

Non-Departmental

Purpose:

Non-Departmental appropriations exist for the purpose of funding county needs not associated with specific departments. Each appropriation serves a different long-standing purpose to support the many functions of county operations as efficiently as possible.

County Executive Office - Non-Departmental COST CENTER SUMMARY					
Cost Center	FY 2017-18 Actuals	FY 2018-19 Actuals	FY 19-20 Proposed Budget	FY 19-20 Final Budget	YOY % Change
General Fund					
Appropriation for Contingencies	\$ 14,406,888	\$ 5,852,549	\$ 8,374,812	\$ 9,062,172	54.84%
Community and Agency Support	\$ 8,355,744	\$ 7,235,377	\$ 12,220,938	\$ 14,894,118	105.85%
GF-Contribution to Facilities & Infrastructure	\$ 11,005,054	\$ 11,835,453	\$ 10,075,452	\$ 18,325,952	54.84%
Criminal Justice Other Programs	\$ 11,880,669	\$ 11,813,528	\$ 12,829,173	\$ 12,799,558	8.35%
GF-Contribution to Public Safety	\$ 109,382,162	\$ 116,793,934	\$ 123,678,395	\$ 123,678,395	5.89%
Contribution to Other Debt Service	\$ 3,429,430	\$ 3,429,509	\$ -	\$ -	-100.00%
GF-Contribution to Health and Human Services		\$ 36,428,777	\$ 39,383,841	\$ 41,842,188	14.86%
TOTAL GENERAL FUND	\$158,459,947	\$193,389,126	\$206,562,610	\$220,602,383	14.07%
Criminal Justice CEO Fund					
Criminal Justice CEO	\$ 4,164,166	\$ 239,554	\$ 49,401	\$ 49,416	-79.37%
Lake Tahoe Tourism & Promotions Fund					
Lake Tahoe Tourism & Promotions	\$ 8,898,418	\$ 10,680,327	\$ 19,860,913	\$ 23,460,152	119.66%
Open Space Fund					
Open Space	\$ 5,636,628	\$ 2,257,363	\$ 1,495,789	\$ 1,700,796	-24.66%
Other Debt Service Fund					
Other Debt Service	\$ 4,156,512	\$ 4,167,460	\$ 4,175,019	\$ 4,175,274	0.19%

Contingencies – Cost Center 10017

Purpose:

Provides funding for unbudgeted emergency or other unanticipated but essential expenditures that may occur in the General Fund, and includes the estimated general-purpose revenues that fund the unreimbursed portions of General Fund department appropriations. During the year, funds may be appropriated from this budget unit only upon a four fifths vote of the Board of Supervisors.

Major Budget Adjustments and Initiatives:

- Decrease in the appropriation for contingencies of \$2.5M to maintain the 1.5% General Fund operating contingency; consistent with Board of Supervisor’s financial policy.
- Increase of \$7.7M in Current Secured Property Taxes.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC10017 Contingencies

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Revenue				
Casino - Sales Tax In Lieu and TOT		\$7,861,962	\$7,461,767	\$7,461,767
Assessment and Tax Collection Fees		\$21,553		
Penalties and Costs on Delinquent Taxes		\$4,928,885	\$4,410,000	\$4,410,000
State Highway Users Tax			\$130,000	\$130,000
Federal Aid - Other Programs		\$823,194		
Other In-Lieu Taxes		\$325,129	\$315,000	\$315,000
State Aid - Mandated Costs		\$453,211		
Property Tax ABX1_26 Asset Distribution Apportionment		\$11,171		
State Homeowners Property Tax Relief		\$943,913	\$940,000	\$940,000
Franchises		\$2,401,730	\$1,900,000	\$1,900,000
Miscellaneous		\$209,223	(\$250,000)	(\$250,000)
Investment Income		\$3,604,978	\$2,000,000	\$2,000,000
Transfer In A-87 Costs		\$3,242,732	\$2,719,202	\$2,719,202
Pass-Through Property Taxes		\$3,687,320	\$3,600,000	\$3,600,000
Taxes - Property Tax Impounds			(\$3,000)	(\$3,000)
Taxes - Railroad Unitary Property		\$111,803	\$110,000	\$110,000
Taxes - Delinquent Supplemental Property		\$1,658		
Taxes - Current Unsecured Property		\$2,474,407	\$2,621,896	\$2,621,896
Taxes - Unitary and Op Non-Unitary Property		\$3,562,965	\$3,500,000	\$3,500,000
Taxes - Delinquent Secured Property		(\$403)	(\$125,000)	(\$125,000)
Taxes - Current Supplemental Property		\$4,143,272	\$2,900,000	\$2,900,000
Taxes - Delinquent Unsecured Property		\$36,782	\$35,000	\$35,000
Hotel / Motel Tax		\$8,777,965	\$7,500,000	\$7,500,000
Taxes - Current Secured Property		\$123,782,615	\$128,572,023	\$128,572,023
Sales and Use Taxes		\$24,244,611	\$22,760,356	\$22,760,356
Other Taxes		\$216,302	\$140,000	\$140,000
Residual Property Taxes		\$3,703,577	\$3,300,000	\$3,300,000
Taxes - Property Tax In-Lieu of Vehicle License Fee		\$40,629,029	\$41,591,634	\$41,591,634
Total Revenue		\$240,199,584	\$236,128,878	\$236,128,878

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC10017 Contingencies

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Expenditures / Appropriations				
Appropriation for Contingencies			\$4,172,705	\$4,844,000
Maintenance - Janitorial		\$148,980	\$150,995	\$153,832
Transfer Out A-87 Costs		\$3,061,850	\$1,890,847	\$1,890,847
Intra Fund Services		\$327,187	\$413,174	\$413,174
Misc Expense		\$161,258	\$250,000	\$250,000
Professional and Special Services - General		\$33,295		
Professional and Special Services - Information Technology			\$43,777	\$44,337
Professional and Special Services - Technical, Engineering and Environmental		\$714,708	\$794,124	\$809,546
Countywide System Charges		\$8,379		
Retirement		(\$2,663,679)		
Operating Transfer Out		\$129,980		
Contributions to Other Funds		\$3,745,394	\$472,497	\$472,497
Utilities		\$185,196	\$186,693	\$183,939
Total Expenditures / Appropriations		\$5,852,549	\$8,374,812	\$9,062,172
Total		\$234,347,036	\$227,754,066	\$227,066,706

Non-Departmental

Community & Agency Support – Cost Center 10018

Purpose:

Provides funding for other agencies, operating and proprietary funds, and to contractors for professional and special services rendered to Placer County. Community and Agency Support funding recommendations are for the following agencies and services:

Middle Fork Projects	\$ 4,900,000
Contribution to County Library	\$ 1,936,762
Contribution to Countywide Systems	\$ 1,303,894
Economic and Fiscal Studies/ ICF Contracts (Planning)	\$ 1,106,116
Professional Services - various	\$ 1,000,000
Uninsurable Defense Costs	\$ 700,000
Contributions to Other Departments	\$ 500,000
Contribution to Workday	\$ 500,000
Retiree Sick Leave Benefit Department Set-Aside	\$ 500,000
Fire District Radio Charges	\$ 417,495
Contributions to In Home Support Services	\$ 250,012
Legislative Advocate Contracts	\$ 245,622
Contribution to Housing	\$ 210,982
Sierra-Sacramento Valley Emergency Medical Services	\$ 200,000
LAFCO	\$ 141,930
Area 4 Agency on Aging	\$ 136,238
Contribution to Flood Control District	\$ 136,100
Other Community Support, Membership, and Contribution	\$ 103,780
Innovation Projects	\$ 100,000
Special Community Contributions - Revenue Sharing	\$ 100,000
Placer County Air Pollution Control District	\$ 58,580
California State Association of Counties	\$ 51,000
CalPERS Replacement Fund Contribution	\$ 45,993
Tahoe Regional Planning Agency	\$ 44,998
Placer County Resource Conservation District Services	\$ 40,000
Law Enforcement Chaplaincy	\$ 35,000
Sacramento Area Council of Governments	\$ 27,416
Tahoe Advanced Planning and Economic Development	\$ 25,000
County Fairgrounds Programs	\$ 25,000
Law Library	\$ 20,000
Regional Council of Rural Counties	\$ 14,500
Contribution to General Liability Insurance	\$ 6,699
Fish and Game	\$ 6,000
Gold Country Fair	\$ 5,000
Total Recommended Funding	\$ 14,894,117

Major Budget Adjustments and Initiatives:

- Increase in professional and special services of \$4.1M largely driven by the addition of projects and grants in the French Meadows Watershed Health project group.
- Decrease in other fees and charges revenue of \$3.1M.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC10018 Community and Agency Support

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Revenue				
Other Fees and Charges		\$184,490	\$4,233,739	\$4,233,739
Forfeitures and Penalties		\$87,094	\$50,000	\$50,000
Operating Transfers In		\$12,427		
Contributions from Other Funds		\$220,433		
Total Revenue		\$504,444	\$4,283,739	\$4,283,739
Expenditures / Appropriations				
Communication Services Expense		\$307,440	\$412,225	\$417,495
Contributions to Other Agencies		\$438,132	\$660,916	\$660,916
Insurance		\$4,859	\$6,699	\$6,699
Intra Fund Services		\$339,446	\$450,000	\$450,000
Professional / Membership Dues		\$123,057	\$139,066	\$139,066
Misc Expense		\$944		
Printing		\$225		
Professional and Special Services - General		\$1,500,130	\$6,737,227	\$7,533,488
Professional and Special Services - Information Technology			\$17,901	\$18,130
Professional and Special Services - Technical, Engineering and Environmental		\$43,540		
Professional and Special Services - Legal		\$4,922		
Professional and Special Services - County		\$49,000	\$49,000	\$49,000
Countywide System Charges		\$10,114		
Employee Paid Sick Leave			\$500,000	\$500,000
Special Contributions		\$41,002	\$100,000	\$100,000
Special Department Expense		\$37,775	\$15,680	\$15,680
Operating Transfer Out		\$86,804		
Contributions to Other Funds		\$4,245,522	\$3,132,224	\$5,003,644
Transportation and Travel		\$2,467		
Total Expenditures / Appropriations		\$7,235,377	\$12,220,938	\$14,894,118
Total		(\$6,730,933)	(\$7,937,199)	(\$10,610,379)

Non-Departmental

Contribution to Facilities & Infrastructure – Cost Center 10019

Purpose:

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

Major Budget Adjustments and Initiatives:

- Increase in operating transfer out capital improvements of \$8.3M for the Elections Warehouse Project (\$6.0M), the Coroner Facility project (\$1.0M) and the potential acquisition of the Nahas Property (\$1.3M).

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC10019 General Fund Contribution -
 Facilities and Infrastructure

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Revenue				
Transfer In A-87 Costs		\$6,334,019	\$6,410,919	\$6,410,919
Total Revenue		\$6,334,019	\$6,410,919	\$6,410,919
Expenditures / Appropriations				
Transfer Out A-87 Costs		(\$9)		
Contributions to Other Funds		\$4,320,462	\$804,556	\$804,556
Operating Transfer Out - Capital Improvements		\$7,260,000	\$5,500,000	\$13,750,500
Operating Transfer Out		\$255,000		
Operating Transfer Out - Roads			\$3,770,896	\$3,770,896
Total Expenditures / Appropriations		\$11,835,453	\$10,075,452	\$18,325,952
Total		(\$5,501,434)	(\$3,664,533)	(\$11,915,033)

Criminal Justice Other Programs – Cost Center 10021

Purpose:

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

Major Budget Adjustments and Initiatives:

- None.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting Public Protection
Cost Center: CC10021 Criminal Justice Other Programs

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 - 20 Recommended	2019 - 20 Adopted by Supervisors
1	2	3	4	5
Revenue				
Legal Services		\$15,074	\$18,000	\$18,000
Court Fees and Costs		\$26,680	\$25,000	\$25,000
Other Court Fines		\$1,721,471	\$2,104,000	\$2,104,000
Vehicle Code Fines		\$21,141	\$23,000	\$23,000
Forfeitures and Penalties		\$324,371	\$371,500	\$371,500
Vehicle Code Fines - Other		\$14,684	\$12,000	\$12,000
Contributions from Other Funds		\$60,806	\$60,000	\$60,000
Total Revenue		\$2,184,227	\$2,613,500	\$2,613,500
Expenditures / Appropriations				
Communication Services Expense		\$4,717	\$5,244	\$5,292
St Ct Oper - MOE		\$1,547,555	\$1,747,181	\$1,747,181
Contributions to Other Agencies		\$176,293	\$182,000	\$182,000
Food		\$200	\$250	\$250
Maintenance - Janitorial		\$8,084	\$10,199	\$10,344
Insurance		\$19,788	\$20,755	\$20,755
Transfer Out A-87 Costs		\$456,604	\$172,339	\$172,339
Intra Fund Services		\$48,000	\$53,000	\$53,000
Grand Jury Meetings		\$31,035	\$40,000	\$40,000
Defense Experts		\$152,838	\$300,000	\$300,000
Maintenance			\$330	\$330
Campus Services - PCGC		\$6,553	\$6,838	\$5,659
Drug & Alcohol Testing		\$5,816	\$32,000	\$32,000
Other Supplies		\$1,999	\$2,500	\$2,500
Postage		\$2,765	\$2,480	\$2,480
Printing		\$4,902	\$6,000	\$6,000
Professional and Special Services - Legal		\$8,996,660	\$9,729,040	\$9,729,040
Professional and Special Services - Information Technology		\$29,634	\$54,899	\$26,128
Professional and Special Services - Technical, Engineering and Environmental		\$21,100	\$25,163	\$25,550

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting Public Protection
Cost Center: CC10021 Criminal Justice Other Programs

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Professional and Special Services - General		(\$52,074)	\$87,000	\$87,000
Professional and Special Services - Health		\$256,209	\$280,000	\$280,000
Countywide System Charges		\$42,140		
Special Department Expense			\$15,435	\$15,435
PC Acquisition		\$5,673	\$4,000	\$4,000
Transportation and Travel		\$26,858	\$31,000	\$31,000
Utilities		\$15,508	\$15,701	\$15,456
Workers Comp Insurance		\$4,672	\$5,819	\$5,819
Total Expenditures / Appropriations		\$11,813,528	\$12,829,173	\$12,799,558
Total		(\$9,629,301)	(\$10,215,673)	(\$10,186,058)

Non-Departmental

Contribution to Public Safety – Cost Center 10022

Purpose:

Provides a General Fund contribution to the Sheriff, District Attorney, and Probation departments. In addition, this budget includes an annual contribution to the Fire Control Fund for county fire protection services.

Major Budget Adjustments and Initiatives:

- Increase in contributions to other funds of \$6.7M for support of on-going Public Safety operations.

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting Public Protection
Cost Center: CC10022 General Fund Contribution Public Safety

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Expenditures / Appropriations				
Transfer Out A-87 Costs		(\$80,853)	\$119,931	\$119,931
Countywide System Charges		\$176		
Operating Transfer Out			\$1,098,000	\$1,098,000
Contributions to Other Funds		\$116,874,611	\$122,460,464	\$122,460,464
Total Expenditures / Appropriations		\$116,793,934	\$123,678,395	\$123,678,395
Total		(\$116,793,934)	(\$123,678,395)	(\$123,678,395)

Non-Departmental

Contribution to Other Debt Service – Cost Center 10024

Purpose:

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

Major Budget Adjustments and Initiatives:

- Decrease in contributions to other funds of \$3,429,509 for debt service payment.

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC10024 Contribution to Other Debt Service

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Expenditures / Appropriations				
Contributions to Other Funds		\$3,429,509		
Total Expenditures / Appropriations		\$3,429,509		
Total		(\$3,429,509)		

Non-Departmental

General Fund Contribution to Health and Human Services – Cost Center 10053

Purpose:

Provides funding necessary to maintain direct services to the public in Health and Human Services programs in keeping with Board established priorities.

Major Budget Adjustments and Initiatives:

- As a new cost center in the FY 2019-20, this provides funding to balance the Health and Human Services Fund, which was formerly part of the General Fund.

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2019 - 20

Budget Unit: General Fund
Function: Reporting General Function
Cost Center: CC10053 General Fund Contribution - HHS

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Expenditures / Appropriations				
Contributions to Other Funds		\$36,428,777	\$39,383,841	\$41,842,188
Total Expenditures / Appropriations		\$36,428,777	\$39,383,841	\$41,842,188
Total		(\$36,428,777)	(\$39,383,841)	(\$41,842,188)

Non-Departmental

Criminal Justice CEO – Cost Center 10016

Purpose:

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

Major Budget Adjustments and Initiatives:

- Decrease in equipment of \$272,171 for removal of one-time prior year expense for rebudget of jail surveillance project.
- Decrease in operating transfer out capital improvements of \$404,042 for removal of one-time prior year expense for funding the Acute Mental Health Housing Unit at the South Placer Adult Correctional Facility.

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2019 - 20

Budget Unit: Public Safety Fund
Function: Reporting Public Protection
Cost Center: CC10016 Criminal Justice CEO

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Revenue				
State Aid - Sales Tax Realignment for Public Safety		\$866,565	\$110,000	\$110,000
Investment Income		\$68,835	\$100,000	\$100,000
Gain/Loss on F/A Disposal		\$16,343		
Total Revenue		\$951,743	\$210,000	\$210,000
Expenditures / Appropriations				
Equipment		\$60,492		
Insurance		\$222	\$422	\$422
Transfer Out A-87 Costs		\$103,213	\$47,822	\$47,822
Maintenance		\$67,820		
Professional and Special Services - Information Technology			\$1,157	\$1,172
Countywide System Charges		\$472		
Special Department Expense		\$7,335		
Total Expenditures / Appropriations		\$239,554	\$49,401	\$49,416
Total		\$712,189	\$160,599	\$160,584

Lake Tahoe Tourism & Promotion – Cost Center 10020

Purpose:

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

Major Budget Adjustments and Initiatives:

- Increase in operating transfer out capital improvements of \$1.0M for the Nahas Property funding source agreement.
- Decrease in contribution to other funds of \$483,863 for removal of one-time prior year expenses.
- Increase in professional and special services general of \$369,023 for adjusted contract expenses.
- Increase in project costs of \$2.8M to reflect updated project expenses.

County of Placer
 Financing Sources and Uses by Budget Unit by Object
 Governmental Funds
 Fiscal Year 2019 - 20

Budget Unit: Lake Tahoe Tourism and Promotions Fund
Function: Reporting General Function
Cost Center: CC10020 Lake Tahoe Tourism and Promotions

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Revenue				
Miscellaneous		\$216,432		
Investment Income		\$236,888	\$50,000	\$50,000
Hotel / Motel Tax		\$12,534,307	\$10,800,000	\$10,800,000
Total Revenue		\$12,987,627	\$10,850,000	\$10,850,000
Expenditures / Appropriations				
Insurance		\$10,036	\$12,304	\$12,304
Intra Fund Services		\$846,245	\$949,675	\$949,675
Professional and Special Services - General		\$4,243,301	\$4,783,518	\$4,802,524
Professional and Special Services - Information Technology			\$33,755	\$34,187
Countywide System Charges		\$21,377		
Project Costs		\$3,830,022	\$11,412,554	\$14,165,719
Contributions to Other Funds		\$1,555,982	\$2,669,107	\$2,495,743
Operating Transfer Out - Capital Improvements		\$173,364		\$1,000,000
Total Expenditures / Appropriations		\$10,680,327	\$19,860,913	\$23,460,152
Total		\$2,307,300	(\$9,010,913)	(\$12,610,152)

Open Space – Cost Center 10023

Purpose:

Provides funding as mechanism for acquisition of open space property, easements, and capital improvements in support of incentive-based programs which conserve Placer County's diversity of landscapes and natural resources. These programs support the economic viability of the County, enhance property values, and further the natural resource goals of the Placer County General Plan. These programs also support retention of important scenic and historic areas, preserve diversity of plant and animal communities, and protect endangered and other special status plant and animal species.

Major Budget Adjustments and Initiatives:

- Increase in land acquisition of \$205,000 for open space acquisitions.
- Decrease in contributions to other funds of \$1.3M for the removal of one-time prior year expenses relating to land acquisition.
- Decrease in contributions from the General Fund of \$1.0M.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2019 - 20

Budget Unit: Open Space Fund
Function: Reporting Public Protection
Cost Center: CC10023 Open Space

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Revenue				
Mitigation Fees		\$190,000		
Donations		\$209,211	\$200,000	\$200,000
Aid from Other Agencies		\$990,000		
Miscellaneous		\$45,619	\$200,000	\$200,000
Investment Income		\$35,574	\$5,000	\$5,000
Contributions from General Fund		\$1,000,000		
Total Revenue		\$2,470,404	\$405,000	\$405,000
Expenditures / Appropriations				
Contributions to Other Agencies		\$806,200	\$120,000	\$120,000
Insurance		\$355	\$211	\$211
Intangible Assets - Non Depreciable		\$1,385,051		
Land			\$1,175,000	\$1,380,000
Professional and Special Services - Information Technology			\$578	\$585
Professional and Special Services - General		\$65,000		
Countywide System Charges		\$757		
Special Department Expense			\$200,000	\$200,000
Total Expenditures / Appropriations		\$2,257,363	\$1,495,789	\$1,700,796
Total		\$213,041	(\$1,090,789)	(\$1,295,796)

Non-Departmental

Other Debt Service – Cost Center 10025

Purpose:

Provides funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for administering the trustee bank and for required annual disclosure statements.

Major Budget Adjustments and Initiatives:

- None.

County of Placer
Financing Sources and Uses by Budget Unit by Object
Governmental Funds
Fiscal Year 2019 - 20

Budget Unit: Debt Service Fund
Function: Reporting Debt Services
Cost Center: CC10025 Other Debt Service

Detail by Revenue Category and Expenditure Object	2017 - 18 Actual	2018 - 19 Actual	2019 -20 Recommended	2019 -20 Adopted by Supervisors
1	2	3	4	5
Revenue				
Investment Income		(\$962)	\$4,800	\$4,800
Contributions from Other Funds		\$4,153,943	\$4,170,219	\$4,170,219
Total Revenue		\$4,152,981	\$4,175,019	\$4,175,019
Expenditures / Appropriations				
Insurance		\$6,393	\$7,258	\$7,258
Lease Purchase Interest		\$1,231,143	\$1,116,849	\$1,116,849
Intra Fund Services		\$8,900	\$6,000	\$6,000
Professional and Special Services - Information Technology			\$19,912	\$20,167
Professional and Special Services - General		\$2,408	\$15,000	\$15,000
Countywide System Charges		\$13,616		
Lease Purchase Principal		\$2,905,000	\$3,010,000	\$3,010,000
Total Expenditures / Appropriations		\$4,167,460	\$4,175,019	\$4,175,274
Total		(\$14,479)		(\$255)