

County of Placer
Operation of Enterprise Fund
Fiscal Year 2019 - 20
Summary

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$7,586,048	\$7,517,853	\$7,517,853
Intergovernmental Revenue		\$7,390,089	\$7,331,700	\$9,011,457
Miscellaneous Revenues		\$117,755		
Other Financing Sources		\$1,786,899	\$2,015,476	\$3,092,428
Revenue from Use of Money & Property		\$411,497	\$308,828	\$308,828
Taxes		\$4,780,050	\$5,358,500	\$5,358,500
Total Operating Revenues		\$22,072,337	\$22,532,357	\$25,289,066
Operating Expenses				
Agriculture		\$3,020		
Appropriation for Contingencies Group			\$375,000	\$375,000
Clothing and Personal		\$23,571	\$24,800	\$24,800
Communications		\$142,209	\$127,930	\$129,204
Cost Allocation Group		\$606,418		
Employee Group Insurance		\$890,531	\$835,324	\$858,507
Food		\$1,432		
Household Expense		\$311,175	\$57,884	\$58,340
Insurance		\$803,373	\$611,250	\$611,250
Interest on Bonds		\$39,224	\$2,407,050	\$2,407,050
Interfund Expenditure		\$558,030	\$603,663	\$603,663
Intra Fund Transfers Group			\$18,000	\$18,000
Maintenance		\$2,501,542	\$2,243,500	\$2,243,500
Medical, Dental and Lab Supplies		\$12,972	\$5,500	\$5,500
Memberships		\$7,750	\$8,000	\$8,000
Minor Equipment		\$2,794	\$2,100	\$2,100
Misc Expense		\$131,844		
Office Expense		\$80,367	\$128,007	\$128,007
Operating Supplies		\$20,749	\$38,000	\$38,000
Professional & Special Services		\$5,891,528	\$7,233,161	\$7,236,161
Rents & Leases		\$107,839	\$3,430	\$3,430
Retirement		\$1,434,429	\$1,906,291	\$1,906,291
Salaries & Wages		\$4,080,002	\$4,263,070	\$4,263,070
Special Department Expense		\$145,956	\$546,337	\$846,337
Taxes and Assessments		\$31,588		
Transfers Out		\$2,433	\$200,000	\$4,400,000
Transportation & Travel		\$145,075	\$127,228	\$67,891
Utilities		\$242,357	\$206,020	\$205,707
Workers Comp Insurance		\$122,312	\$158,825	\$158,825
Total Operating Expenses		\$18,340,519	\$22,130,370	\$26,598,633
Operating Income (Loss)		\$3,731,818	\$401,987	(\$1,309,567)

Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$673,269	\$442,000	\$442,000
Total Non-Operating Revenue (Expenses)		\$673,269	\$442,000	\$442,000
Income Before Capital Contribution and Transfers		\$4,405,088	\$843,987	(\$867,567)
Net Assets - Beginning Balance		\$23,912,095	\$27,943,655	\$27,943,655
Net Assets - Ending Balance	\$23,912,095	\$27,943,655	\$27,510,742	\$25,799,188
Memo:				
Buildings & Improvements			\$621,900	\$621,900
Equipment		\$373,528	\$655,000	\$655,000

County of Placer
Operation of Enterprise Fund
 Fiscal Year 2019 - 20

Budget Unit: mPower Administration Expense Fund
Cost Center: CC22002 mPOWER

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$3,898,106	\$3,352,853	\$3,352,853
Total Operating Revenues		\$3,898,106	\$3,352,853	\$3,352,853
Operating Expenses				
Communications			\$9,001	\$9,104
Employee Group Insurance		\$8,733	\$33,140	\$33,846
Insurance		\$8,628	\$9,896	\$9,896
Interest on Bonds			\$2,407,050	\$2,407,050
Interfund Expenditure		\$152,231	\$143,385	\$143,385
Misc Expense		\$81		
Office Expense		\$284	\$300	\$300
Professional & Special Services		\$211,661	\$220,794	\$221,702
Rents & Leases		\$77	\$930	\$930
Retirement		\$40,140	\$130,043	\$130,043
Salaries & Wages		\$168,384	\$294,195	\$294,195
Special Department Expense		\$9,616	\$58,412	\$58,412
Transportation & Travel		\$596	\$2,000	\$2,000
Workers Comp Insurance		\$244	\$1,040	\$1,040
Total Operating Expenses		\$600,675	\$3,310,186	\$3,311,903
Operating Income (Loss)		\$3,297,432	\$42,667	\$40,950
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$154,328	\$60,000	\$60,000
Total Non-Operating Revenue (Expenses)		\$154,328	\$60,000	\$60,000
Income Before Capital Contribution and Transfers		\$3,451,760	\$102,667	\$100,950
Net Assets - Beginning Balance		(\$239,065)	\$3,212,696	\$3,212,696
Net Assets - Ending Balance	(\$239,065)	\$3,212,696	\$162,667	\$160,950

County of Placer
Operation of Enterprise Fund
Fiscal Year 2019 - 20

Budget Unit: Kings Beach Center Fund
Cost Center: CC12002 Kings Beach Center

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Miscellaneous Revenues		\$212		
Other Financing Sources		\$200,000		\$500,000
Revenue from Use of Money & Property		\$225,913	\$198,828	\$198,828
Total Operating Revenues		\$426,125	\$198,828	\$698,828
Operating Expenses				
Agriculture		\$3,020		
Household Expense		\$13,777	\$13,600	\$13,600
Insurance		\$559	\$779	\$779
Interfund Expenditure		\$45,014	\$54,288	\$54,288
Intra Fund Transfers Group			\$18,000	\$18,000
Maintenance		\$2,713	\$100	\$100
Minor Equipment		\$34		
Misc Expense		\$24,049		
Office Expense		\$74	\$20,000	\$20,000
Professional & Special Services		\$238,826	\$281,111	\$281,138
Rents & Leases		\$820		
Special Department Expense			\$28,702	\$328,702
Taxes and Assessments		\$643		
Transfers Out		\$2,433		
Utilities		\$71,225	\$70,000	\$70,000
Total Operating Expenses		\$403,186	\$486,580	\$786,607
Operating Income (Loss)		\$22,939	(\$287,752)	(\$87,779)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$866	\$2,000	\$2,000
Total Non-Operating Revenue (Expenses)		\$866	\$2,000	\$2,000
Income Before Capital Contribution and Transfers		\$23,805	(\$285,752)	(\$85,779)
Net Assets - Beginning Balance		\$59,544	\$83,350	\$83,350
Net Assets - Ending Balance	\$59,544	\$83,350	(\$283,752)	(\$83,779)

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2019 - 20

Budget Unit: Eastern Regional Landfill Fund
 Cost Center: CC12005 Eastern Regional Landfill

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$1,172,337	\$1,430,000	\$1,430,000
Revenue from Use of Money & Property		\$185,584	\$110,000	\$110,000
Total Operating Revenues		\$1,357,921	\$1,540,000	\$1,540,000
Operating Expenses				
Appropriation for Contingencies Group			\$50,000	\$50,000
Communications		\$2,500	\$21,822	\$21,822
Household Expense		\$138,998		
Insurance		\$42,612	\$44,404	\$44,404
Interfund Expenditure		(\$19,006)	\$27,286	\$27,286
Maintenance		\$1,195	\$20,000	\$20,000
Medical, Dental and Lab Supplies		\$728		
Minor Equipment		\$64	\$100	\$100
Misc Expense		\$29,977		
Office Expense		\$13,637	\$20,000	\$20,000
Operating Supplies		\$66		
Professional & Special Services		\$1,118,473	\$1,300,494	\$1,300,578
Rents & Leases		\$1,192	\$2,500	\$2,500
Special Department Expense		\$9,344	\$81,700	\$81,700
Taxes and Assessments		\$549		
Transfers Out			\$200,000	\$400,000
Transportation & Travel		\$319	\$2,310	\$2,310
Utilities		\$8,748	\$18,400	\$18,400
Total Operating Expenses		\$1,349,397	\$1,789,016	\$1,989,100
Operating Income (Loss)		\$8,523	(\$249,016)	(\$449,100)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$99,437	\$80,000	\$80,000
Total Non-Operating Revenue (Expenses)		\$99,437	\$80,000	\$80,000
Income Before Capital Contribution and Transfers		\$107,960	(\$169,016)	(\$369,100)
Net Assets - Beginning Balance		\$1,379,665	\$1,487,625	\$1,487,625
Net Assets - Ending Balance	\$1,379,665	\$1,487,625	(\$89,016)	(\$289,100)

County of Placer
Operation of Enterprise Fund
Fiscal Year 2019 - 20

Budget Unit: Solid Waste Management Fund
Cost Center: CC12006 Solid Waste Management

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$1,132,991	\$1,410,000	\$1,410,000
Total Operating Revenues		\$1,132,991	\$1,410,000	\$1,410,000
Operating Expenses				
Appropriation for Contingencies Group			\$100,000	\$100,000
Communications		\$1,729	\$5,500	\$5,500
Household Expense		\$123,312	\$13,000	\$13,000
Insurance		\$2,597	\$3,006	\$3,006
Interfund Expenditure		\$32,371	\$52,885	\$52,885
Maintenance		\$4,228	\$31,000	\$31,000
Medical, Dental and Lab Supplies		\$470		
Minor Equipment		\$89	\$2,000	\$2,000
Misc Expense		\$76,613		
Office Expense		\$20,162	\$47,280	\$47,280
Operating Supplies		\$1,992		
Professional & Special Services		\$1,462,151	\$1,874,401	\$1,874,507
Special Department Expense		\$3,058	\$252,500	\$252,500
Taxes and Assessments		\$30,396		
Transfers Out				\$4,000,000
Transportation & Travel		\$69	\$2,300	\$2,300
Utilities		\$3,640	\$5,000	\$5,000
Total Operating Expenses		\$1,762,879	\$2,388,872	\$6,388,978
Operating Income (Loss)		(\$629,888)	(\$978,872)	(\$4,978,978)
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$383,195	\$300,000	\$300,000
Total Non-Operating Revenue (Expenses)		\$383,195	\$300,000	\$300,000
Income Before Capital Contribution and Transfers		(\$246,694)	(\$678,872)	(\$4,678,978)
Net Assets - Beginning Balance		\$19,308,506	\$19,061,812	\$19,061,812
Net Assets - Ending Balance	\$19,308,506	\$19,061,812	(\$378,872)	(\$4,378,978)

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2019 - 20

Budget Unit: Placer County Transit Fund
 Cost Center: CC19004 Placer County Transit

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$851,592	\$849,300	\$849,300
Intergovernmental Revenue		\$4,127,360	\$3,826,000	\$3,826,000
Miscellaneous Revenues		\$68,111		
Other Financing Sources		\$684		
Taxes		\$3,100,000	\$3,400,000	\$3,400,000
Total Operating Revenues		\$8,147,748	\$8,075,300	\$8,075,300
Operating Expenses				
Appropriation for Contingencies Group			\$125,000	\$125,000
Clothing and Personal		\$4,474	\$7,500	\$7,500
Communications		\$54,835	\$61,989	\$62,781
Cost Allocation Group		\$331,336		
Employee Group Insurance		\$521,677	\$422,624	\$434,698
Food		\$576		
Household Expense		\$961		
Insurance		\$504,309	\$371,236	\$371,236
Interfund Expenditure		\$180,540	\$143,190	\$143,190
Maintenance		\$1,336,591	\$1,138,900	\$1,138,900
Medical, Dental and Lab Supplies		\$5,102	\$2,000	\$2,000
Memberships		\$5,641	\$5,000	\$5,000
Minor Equipment		\$189		
Misc Expense		\$907		
Office Expense		\$32,237	\$12,559	\$12,559
Operating Supplies		\$7,481	\$30,000	\$30,000
Professional & Special Services		\$1,801,633	\$2,483,113	\$2,483,764
Rents & Leases		\$102,920		
Retirement		\$688,377	\$820,461	\$820,461
Salaries & Wages		\$1,852,876	\$1,774,983	\$1,774,983
Special Department Expense		\$50,109	\$76,492	\$76,492
Transportation & Travel		\$60,654	\$56,453	\$28,114
Utilities		\$49,394	\$25,700	\$25,700
Workers Comp Insurance		\$59,019	\$71,213	\$71,213
Total Operating Expenses		\$7,651,838	\$7,628,413	\$7,613,591
Operating Income (Loss)		\$495,910	\$446,887	\$461,709
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$6,839		
Total Non-Operating Revenue (Expenses)		\$6,839		
Income Before Capital Contribution and Transfers		\$502,749	\$446,887	\$461,709
Net Assets - Beginning Balance		\$2,945,697	\$3,224,381	\$3,224,381

Net Assets - Ending Balance

\$2,945,697

\$3,224,381

\$446,887

\$461,709

Memo:

Equipment

\$224,065

County of Placer
 Operation of Enterprise Fund
 Fiscal Year 2019 - 20

Budget Unit: Tahoe Area Regional Transit Fund
 Cost Center: CC19003 Tahoe Truckee Area Regional Transit

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$352,625	\$475,700	\$475,700
Intergovernmental Revenue		\$3,262,729	\$3,505,700	\$5,185,457
Miscellaneous Revenues		\$49,432		
Other Financing Sources		\$1,586,215	\$2,015,476	\$2,592,428
Taxes		\$1,680,050	\$1,958,500	\$1,958,500
Total Operating Revenues		\$6,931,051	\$7,955,376	\$10,212,085
Operating Expenses				
Appropriation for Contingencies Group			\$100,000	\$100,000
Clothing and Personal		\$19,097	\$17,300	\$17,300
Communications		\$83,144	\$29,618	\$29,997
Cost Allocation Group		\$275,081		
Employee Group Insurance		\$360,122	\$379,559	\$389,962
Food		\$857		
Household Expense		\$34,127	\$31,284	\$31,740
Insurance		\$244,668	\$181,929	\$181,929
Interfund Expenditure		\$166,880	\$182,629	\$182,629
Maintenance		\$1,156,816	\$1,053,500	\$1,053,500
Medical, Dental and Lab Supplies		\$6,672	\$3,500	\$3,500
Memberships		\$2,108	\$3,000	\$3,000
Minor Equipment		\$2,418		
Misc Expense		\$192		
Office Expense		\$13,973	\$27,868	\$27,868
Operating Supplies		\$11,210	\$8,000	\$8,000
Professional & Special Services		\$1,058,784	\$1,073,248	\$1,074,472
Rents & Leases		\$2,829		
Retirement		\$705,912	\$955,787	\$955,787
Salaries & Wages		\$2,058,742	\$2,193,892	\$2,193,892
Special Department Expense		\$73,629	\$48,530	\$48,530
Transportation & Travel		\$83,437	\$64,165	\$33,167
Utilities		\$109,349	\$86,920	\$86,607
Workers Comp Insurance		\$63,049	\$86,573	\$86,573
Total Operating Expenses		\$6,533,095	\$6,527,302	\$6,508,453
Operating Income (Loss)		\$397,956	\$1,428,074	\$3,703,632
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		(\$23,311)		
Total Non-Operating Revenue (Expenses)		(\$23,311)		
Income Before Capital Contribution and Transfers		\$374,645	\$1,428,074	\$3,703,632
Net Assets - Beginning Balance		\$457,747	\$682,929	\$682,929

Net Assets - Ending Balance	\$457,747	\$682,929	\$151,174	\$2,426,732
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Memo:

Buildings & Improvements			\$621,900	\$621,900
Equipment		\$149,463	\$655,000	\$655,000

County of Placer
Operation of Enterprise Fund
Fiscal Year 2019 - 20

Budget Unit: mPOWER Folsom
Cost Center: CC22002 mPOWER

Operating Detail	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
Charges for Services		\$178,396		
Total Operating Revenues		\$178,396		
Operating Expenses				
Interest on Bonds		\$39,224		
Misc Expense		\$25		
Special Department Expense		\$200		
Total Operating Expenses		\$39,449		
Operating Income (Loss)		\$138,947		
Non-Operating Revenue (Expenses)				
Non-Operating Revenue (Ledger Group)		\$51,915		
Total Non-Operating Revenue (Expenses)		\$51,915		
Income Before Capital Contribution and Transfers		\$190,862		
Net Assets - Beginning Balance			\$41,399	\$41,399
Net Assets - Ending Balance		\$41,399	(\$1,276,900)	(\$1,276,900)