reimbursements			2,000	
1300 P.E.R.S.			638,553	
1301 F.I.C.A.			202,014	
1303 Other Postemployment Benefits (OPEB)			228,001	
1310 Employee Group Ins			569,604	
1315 Workers Comp Insurance			112,317	
1320 Retired Employee Grp Ins			400,940	
2017 Uniforms			3,000	
2051 Communication Services - Telephone			110,000	
2052 Communication Services - Mobile Devices			10,000	
2085 Household Expense			140,000	
2086 Refuse Disposal			230,000	
2140 Gen Liability Ins			135,897	
2273 Parts			20,000	
2290 Maintenance - Equipment			8,000	
2310 Employee Benefits Systems			60,052	
2405 Materials - Bldgs & Impr			350,000	
2415 Campus Services-PCGC			655,077	
2439 Membership/Dues			500	
2481 PC Acquisition			4,000	
2511 Printing			6,000	
2512 Laundry/Dry Cleaning			9,000	
2523 Office Supplies & Exp			7,000	
2524 Postage			4,495	
2550 Administration			450,000	
2555 Prof/Spec Svcs - Purchased			2,884,340	
2556 Prof/Spec Svcs - County			152,000	
2568 MIS - Services			121,097	
2701 Publications & Legal Notices			1,000	
2709 Countywide System Charges			19,990	
2710 Rents & Leases - Equipment			15,000	
2744 Small Tools & Instruments			18,000	
2770 Fuels & Lubricants			5,000	
2838 Special Dept Expense-1099 Reportable			5,000	
2840 Special Dept Expense			131,900	
2844 Training			7,500	
2931 Travel & Transportation			2,000	
2932 Mileage			2,500	
2933 Lodging			1,000	
2941 County Vehicle Mileage			210,000	
2964 Meals/Food Purchases			500	
2965 Utilities			3,500,000	
2970 Water & Sewage - Special Districts			8,000	
5002 I/T-IN County General Fund				
5004 I/T-IN Road Fund				
5008 I/T-IN County Office Bldg Fund				
5009 I/T-IN County Library Fund				
5010 I/T-IN Fire Protection Fund				
5011 I/T-IN Public Safety Fund				
5310 I/T-OUT Employee Benefit Systems				
5550 I/T-OUT Administration				
5556 I/T-OUT Professional Services				
<b>Total Operating Expenses</b>	<b>\$</b>	<b>\$</b>	<b>\$ 14,159,946</b>	<b>\$</b>

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

Fund	County Services Fund - 250
Subfund	Building Maintenance - 260
Activity	Building Maintenance - 2650

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Income (Loss)	\$	\$	\$ (71,449)	\$
<b>Non-Operating Revenue (Expenses)</b>				
Total Non-Operating Revenue (Expenses)	\$	\$	\$	\$
Income Before Capital Contributions and Transfers	\$	\$	\$ (71,449)	\$
Change in Net Assets	\$	\$	\$ (71,449)	\$
Net Assets - Beginning Balance				
Net Assets - Ending Balance	\$	\$	\$	\$

Budget Unit **General Fund - 100**  
Function General  
Activity Building Maintenance - 10650

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>				
6965 Rents & Concessions	\$ 40,553	\$ 40,000	\$	\$
<b>Total Rev from Use of Money &amp; Property</b>	<b>\$ 40,553</b>	<b>\$ 40,000</b>	<b>\$</b>	<b>\$</b>
<b>Intergovernmental Revenue</b>				
7479 Other Govts-Trial Courts	\$ 221,878	\$ 200,000	\$	\$
<b>Total Intergovernmental Revenue</b>	<b>\$ 221,878</b>	<b>\$ 200,000</b>	<b>\$</b>	<b>\$</b>
<b>Charges for Services</b>				
8196 Buildings & Grounds Services	\$ 950,477	\$ 1,197,838	\$	\$
8527 Transfer In A-87 Costs	1,581,559	2,567,343		
<b>Total Charges for Services</b>	<b>\$ 2,532,036</b>	<b>\$ 3,765,181</b>	<b>\$</b>	<b>\$</b>
<b>Donations</b>				
8755 Donation	\$ 25	\$	\$	\$
<b>Total Donations</b>	<b>\$ 25</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Miscellaneous Revenues</b>				
8764 Miscellaneous Revenues	\$ 89	\$ 4,200	\$	\$
<b>Total Miscellaneous Revenues</b>	<b>\$ 89</b>	<b>\$ 4,200</b>	<b>\$</b>	<b>\$</b>
<b>Total Revenue</b>	<b>\$ 2,794,581</b>	<b>\$ 4,009,381</b>	<b>\$</b>	<b>\$</b>
<b>Expenditures / Appropriations</b>				
<b>Salaries &amp; Benefits</b>				
1001 Employee Paid Sick Leave	\$ 9,161	\$	\$	\$
1002 Salaries and Wages	2,407,060	2,614,610		
1003 Extra Help	29,504	48,871		
1005 Overtime & Call Back	55,917	50,000		
1010 Cafeteria Plans (Non-PERS)	133,669	148,876		
1018 Taxable Meal Reimbursements	2,029			
1300 P.E.R.S.	518,307	568,707		
1301 F.I.C.A.	190,953	205,139		
1303 Other Postemployment Benefits (OPEB)	161,917	186,276		
1310 Employee Group Ins	495,369	558,212		
1315 Workers Comp Insurance	110,181	126,135		
1320 Retired Employee Grp Ins	336,508	422,229		
<b>Total Salaries &amp; Benefits</b>	<b>\$ 4,450,575</b>	<b>\$ 4,929,055</b>	<b>\$</b>	<b>\$</b>
<b>Services &amp; Supplies</b>				
2017 Uniforms	\$ 27	\$ 3,000	\$	\$
2051 Communication Services - Telephone	105,376	80,000		
2052 Communication Services - Mobile Devices	8,239	10,000		
2085 Household Expense	134,356	170,000		
2086 Refuse Disposal	225,742	245,000		
2140 Gen Liability Ins		123,815		
2273 Parts	19,963	25,000		
2290 Maintenance - Equipment	7,983	12,000		
2310 Employee Benefits Systems		65,865		
2405 Materials - Bldgs & Impr	356,427	350,000		
2415 Campus Services-PCGC	497,595	327,339		
2439 Membership/Dues	165	500		
2481 PC Acquisition		4,000		
2511 Printing	7,225	6,000		
2512 Laundry/Dry Cleaning	8,152	9,000		
2523 Office Supplies & Exp	4,914	7,000		
2524 Postage	2,517	2,500		
2549 Construction Projects	20,460			
2555 Prof/Spec Svcs - Purchased	2,510,363	3,297,871		
2556 Prof/Spec Svcs - County	1,117	50,000		
2559 County Litter Program	209			
2568 MIS - Services		140,129		
2570 Media / Video Services	211			
2701 Publications & Legal Notices	287	2,500		
2709 Countywide System Charges	19,680	28,492		
2710 Rents & Leases - Equipment	16,112	8,000		

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 **Building Maintenance - 10650**

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
2744 Small Tools & Instruments	24,460	18,000		
2770 Fuels & Lubricants	4,118	5,000		
2838 Special Dept Expense-1099 Reportable	3,527	5,000		
2840 Special Dept Expense	147,728	121,900		
2844 Training	2,814	7,500		
2853 Safety Clothing - Other Agency	963			
2920 Inventory Purchases	(1,030)			
2931 Travel & Transportation	10	2,000		
2932 Mileage	435	2,500		
2933 Lodging	305	1,000		
2941 County Vehicle Mileage	206,461	200,000		
2964 Meals/Food Purchases	106	500		
2965 Utilities	3,002,137	3,917,500		
2970 Water & Sewage - Special Districts	7,215	12,096		
<b>Total Services &amp; Supplies</b>	<b>\$ 7,346,369</b>	<b>\$ 9,261,007</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers Out</b>				
5310 I/T-OUT Employee Benefit Systems	\$ 58,432	\$	\$	\$
5404 I/T-OUT Maintenance - Services	54,106			
5550 I/T-OUT Administration	484,120	450,000		
5552 I/T-OUT MIS Services	88,992			
5555 I/T-OUT Prof/Special Services-Purchased		50,000		
5556 I/T-OUT Professional Services	177,882	150,000		
5965 I/T-OUT Utilities	25,582			
<b>Total Intrafund Transfers Out</b>	<b>\$ 889,114</b>	<b>\$ 650,000</b>	<b>\$</b>	<b>\$</b>
<b>Intrafund Transfers In</b>				
5002 I/T-IN County General Fund	\$ (4,159,305)	\$ (6,664,243)	\$	\$
5004 I/T-IN Road Fund	(209,545)	(195,505)		
5008 I/T-IN County Office Bldg Fund	(597,969)	(490,155)		
5009 I/T-IN County Library Fund	(16,546)	(8,000)		
5010 I/T-IN Fire Protection Fund	(7,424)	(2,356)		
5011 I/T-IN Public Safety Fund	(4,181,232)	(6,377,076)		
<b>Total Intrafund Transfers In</b>	<b>\$ (9,172,021)</b>	<b>\$ (13,737,335)</b>	<b>\$</b>	<b>\$</b>
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,514,037</b>	<b>\$ 1,102,727</b>	<b>\$</b>	<b>\$</b>
<b>Net Cost</b>	<b>\$ 719,456</b>	<b>\$ (2,906,654)</b>	<b>\$</b>	<b>\$</b>

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2016-17

Fund	Facilities Fund - 220
Subfund	Eastern Regional Landfill - 400
Activity	Eastern Region Landfill - 2890

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>				
6965 Rents & Concessions	102,074	100,000	104,317	
8174 Landfill Fees	878,851	850,000	1,300,000	
<b>Total Operating Revenues</b>	<b>\$ 980,925</b>	<b>\$ 950,000</b>	<b>\$ 1,404,317</b>	<b>\$</b>
<b>Operating Expenses</b>				
2050 Communication Services - Radio	16,008	11,275	19,590	
2051 Communication Services - Telephone	1,650	1,640	1,640	
2130 Insurance	78,296	42,000	41,000	
2273 Parts	3,715			
2290 Maintenance - Equipment	4,026	5,000	5,000	
2405 Materials - Bldgs & Impr		10,000	10,000	
2511 Printing	4,522	2,000	2,000	
2547 Landfill Operations	(136,857)			
2550 Administration	8,713	8,862	8,862	
2555 Prof/Spec Svcs - Purchased	458,435	498,000	631,827	
2556 Prof/Spec Svcs - County	35,588	30,000	30,000	
2701 Publications & Legal Notices	4,000		4,000	
2709 Countywide System Charges	480	2,733	1,750	
2727 Rents & Leases - Bldgs & Impr		2,500	2,500	
2744 Small Tools & Instruments		100	100	
2840 Special Dept Expense	34,664	52,300	42,714	
2931 Travel & Transportation	5	500	500	
2932 Mileage	665	500	500	
2933 Lodging		500	500	
2941 County Vehicle Mileage		100	100	
2964 Meals/Food Purchases		500	500	
2965 Utilities	9,530	13,000	13,000	
2970 Water & Sewage - Special Districts	39,325	35,000	35,400	
2971 Environmental Engineering Services	194,970	190,000	226,560	
3702 Bldg & Impr Depreciation	2,852	1		
5600 Appropriation for Contingencies		50,000	50,000	
<b>Total Operating Expenses</b>	<b>\$ 760,587</b>	<b>\$ 956,511</b>	<b>\$ 1,128,043</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ 220,338</b>	<b>\$ (6,511)</b>	<b>\$ 276,274</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	37,255	1,560		
6950 Interest	155,481	50,000	50,000	
6970 Investment Income	(2,916)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 189,820</b>	<b>\$ 51,560</b>	<b>\$ 50,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 410,158</b>	<b>\$ 45,049</b>	<b>\$ 326,274</b>	<b>\$</b>
3778 Operating Transfer Out - Capital Imprvmt	(1,540,000)	(680,000)		
<b>Change in Net Assets</b>	<b>\$ (1,129,842)</b>	<b>\$ (634,951)</b>	<b>\$ 326,274</b>	<b>\$</b>
Net Assets - Beginning Balance	11,199,227	10,069,384	33,430	
Net Assets - Ending Balance	\$ 10,069,384	\$ 33,430	\$ 359,704	\$
<b>Memo:</b>				
4151 Buildings & Improvements	\$	\$ 9,401,003	\$	\$

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2016-17

Fund	Facilities Fund - 220
Subfund	Solid Waste Management - 450
Activity	Solid Waste Management - 4500

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>				
8105 Direct Charges	71,938	50,000	70,000	
8174 Landfill Fees	1,284,950	1,250,000	1,310,000	
<b>Total Operating Revenues</b>	<b>\$ 1,356,888</b>	<b>\$ 1,300,000</b>	<b>\$ 1,380,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
1315 Workers Comp Insurance	388			
2050 Communication Services - Radio	5,091	5,000	5,000	
2051 Communication Services - Telephone		5,000		
2086 Refuse Disposal	2,674	5,500	5,500	
2140 Gen Liability Ins	93	1,037	910	
2290 Maintenance - Equipment		4,000	4,000	
2404 Maintenance Services	680	2,000	2,000	
2405 Materials - Bldgs & Impr	1,061	25,000	25,000	
2508 Collection Charges	608	1,000	1,000	
2511 Printing	24,571	20,000	25,000	
2522 Other Supplies		5,000	5,000	
2524 Postage	8,907	10,000	10,093	
2549 Construction Projects		50,000	50,000	
2550 Administration	10,844	11,077	11,077	
2555 Prof/Spec Svcs - Purchased	332,626	462,000	505,000	
2556 Prof/Spec Svcs - County	33,919	30,000	30,000	
2559 County Litter Program	3,968	8,000	8,000	
2701 Publications & Legal Notices	11,451	15,000	15,000	
2709 Countywide System Charges	618	2,383	2,656	
2710 Rents & Leases - Equipment		3,000	3,000	
2744 Small Tools & Instruments	195	2,000	2,000	
2838 Special Dept Expense-1099 Reportable	31,356			
2840 Special Dept Expense	127,920	210,000	210,500	
2931 Travel & Transportation	356	500	500	
2932 Mileage	623	1,000	1,000	
2933 Lodging	447	300	300	
2964 Meals/Food Purchases	102	300	300	
2965 Utilities	3,341	5,000	5,000	
2970 Water & Sewage - Special Districts	7,095	54,280	115,640	
2971 Environmental Engineering Services	473,930	552,240	549,880	
3551 Transfer Out A-87 Costs		6,902	7,040	
3702 Bldg & Impr Depreciation	44,403			
5600 Appropriation for Contingencies		25,000	25,000	
<b>Total Operating Expenses</b>	<b>\$ 1,127,267</b>	<b>\$ 1,522,519</b>	<b>\$ 1,625,396</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ 229,621</b>	<b>\$ (222,519)</b>	<b>\$ (245,396)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(10,522)			
6950 Interest	193,898	130,000	180,000	
6970 Investment Income	(3,538)			
7423 State Aid - Recycling	29,213			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 209,051</b>	<b>\$ 130,000</b>	<b>\$ 180,000</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 438,672</b>	<b>\$ (92,519)</b>	<b>\$ (65,396)</b>	<b>\$</b>
3778 Operating Transfer Out - Capital Imprvmt	(510,000)	(100,000)	(500,000)	
<b>Change in Net Assets</b>	<b>\$ (71,328)</b>	<b>\$ (192,519)</b>	<b>\$ (565,396)</b>	<b>\$</b>
Net Assets - Beginning Balance	20,150,645	20,079,315	19,886,796	
Net Assets - Ending Balance	\$ 20,079,315	\$ 19,886,796	\$ 19,321,400	\$

Memo:

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2016-17

Fund	Transit Fund - 210
Subfund	Placer County Transit - 100
Activity	Placer County Transit - 6000

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>				
8212 Other General Reimbursement	191,977	140,000	140,000	
8236 Passenger Fare - Transp Services	723,648	783,700	776,800	
8238 Auxilliary Transp Revenues		448,846	958,700	
8764 Miscellaneous Revenues	169			
<b>Total Operating Revenues</b>	<b>\$ 915,794</b>	<b>\$ 1,372,546</b>	<b>\$ 1,875,500</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	(8,869)			
1002 Salaries and Wages	456,470	447,601	492,300	
1003 Extra Help	124,667			
1004 Accr Compensated Leave	(2,343)			
1005 Overtime & Call Back	44,921	43,000	45,000	
1008 Salaries & Wages-Oper	800,788	986,300	904,600	
1009 Extra Help-Oper		98,500	100,500	
1010 Cafeteria Plans (Non-PERS)	21,465	52,746	77,900	
1300 P.E.R.S.	266,189	342,577	350,700	
1301 F.I.C.A.	105,308	117,193	105,700	
1303 Other Postemployment Benefits (OPEB)	94,664	147,381	145,500	
1308 PERS Pension Expense	(36,986)			
1309 OPEB Expense	(62,762)			
1310 Employee Group Ins	266,175	317,023	338,800	
1315 Workers Comp Insurance	26,069	52,388	47,100	
1320 Retired Employee Grp Ins	78,738	94,764	97,500	
1325 401 (k) Employer Match	841		800	
2020 Clothes & Personal Supplies	7,588	6,500	7,500	
2050 Communication Services - Radio	33,485	23,800	21,600	
2051 Communication Services - Telephone	8,959	8,200	8,200	
2052 Communication Services - Mobile Devices	19	500		
2140 Gen Liability Ins	140,704	202,700	220,100	
2271 Parts Installed	94			
2273 Parts	560	1,000	1,000	
2290 Maintenance - Equipment	971,479	920,000	700,000	
2292 Maintenance - Software		1,300	1,500	
2310 Employee Benefits Systems	26,425		36,600	
2404 Maintenance Services	306	33,700	33,700	
2405 Materials - Bldgs & Impr	12,021	8,000	8,000	
2439 Membership/Dues	4,712	5,000	5,000	
2481 PC Acquisition	3,697	1,000	2,500	
2511 Printing	9,640	12,000	12,000	
2521 Operating Supplies	511			
2522 Other Supplies	90			
2523 Office Supplies & Exp	1,547			
2524 Postage	4,778	4,200	4,400	
2534 Operating Materials	7,676	30,600	30,600	
2550 Administration	208,795	269,900	314,500	
2555 Prof/Spec Svcs - Purchased	1,307,802	1,596,289	1,577,000	
2556 Prof/Spec Svcs - County	104,147	152,000	100,000	
2568 MIS - Services			27,600	
2701 Publications & Legal Notices	1,443		1,000	
2709 Countywide System Charges	11,409	21,900	20,700	
2768 Fuels - Credit Card Purchases	50,323	62,000	50,000	
2770 Fuels & Lubricants	264,962	311,000	286,900	
2840 Special Dept Expense	3,769	20,000	20,000	
2844 Training	100	4,000	4,000	
2928 I/P - Shop Supplies	941			
2931 Travel & Transportation	83	1,000	1,000	
2932 Mileage	291			
2933 Lodging	1,639		1,200	
2941 County Vehicle Mileage	44,866	47,300	47,300	
2964 Meals/Food Purchases	435			
2965 Utilities	27,707	30,000	30,000	

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2016-17

Fund	Transit Fund - 210
Subfund	Placer County Transit - 100
Activity	Placer County Transit - 6000

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2966 Drug & Alcohol Testing	4,738	4,000	4,700	
3551 Transfer Out A-87 Costs		151,257	154,300	
3701 Equipment Depreciation	536,102			
3702 Bldg & Impr Depreciation	161,142			
5600 Appropriation for Contingencies		115,000	150,000	
<b>Total Operating Expenses</b>	<b>\$ 6,140,320</b>	<b>\$ 6,743,619</b>	<b>\$ 6,589,300</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (5,224,526)</b>	<b>\$ (5,371,073)</b>	<b>\$ (4,713,800)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3395 Contrib to Other Agencies	(171,058)	(170,900)		
3551 Transfer Out A-87 Costs	(32,969)			
6170 Other Fin Asst-TDA 1/4	2,560,700	2,425,400	2,000,000	
6950 Interest	26,860	23,000	23,400	
6970 Investment Income	(758)			
7249 Federal Aid Construction		4,266,000	1,182,000	
7255 Federal Operating Assistance	877,420	963,900	900,000	
7300 State Transit Assistance Fund	472,039	500,000	475,000	
8782 Contributions from Oth Govt Agencies	1,007,449	5,065,041	3,869,300	
9041 Cost Allocation In/Out	(972)			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 4,738,711</b>	<b>\$ 13,072,441</b>	<b>\$ 8,449,700</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (485,815)</b>	<b>\$ 7,701,368</b>	<b>\$ 3,735,900</b>	<b>\$</b>
8954 Operating Transfers In		106,500		
<b>Change in Net Assets</b>	<b>\$ (485,815)</b>	<b>\$ 7,807,868</b>	<b>\$ 3,735,900</b>	<b>\$</b>
Net Assets - Beginning Balance	7,628,505	4,910,074	8,118,542	
Net Assets - Ending Balance	\$ 4,910,074	\$ 8,118,542	\$ 8,118,542	\$
<b>Memo:</b>				
4151 Buildings & Improvements	\$	\$ 576,900	\$	\$
4451 Equipment	3,458	4,022,500	3,735,900	

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2016-17

Fund	Transit Fund - 210
Subfund	TART - 120
Activity	TART - 6020

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>				
8236 Passenger Fare - Transp Services	392,408	448,000	448,000	
8238 Auxilliary Transp Revenues		94,500		
8761 Insurance Refunds	3,029			
8764 Miscellaneous Revenues	94,238			
<b>Total Operating Revenues</b>	<b>\$ 489,675</b>	<b>\$ 542,500</b>	<b>\$ 448,000</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	(4,811)			
1002 Salaries and Wages	126,958	204,100	135,600	
1003 Extra Help	95,224			
1004 Accr Compensated Leave	3,987			
1005 Overtime & Call Back	88,684	63,000	67,000	
1008 Salaries & Wages-Oper	782,191	1,048,700	1,133,000	
1009 Extra Help-Oper		36,000	37,000	
1010 Cafeteria Plans (Non-PERS)	6,509	57,700	65,400	
1018 Taxable Meal Reimbursements	157			
1300 P.E.R.S.	191,931	251,300	308,200	
1301 F.I.C.A.	81,540	92,900	97,000	
1303 Other Postemployment Benefits (OPEB)	64,039	122,300	124,500	
1308 PERS Pension Expense	(25,090)			
1309 OPEB Expense	(44,456)			
1310 Employee Group Ins	160,786	173,811	271,600	
1315 Workers Comp Insurance	19,841	29,800	30,200	
1320 Retired Employee Grp Ins	55,354	83,996	67,900	
2020 Clothes & Personal Supplies	11,709	8,000	10,000	
2050 Communication Services - Radio	7,800		8,600	
2051 Communication Services - Telephone	20,817	23,000	23,000	
2052 Communication Services - Mobile Devices	633			
2086 Refuse Disposal	8,553	7,000	7,000	
2140 Gen Liability Ins	94,012	128,400	133,500	
2273 Parts	2,309	4,000	4,000	
2290 Maintenance - Equipment	698,826	729,200	650,000	
2291 Maintenance - Computer Equip		1,800	1,800	
2310 Employee Benefits Systems	36,732	24,200	26,500	
2404 Maintenance Services	159,972		20,000	
2405 Materials - Bldgs & Impr	19,904	40,000		
2406 Maintenance - Janitorial			56,500	
2439 Membership/Dues	2,108	2,200	2,200	
2481 PC Acquisition		400	2,500	
2511 Printing	6,794	7,000	7,000	
2521 Operating Supplies	44			
2522 Other Supplies	2,517		2,500	
2523 Office Supplies & Exp	1,319	2,000	2,000	
2524 Postage	1,688	1,100	1,700	
2534 Operating Materials	12,905	7,800	8,000	
2550 Administration	128,956	168,900	175,800	
2555 Prof/Spec Svcs - Purchased	414,376	532,200	419,300	
2556 Prof/Spec Svcs - County	213,099	167,500	139,400	
2568 MIS - Services			14,500	
2701 Publications & Legal Notices	76			
2709 Countywide System Charges	7,665	14,800	15,700	
2770 Fuels & Lubricants	173,581	237,300	264,000	
2838 Special Dept Expense-1099 Reportable	3,869			
2840 Special Dept Expense	6,329	3,500	3,500	
2844 Training		1,000	1,000	
2931 Travel & Transportation		500	500	
2932 Mileage	396			
2933 Lodging	576			
2941 County Vehicle Mileage	55,220	40,000	57,000	
2964 Meals/Food Purchases	759			
2965 Utilities	69,265	45,000	72,000	

County of Placer  
 Operation of Enterprise Fund  
 Fiscal Year 2016-17

Fund	Transit Fund - 210
Subfund	TART - 120
Activity	TART - 6020

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2966 Drug & Alcohol Testing	3,022	3,800	3,500	
3551 Transfer Out A-87 Costs		56,555	57,700	
3701 Equipment Depreciation	117,412			
3702 Bldg & Impr Depreciation	107,795			
3705 Land Impr Depreciation	6,662			
5600 Appropriation for Contingencies		40,000	56,000	
<b>Total Operating Expenses</b>	<b>\$ 4,000,544</b>	<b>\$ 4,460,762</b>	<b>\$ 4,584,100</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (3,510,869)</b>	<b>\$ (3,918,262)</b>	<b>\$ (4,136,100)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(112,350)			
6170 Other Fin Asst-TDA 1/4	1,563,558	1,520,300	1,697,000	
6769 Permits	1,502			
6950 Interest	3,439	1,500	1,500	
6970 Investment Income	(116)			
7249 Federal Aid Construction		870,500	627,700	
7255 Federal Operating Assistance	681,521	654,700	660,000	
7300 State Transit Assistance Fund	250,467	250,000	250,000	
8780 Contributions from Other Funds	491,275	1,270,755	1,042,600	
8782 Contributions from Oth Govt Agencies	519,866	2,668,600	2,268,300	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 3,399,162</b>	<b>\$ 7,236,355</b>	<b>\$ 6,547,100</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (111,707)</b>	<b>\$ 3,318,093</b>	<b>\$ 2,411,000</b>	<b>\$</b>
<b>Change in Net Assets</b>	<b>\$ (111,707)</b>	<b>\$ 3,318,093</b>	<b>\$ 2,411,000</b>	<b>\$</b>
Net Assets - Beginning Balance	5,250,519	3,642,525	5,735,018	
Net Assets - Ending Balance	\$ 3,642,525	\$ 5,735,018	\$ 5,735,018	\$
<b>Memo:</b>				
4451 Equipment	\$ 6,872	\$ 1,225,600	\$ 2,411,000	\$

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

Fund	District Services Fund - 260
Subfund	Environmental Utilities - 800
Activity	Environmental Utilities - 6280

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>				
8175 Sanitation Services	9,648,019	11,907,970	11,142,890	
8212 Other General Reimbursement			160,000	
8243 Plan Check Fees		31,827	30,000	
8269 Planning - At Cost Projects Fees	68,612			
8764 Miscellaneous Revenues	584			
<b>Total Operating Revenues</b>	<b>\$ 9,717,215</b>	<b>\$ 11,939,797</b>	<b>\$ 11,332,890</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	36,485	8,000	8,000	
1002 Salaries and Wages	4,348,666	5,165,199	4,879,443	
1003 Extra Help	54,053		11,246	
1004 Accr Compensated Leave	61,674			
1005 Overtime & Call Back	284,760	195,000	150,000	
1006 Sick Leave Payoff		5,000	5,000	
1010 Cafeteria Plans (Non-PERS)	228,303	282,431	259,791	
1018 Taxable Meal Reimbursements	2,160	2,000	2,500	
1300 P.E.R.S.	941,642	1,241,545	1,247,206	
1301 F.I.C.A.	351,712	411,050	386,608	
1303 Other Postemployment Benefits (OPEB)	228,274	372,587	334,180	
1304 Other Postemployment Charges (Up Front)	37,240			
1308 PERS Pension Expense	(131,473)			
1309 OPEB Expense	(149,905)			
1310 Employee Group Ins	828,510	942,582	1,100,552	
1315 Workers Comp Insurance	90,200	150,860	154,573	
1320 Retired Employee Grp Ins	248,393	362,567	300,017	
1325 401 (k) Employer Match	2,697	1,500	3,750	
2017 Uniforms	200	3,500	2,500	
2050 Communication Services - Radio	13,457	140,000	148,640	
2051 Communication Services - Telephone	41,234	39,340	40,000	
2052 Communication Services - Mobile Devices	8,721	8,000	8,000	
2085 Household Expense	763	3,000	5,000	
2086 Refuse Disposal	3,812			
2140 Gen Liability Ins	22,826	40,880	55,935	
2273 Parts	47,552	60,000	50,000	
2290 Maintenance - Equipment	143,322	125,000	125,000	
2310 Employee Benefits Systems	74,446	95,155	94,286	
2404 Maintenance Services	140,031	146,836	48,555	
2405 Materials - Bldgs & Impr	6,779	21,000	13,000	
2406 Maintenance - Janitorial			37,382	
2415 Campus Services-PCGC	36,696	32,587	64,784	
2422 Medical, Dental & Lab Supp	10,864	25,750	10,000	
2439 Membership/Dues	7,197	9,180	9,500	
2481 PC Acquisition	5,827	21,000	2,400	
2511 Printing	26,502	17,575	18,000	
2512 Laundry/Dry Cleaning	9,676	10,300	10,000	
2523 Office Supplies & Exp	12,568	16,240	10,000	
2524 Postage	3,803	5,075	4,000	
2534 Operating Materials	22,502	20,600	20,000	
2550 Administration	311,783	398,770	344,518	
2555 Prof/Spec Svcs - Purchased	58,790	130,000	32,500	
2556 Prof/Spec Svcs - County	15,555	13,184	12,500	
2568 MIS - Services	210,570	265,058	276,805	
2570 Media / Video Services	290			
2701 Publications & Legal Notices	9,943	10,515	5,500	
2709 Countywide System Charges	49,259	70,980	62,174	
2710 Rents & Leases - Equipment	11,075	7,210	7,426	
2744 Small Tools & Instruments	40,704	30,900	21,000	
2770 Fuels & Lubricants	60,916	72,100	70,000	
2838 Special Dept Expense-1099 Reportable	2,286			
2840 Special Dept Expense	79,361	102,500	113,500	
2844 Training	7,888	14,180	18,000	
2853 Safety Clothing - Other Agency	5,037			
2931 Travel & Transportation	24	1,515	1,500	
2932 Mileage	509	1,015	1,300	

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

Fund	District Services Fund - 260
Subfund	Environmental Utilities - 800
Activity	Environmental Utilities - 6280

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2933 Lodging	440			
2941 County Vehicle Mileage	157,751	140,000	155,000	
2964 Meals/Food Purchases	300	715	1,000	
2965 Utilities	19,703	23,725	31,958	
2966 Drug & Alcohol Testing	2,863			
3701 Equipment Depreciation	184,167			
3702 Bldg & Impr Depreciation	117,257			
5600 Appropriation for Contingencies		50,000	50,000	
<b>Total Operating Expenses</b>	<b>\$ 9,448,640</b>	<b>\$ 11,313,706</b>	<b>\$ 10,824,529</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ 268,575</b>	<b>\$ 626,091</b>	<b>\$ 508,361</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(347,358)	(303,966)	(310,045)	
6950 Interest	13,946	35,008	14,697	
6970 Investment Income	(164)			
8752 Gain/Loss on F/A Disposal	1,800			
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ (331,776)</b>	<b>\$ (268,958)</b>	<b>\$ (295,348)</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ (63,201)</b>	<b>\$ 357,133</b>	<b>\$ 213,013</b>	<b>\$</b>
3776 Contrib Auto Working Capital		(137,325)		
3778 Operating Transfer Out - Capital Imprvmt	36,887	(500,000)		
8988 Capital Contributions	49,950			
<b>Change in Net Assets</b>	<b>\$ 23,636</b>	<b>\$ (280,192)</b>	<b>\$ 213,013</b>	<b>\$</b>
Net Assets - Beginning Balance	2,784,766	(5,565,696)	(6,115,888)	
Net Assets - Ending Balance	<b>\$ (5,565,696)</b>	<b>\$ (6,115,888)</b>	<b>\$ (6,017,875)</b>	<b>\$</b>
<b>Memo:</b>				
4451 Equipment	\$ 125,394	\$ 270,000	\$ 115,000	\$

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

Fund	County Services Fund - 250
Subfund	Public Works Fleet Operations - 200
Activity	Public Works Fleet Operations - 6300

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>				
6970 Investment Income		20,000	800	
8370 Automotive Fund Mileage	2,143,483	2,145,400	2,150,000	
8372 Automotive Fund Mat & Service	4,803,918	5,330,000	4,755,000	
8750 Proceeds from Sale of Capital Assets			50,000	
8753 Other Sales	465,327			
8764 Miscellaneous Revenues	68,821	6,500	60,000	
8770 Road Vehicle Replacement Revenue		4,000	3,800	
8771 Subrogation Recovery		60,000	30,000	
<b>Total Operating Revenues</b>	<b>\$ 7,481,549</b>	<b>\$ 7,565,900</b>	<b>\$ 7,049,600</b>	<b>\$</b>
<b>Operating Expenses</b>				
1001 Employee Paid Sick Leave	2,347	15,000	15,000	
1002 Salaries and Wages	1,378,099	1,565,000	1,567,800	
1003 Extra Help	27,815	10,000	20,000	
1004 Accr Compensated Leave	(5,257)			
1005 Overtime & Call Back	37,387	40,000	40,000	
1010 Cafeteria Plans (Non-PERS)	74,877	86,800	86,500	
1011 Salary Savings			(42,746)	
1018 Taxable Meal Reimbursements	237	3,200	3,200	
1300 P.E.R.S.	304,166	367,800	367,800	
1301 F.I.C.A.	112,041	117,700	123,200	
1303 Other Postemployment Benefits (OPEB)	84,516	99,600	127,900	
1304 Other Postemployment Charges (Up Front)		74,500		
1308 PERS Pension Expense	(39,190)			
1309 OPEB Expense	(62,762)			
1310 Employee Group Ins	262,377	304,827	342,600	
1315 Workers Comp Insurance	35,151	13,600	37,448	
1320 Retired Employee Grp Ins	189,246	211,262	201,513	
1325 401 (k) Employer Match	532	750	750	
2020 Clothes & Personal Supplies	16,580	18,200	18,700	
2050 Communication Services - Radio	3,000	3,600	3,600	
2051 Communication Services - Telephone	23,667	21,900	23,900	
2052 Communication Services - Mobile Devices	1,086	1,100	1,100	
2085 Household Expense	278		300	
2086 Refuse Disposal	5,938	5,600	6,500	
2140 Gen Liability Ins	6,458	12,500	12,861	
2273 Parts	11,494	12,000	12,000	
2274 Delivery & Freight Charges		500	500	
2277 Auto - Towing	45,534	50,000	50,000	
2290 Maintenance - Equipment	553,509	600,000	550,000	
2292 Maintenance - Software	20,966	28,100	39,300	
2293 Computer Parts	18,096	20,200	4,000	
2310 Employee Benefits Systems	26,343	130,700	32,530	
2404 Maintenance Services	37,077	41,100	43,000	
2405 Materials - Bldgs & Impr	22,648	10,000	10,000	
2406 Maintenance - Janitorial		18,000	18,000	
2415 Campus Services-PCGC	19,544	37,900	33,082	
2439 Membership/Dues		300	300	
2481 PC Acquisition	12,631	12,300	11,800	
2511 Printing	3,041	3,200	3,200	
2521 Operating Supplies	134			
2522 Other Supplies	1,037	7,100	5,100	
2523 Office Supplies & Exp	4,116	4,000	4,200	
2524 Postage	3,596	3,300	3,900	
2534 Operating Materials	326			
2550 Administration	453,311	468,400	460,000	
2555 Prof/Spec Svcs - Purchased	120,572	121,700	348,100	
2556 Prof/Spec Svcs - County	137,059	211,100	160,000	
2568 MIS - Services			47,694	
2709 Countywide System Charges	13,173	27,400	25,629	
2724 Hazard Elimination & Safety		2,000		
2744 Small Tools & Instruments	25,953	20,000	25,000	
2768 Fuels - Credit Card Purchases	706,227	640,000	239,500	
2770 Fuels & Lubricants	(132)			

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

Fund	County Services Fund - 250
Subfund	Public Works Fleet Operations - 200
Activity	Public Works Fleet Operations - 6300

Operating Detail	2014-15 Actual	2015-16 Estimated	2016-17 Recommended	2016-17 Adopted by the Board of Supervisors
1	2	3	4	5
2838 Special Dept Expense-1099 Reportable		1,000		
2840 Special Dept Expense	51,002	32,400	25,200	
2844 Training	2,914	3,000	3,500	
2921 I/P Gasoline/Diesel	973,779	1,275,000	947,000	
2922 I/P Comp Natural Gas	230,277	200,000	235,050	
2924 IP Oil & Lube Products	58,324	65,000	60,000	
2926 I/P - Tires & Batteries	248,583	250,000	250,000	
2927 I/P - Parts	1,050,515	715,000	865,928	
2928 I/P - Shop Supplies	44,464	58,000	47,000	
2930 Ending Inventory	1,415			
2931 Travel & Transportation	58	300	300	
2933 Lodging	187	500	1,000	
2941 County Vehicle Mileage	650			
2964 Meals/Food Purchases	186	500	300	
2965 Utilities	8,457	9,000	9,000	
2966 Drug & Alcohol Testing	2,578	2,300	2,700	
3701 Equipment Depreciation	595,279			
3702 Bldg & Impr Depreciation	26,183			
<b>Total Operating Expenses</b>	<b>\$ 7,989,695</b>	<b>\$ 8,054,239</b>	<b>\$ 7,531,739</b>	<b>\$</b>
<b>Operating Income (Loss)</b>	<b>\$ (508,146)</b>	<b>\$ (488,339)</b>	<b>\$ (482,139)</b>	<b>\$</b>
<b>Non-Operating Revenue (Expenses)</b>				
3551 Transfer Out A-87 Costs	(83,588)	(158,841)	(162,018)	
3803 Long-Term Debt Repaid	6,182			
3810 Lease Purchase Principal	(6,182)	(6,850)	(6,200)	
3830 Lease Purchase Interest	(923)	(1,500)	(900)	
6950 Interest	26,606	40,000	27,000	
6970 Investment Income	(416)			
8750 Proceeds from Sale of Capital Assets	50,373			
8752 Gain/Loss on F/A Disposal	3,645	25,000		
8753 Other Sales		500,000	480,000	
8770 Road Vehicle Replacement Revenue	3,510			
8771 Subrogation Recovery	26,888			
8780 Contributions from Other Funds	356,373	601,000		
8783 Vehicle Replacement Revenue	579,924	1,495,000	1,000,000	
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$ 962,392</b>	<b>\$ 2,493,809</b>	<b>\$ 1,337,882</b>	<b>\$</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>\$ 454,246</b>	<b>\$ 2,005,470</b>	<b>\$ 855,743</b>	<b>\$</b>
2333 Capital Asset Transfer (Out)	(516,745)			
<b>Change in Net Assets</b>	<b>\$ (62,499)</b>	<b>\$ 2,005,470</b>	<b>\$ 855,743</b>	<b>\$</b>
Net Assets - Beginning Balance	7,232,167	4,767,854	4,517,824	
Net Assets - Ending Balance	<b>\$ 4,767,854</b>	<b>\$ 4,517,824</b>	<b>\$ 4,140,067</b>	<b>\$</b>
<b>Memo:</b>				
4451 Equipment	\$ 1,423,758	\$ 2,255,500	\$ 1,233,500	\$