

## 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.

<b>County Executive Office - Non-Departmental COST CENTER SUMMARY Fiscal Year 2020-21</b>					
<b>Cost Center</b>	<b>FY 2017-18 Actuals</b>	<b>FY 2018-19 Actuals</b>	<b>FY 19-20 Final Budget</b>	<b>FY 20-21 Final Budget</b>	<b>YOY % Change</b>
<b>General Fund</b>					
Appropriation for Contingencies	\$ 14,406,888	\$ 5,852,549	\$ 9,062,172	\$ 6,284,989	-30.65%
Community and Agency Support	\$ 8,355,744	\$ 7,235,377	\$ 14,894,118	\$ 12,520,049	-15.94%
GF-Contribution to Facilities & Infrastructure	\$ 11,005,054	\$ 11,835,453	\$ 18,325,952	\$ 13,673,358	-25.39%
Criminal Justice Other Programs	\$ 11,880,669	\$ 11,813,528	\$ 12,799,558	\$ 12,654,651	-1.13%
GF-Contribution to Public Safety	\$ 109,382,162	\$ 116,793,934	\$ 123,678,395	\$ 131,865,962	6.62%
Contribution to Other Debt Service	\$ 3,429,430	\$ 3,429,509	\$ -	\$ -	
GF-Contribution to Health and Human Services		\$ 36,428,777	\$ 41,842,188	\$ 42,467,690	1.49%
GF-Contribution to Library	\$ -	\$ -	\$ -	\$ 1,869,237	
<b>TOTAL GENERAL FUND</b>	<b>\$ 158,459,947</b>	<b>\$ 193,389,126</b>	<b>\$ 220,602,383</b>	<b>\$ 221,335,936</b>	<b>0.33%</b>
<b>Criminal Justice CEO Fund</b>					
Criminal Justice CEO	\$ 4,164,166	\$ 239,554	\$ 49,416	\$ 256,661	419.39%
<b>Lake Tahoe Tourism &amp; Promotions Fund</b>					
Lake Tahoe Tourism & Promotions	\$ 8,898,418	\$ 10,680,327	\$ 23,460,152	\$ 22,176,906	-5.47%
<b>Open Space Fund</b>					
Open Space	\$ 5,636,628	\$ 2,257,363	\$ 1,700,796	\$ 333,267	-80.41%
<b>Other Debt Service Fund</b>					
Other Debt Service	\$ 4,156,512	\$ 4,167,460	\$ 4,175,274	\$ 4,169,202	-0.15%

### 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 Contributions to Other Funds of \$472,497 due to removal of contribution to Countywide Radio Fund.
- Increase in Investment Income of \$1.0M.
- Increase in Current Secured Property taxes of \$8.2M.
- Increase in Property Tax In-Lieu of Vehicle License Fee of \$3.3M.
- Increase in Sales and Use Taxes of \$1.6M.
- Increase in Hotel/Motel Taxes of \$1.3M.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 -21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Assessment and Tax Collection Fees	\$21,553			
Casino - Sales Tax In Lieu and TOT	\$7,861,962	\$7,461,767	\$7,861,960	\$7,861,960
Penalties and Costs on Delinquent Taxes	\$4,928,885	\$4,410,000	\$4,500,000	\$4,500,000
Federal Aid - Other Programs	\$823,194			
Other In-Lieu Taxes	\$325,129	\$315,000	\$315,000	\$315,000
State Highway Users Tax		\$130,000		
State Aid - Mandated Costs	\$453,211			
State Homeowners Property Tax Relief	\$943,913	\$940,000	\$944,000	\$944,000
Property Tax ABX1_26 Asset Distribution Apportionment	\$11,171			
Franchises	\$2,401,730	\$1,900,000	\$1,900,000	\$1,900,000
Miscellaneous	\$209,223	(\$250,000)	\$250,000	\$250,000
Investment Income	\$3,604,978	\$2,000,000	\$3,000,000	\$3,000,000
Transfer In A-87 Costs	\$3,242,732	\$2,719,202	\$230,331	\$230,331
Fair Market Value Adjustment	\$3,289,171			
Taxes - Current Secured Property	\$123,782,615	\$128,572,023	\$136,790,000	\$136,790,000
Taxes - Property Tax Impounds		(\$3,000)	(\$3,000)	(\$3,000)
Taxes - Property Tax In-Lieu of Vehicle License Fee	\$40,629,029	\$41,591,634	\$44,900,000	\$44,900,000
Taxes - Railroad Unitary Property	\$111,803	\$110,000	\$110,000	\$110,000
Taxes - Unitary and Op Non-Unitary Property	\$3,562,965	\$3,500,000	\$3,500,000	\$3,500,000
Taxes - Current Unsecured Property	\$2,474,407	\$2,621,896	\$2,805,000	\$2,805,000
Taxes - Delinquent Secured Property	(\$403)	(\$125,000)	(\$125,000)	(\$125,000)
Taxes - Delinquent Unsecured Property	\$36,782	\$35,000	\$35,000	\$35,000
Taxes - Current Supplemental Property	\$4,143,272	\$2,900,000	\$3,000,000	\$3,000,000
Taxes - Delinquent Supplemental Property	\$1,658			
Sales and Use Taxes	\$24,244,611	\$22,760,356	\$24,389,566	\$24,389,566
Residual Property Taxes	\$3,703,577	\$3,300,000	\$3,848,000	\$3,848,000
Pass-Through Property Taxes	\$3,687,320	\$3,600,000	\$3,835,000	\$3,835,000
Other Taxes	\$216,302	\$140,000	\$216,000	\$216,000
Hotel / Motel Tax	\$8,777,965	\$7,500,000	\$8,750,000	\$8,750,000
<b>Total Revenue</b>	<b>\$243,488,756</b>	<b>\$236,128,878</b>	<b>\$251,051,857</b>	<b>\$251,051,857</b>

<b>Expenditures / Appropriations</b>				
Appropriation for Contingencies		\$4,844,000	\$4,844,000	\$4,844,000
Maintenance - Janitorial	\$148,980	\$153,832		
Transfer Out A-87 Costs	\$3,061,850	\$1,890,847	(\$455,397)	(\$455,397)
Intra Fund Services	\$327,187	\$413,174		
Misc Expense	\$161,258	\$250,000		
Professional and Special Services - General	\$33,295			
Professional and Special Services - Technical, Engineering and Environmental	\$714,708	\$809,546	\$1,036,089	\$1,036,089
Professional and Special Services - Information Technology		\$44,337	\$29,123	\$29,123
Countywide System Charges	\$8,379			
Retirement	(\$2,663,679)			
Operating Transfer Out	\$129,980		\$413,174	\$413,174
Contributions to Other Funds	\$3,745,394	\$472,497		
Utilities	\$185,196	\$183,939	\$418,000	\$418,000
<b>Total Expenditures / Appropriations</b>	<b>\$5,852,549</b>	<b>\$9,062,172</b>	<b>\$6,284,989</b>	<b>\$6,284,989</b>
<b>Total</b>	<b>\$237,636,207</b>	<b>\$227,066,706</b>	<b>\$244,766,868</b>	<b>\$244,766,868</b>

## Non-Departmental

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### 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	\$ 6,500,000
Contribution to Countywide Systems	\$ 500,000
Economic and Fiscal Studies/ ICF Contracts (Planning)	\$ 250,000
Professional Services - various	\$ 555,000
Uninsurable Defense Costs	\$ 718,000
Contributions to Other Departments	\$ 500,000
Contributions to Fleet	\$ 1,000,000
Retiree Sick Leave Benefit Department Set-Aside	\$ 500,000
Fire District Radio Charges	\$ 387,720
Legislative Advocate Contracts	\$ 272,942
Sierra-Sacramento Valley Emergency Medical Services	\$ 208,750
LAFCO	\$ 151,870
Area 4 Agency on Aging	\$ 145,870
Contribution to Flood Control District	\$ 136,100
Other Community Support, Membership, and Contribution	\$ 108,856
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	\$ 33,768
Tahoe Advanced Planning and Economic Development	\$ 25,000
Law Library	\$ 20,000
Regional Council of Rural Counties	\$ 14,500
Contribution to General Liability Insurance	\$ 5,102
Fish and Game	\$ 6,000
Gold Country Fair	\$ 5,000
<b>Total Recommended Funding</b>	<b>\$ 12,520,049</b>

#### Major Budget Adjustments and Initiatives:

- Increase in Professional and Special Services – General of \$1.6M for the addition of projects and grants in the French Meadows Watershed Health project group, largely offset by decreases for other professional services and land-related contracts.
- Decrease in Contributions to Other Funds of \$1.7M due to removal of Contribution to Library which is now provided through a new cost center.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2019 - 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Other Fees and Charges	\$184,490	\$4,233,739	\$6,500,000	\$6,500,000
Forfeitures and Penalties	\$87,094	\$50,000	\$50,000	\$50,000
Contributions from Other Funds	\$220,433			
Operating Transfers In	\$12,427			
<b>Total Revenue</b>	<b>\$504,444</b>	<b>\$4,283,739</b>	<b>\$6,550,000</b>	<b>\$6,550,000</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	\$307,440	\$417,495	\$387,720	\$387,720
Contributions to Other Agencies	\$438,132	\$660,916	\$812,168	\$812,168
Insurance	\$4,859	\$6,699	\$5,102	\$5,102
Intra Fund Services	\$339,446	\$450,000	\$468,000	\$468,000
Professional / Membership Dues	\$123,057	\$139,066	\$145,655	\$145,655
Misc Expense	\$944			
Printing	\$225			
Professional and Special Services - General	\$1,500,130	\$7,533,488	\$7,767,122	\$7,767,122
Professional and Special Services - Legal	\$4,922			
Professional and Special Services - Technical, Engineering and Environmental	\$43,540			
Professional and Special Services - County	\$49,000	\$49,000	\$101,475	\$101,475
Professional and Special Services - Information Technology		\$18,130	\$36,814	\$36,814
Countywide System Charges	\$10,114			
Employee Paid Sick Leave		\$500,000	\$500,000	\$500,000
Special Contributions	\$41,002	\$100,000		
Special Department Expense	\$37,775	\$15,680		
Operating Transfer Out	\$86,804			
Contributions to Other Funds	\$4,245,522	\$5,003,644	\$2,295,993	\$2,295,993
Transportation and Travel	\$2,467			
<b>Total Expenditures / Appropriations</b>	<b>\$7,235,377</b>	<b>\$14,894,118</b>	<b>\$12,520,049</b>	<b>\$12,520,049</b>
<b>Total</b>	<b>(\$6,730,933)</b>	<b>(\$10,610,379)</b>	<b>(\$5,970,049)</b>	<b>(\$5,970,049)</b>

### 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:

- Overall decrease in Operating Transfer Out – Capital Improvements of \$4.2M due to general decrease in project scopes. Specific General Fund contributions to projects include:
  - \$4.5M for Major Building Maintenance and Renovations
  - \$1.5M for the SB863 Jail project
  - \$2.6M for the SB844 Jail project
  - \$100,000 for the Auburn Jail Retrofit project
  - \$130,000 for the Sunset Sewer Master Plan and Design
  - \$550,000 for Fuel Load Reduction projects
  - \$500,000 for HHS Admin Building Planning
- Decrease in Contributions to Other Funds of \$454,556 due to the removal of \$804,556 for Contribution to Capital, as Capital Admin is now housed in the General Fund. This is partially offset by a \$350,000 contribution to Parks for trail maintenance and fuel load reduction.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Transfer In A-87 Costs	\$6,334,019	\$6,410,919	\$7,742,753	\$7,742,753
<b>Total Revenue</b>	<b>\$6,334,019</b>	<b>\$6,410,919</b>	<b>\$7,742,753</b>	<b>\$7,742,753</b>
<b>Expenditures / Appropriations</b>				
Transfer Out A-87 Costs	(\$9)			
Operating Transfer Out	\$255,000			
Operating Transfer Out - Capital Improvements	\$7,260,000	\$13,750,500	\$7,898,009	\$9,552,462
Operating Transfer Out - Roads		\$3,770,896	\$3,770,896	\$3,770,896
Contributions to Other Funds	\$4,320,462	\$804,556	\$350,000	\$350,000
<b>Total Expenditures / Appropriations</b>	<b>\$11,835,453</b>	<b>\$18,325,952</b>	<b>\$12,018,905</b>	<b>\$13,673,358</b>
<b>Total</b>	<b>(\$5,501,434)</b>	<b>(\$11,915,033)</b>	<b>(\$4,276,152)</b>	<b>(\$5,930,605)</b>

### 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 provides 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 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 -21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Legal Services	\$15,074	\$18,000	\$9,000	\$9,000
Court Fees and Costs	\$26,680	\$25,000	\$25,000	\$25,000
Vehicle Code Fines	\$21,141	\$23,000	\$21,500	\$21,500
Vehicle Code Fines - Other	\$14,684	\$12,000	\$15,000	\$15,000
Other Court Fines	\$1,721,471	\$2,104,000	\$2,202,500	\$2,202,500
Forfeitures and Penalties	\$324,371	\$371,500	\$331,000	\$331,000
Contributions from Other Funds	\$60,806	\$60,000	\$60,000	\$60,000
<b>Total Revenue</b>	<b>\$2,184,227</b>	<b>\$2,613,500</b>	<b>\$2,664,000</b>	<b>\$2,664,000</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	\$4,717	\$5,292		
Contributions to Other Agencies	\$176,293	\$182,000	\$180,000	\$180,000
St Ct Oper - MOE	\$1,547,555	\$1,747,181	\$1,746,181	\$1,746,181
Food	\$200	\$250	\$250	\$250
Maintenance - Janitorial	\$8,084	\$10,344		
Insurance	\$19,788	\$20,755	\$20,771	\$20,771
Transfer Out A-87 Costs	\$456,604	\$172,339	\$87,270	\$87,270
Intra Fund Services	\$48,000	\$53,000	\$53,000	\$53,000
Defense Experts	\$152,838	\$300,000	\$300,000	\$300,000
Grand Jury Meetings	\$31,035	\$40,000	\$35,000	\$35,000
Maintenance		\$330		
Campus Services - PCGC	\$6,553	\$5,659		
Drug & Alcohol Testing	\$5,816	\$32,000	\$10,000	\$10,000
Printing	\$4,902	\$6,000	\$1,000	\$1,000
Other Supplies	\$1,999	\$2,500	\$2,500	\$2,500
Postage	\$2,765	\$2,480	\$2,947	\$2,947
Professional and Special Services - General	(\$52,074)	\$87,000	\$97,880	\$97,880
Professional and Special Services - Legal	\$8,996,660	\$9,729,040	\$9,694,040	\$9,694,040
Professional and Special Services - Technical, Engineering and Environmental	\$21,100	\$25,550	\$49,164	\$49,164
Professional and Special Services - County			\$5,264	\$5,264
Professional and Special Services - Information Technology	\$29,634	\$26,128	\$30,842	\$30,842

Professional and Special Services - Health	\$256,209	\$280,000	\$280,000	\$280,000
Countywide System Charges	\$42,140			
PC Acquisition	\$5,673	\$4,000		
Special Department Expense		\$15,435		
Transportation and Travel	\$26,858	\$31,000	\$31,000	\$31,000
Utilities	\$15,508	\$15,456	\$24,573	\$24,573
Workers Comp Insurance	\$4,672	\$5,819	\$2,969	\$2,969
<b>Total Expenditures / Appropriations</b>	<b>\$11,813,528</b>	<b>\$12,799,558</b>	<b>\$12,654,651</b>	<b>\$12,654,651</b>
<b>Total</b>	<b>(\$9,629,301)</b>	<b>(\$10,186,058)</b>	<b>(\$9,990,651)</b>	<b>(\$9,990,651)</b>

## Non-Departmental

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### 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 Operating Transfer Out of \$1.0M to supplement Fire Fund and Fire CSA's as needed.
- Increase in Contributions to Other Funds of \$7.3M for support of ongoing Public Safety operations.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Expenditures / Appropriations</b>				
Transfer Out A-87 Costs	(\$80,853)	\$119,931	(\$23,068)	(\$23,068)
Countywide System Charges	\$176			
Operating Transfer Out		\$1,098,000	\$1,098,000	\$2,098,000
Contributions to Other Funds	\$116,874,611	\$122,460,464	\$129,791,030	\$129,791,030
<b>Total Expenditures / Appropriations</b>	<b>\$116,793,934</b>	<b>\$123,678,395</b>	<b>\$130,865,962</b>	<b>\$131,865,962</b>
<b>Total</b>	<b>(\$116,793,934)</b>	<b>(\$123,678,395)</b>	<b>(\$130,865,962)</b>	<b>(\$131,865,962)</b>

## Non-Departmental

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### 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:

- None.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5

<b>Expenditures / Appropriations</b>	
Contributions to Other Funds	\$3,429,509
<b>Total Expenditures / Appropriations</b>	<b>\$3,429,509</b>
<b>Total</b>	<b>(\$3,429,509)</b>

## Non-Departmental

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### 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:

- Increase in Contribution to Other Funds of \$625,502 driven mainly by inclusion of Contribution to Housing and Contribution to In-Home Support Services which were previously budgeted in the Community and Agency Support cost center.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020- 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Expenditures / Appropriations</b>				
Contributions to Other Funds	\$36,428,777	\$41,842,188	\$42,417,690	\$42,467,690
<b>Total Expenditures / Appropriations</b>	<b>\$36,428,777</b>	<b>\$41,842,188</b>	<b>\$42,417,690</b>	<b>\$42,467,690</b>
<b>Total</b>	<b>(\$36,428,777)</b>	<b>(\$41,842,188)</b>	<b>(\$42,417,690)</b>	<b>(\$42,467,690)</b>

## Non-Departmental

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### General Fund Contribution to Library – Cost Center 10054

#### Purpose:

Provides funding necessary to support Library services.

#### Major Budget Adjustments and Initiatives:

- This is a new cost center established as a mechanism to provide General Fund contributions to support the Library. Funding was previously provided through the Community and Agency Support cost center.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

**Budget Unit:** General Fund  
**Function:**  
**Cost Center:** CC10054 General Fund Contribution - Library

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020- 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Expenditures / Appropriations</b>				
Contributions to Other Funds			\$1,869,237	\$1,869,237
<b>Total Expenditures / Appropriations</b>			<b>\$1,869,237</b>	<b>\$1,869,237</b>
<b>Total</b>			<b>(\$1,869,237)</b>	<b>(\$1,869,237)</b>

## Non-Departmental

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### 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:

- Increase in Equipment of \$258,530 for purchases related to jail surveillance project.
- Increase in Operating Transfer Out of \$150,000 for Community Correction Partnership, offset by increase in Other Fees and Charges of \$150,000.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020- 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Other Fees and Charges			\$150,000	\$150,000
State Aid - Sales Tax Realignment for Public Safety	\$866,565	\$110,000	\$132,774	\$132,774
Investment Income	\$68,835	\$100,000	\$90,000	\$90,000
Gain/Loss on F/A Disposal	\$16,343			
Fair Market Value Adjustment	\$218,169			
<b>Total Revenue</b>	<b>\$1,169,912</b>	<b>\$210,000</b>	<b>\$372,774</b>	<b>\$372,774</b>
<b>Expenditures / Appropriations</b>				
Equipment	\$147,789		\$258,530	\$258,530
Insurance	\$222	\$422	\$320	\$320
Transfer Out A-87 Costs	\$103,213	\$47,822	(\$156,680)	(\$156,680)
Maintenance	\$67,820			
Professional and Special Services - Information Technology		\$1,172	\$4,491	\$4,491
Countywide System Charges	\$472			
Small Equipment	\$3,246			
Special Department Expense	\$7,335			
Operating Transfer Out			\$150,000	\$150,000
<b>Total Expenditures / Appropriations</b>	<b>\$330,097</b>	<b>\$49,416</b>	<b>\$256,661</b>	<b>\$256,661</b>
<b>Total</b>	<b>\$839,815</b>	<b>\$160,584</b>	<b>\$116,113</b>	<b>\$116,113</b>

## Non-Departmental

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### 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:

- Decrease in Operating Transfer Out – Capital Improvement of \$1.0M due to the completion of the Nahas Project.
- Decrease in Contributions to Other Funds of \$249,080 primarily due to removal of one-time prior year expense of \$540,597 for purchase of TART bus, partially offset by addition of \$250,000 for TART services.
- Increase in Professional and Special Services – General of \$456,294 for adjusted contract expenses.
- Decrease in Project Costs of \$544,650 to reflect updated project expenses.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Miscellaneous	\$216,432			
Investment Income	\$236,888	\$50,000	\$50,000	\$50,000
Fair Market Value Adjustment	\$248,505			
Hotel / Motel Tax	\$12,534,307	\$10,800,000	\$10,800,000	\$10,800,000
<b>Total Revenue</b>	<b>\$13,236,132</b>	<b>\$10,850,000</b>	<b>\$10,850,000</b>	<b>\$10,850,000</b>
<b>Expenditures / Appropriations</b>				
Insurance	\$10,036	\$12,304	\$15,731	\$15,731
Intra Fund Services	\$846,245	\$949,675	\$961,945	\$961,945
Professional and Special Services - General	\$4,243,301	\$4,802,524	\$5,258,818	\$5,258,818
Professional and Special Services - Information Technology		\$34,187	\$72,680	\$72,680
Countywide System Charges	\$21,377			
Project Costs	\$3,830,022	\$14,165,719	\$13,621,069	\$13,621,069
Operating Transfer Out - Capital Improvements	\$173,364	\$1,000,000		
Contributions to Other Funds	\$1,555,982	\$2,495,743	\$2,246,663	\$2,246,663
<b>Total Expenditures / Appropriations</b>	<b>\$10,680,327</b>	<b>\$23,460,152</b>	<b>\$22,176,906</b>	<b>\$22,176,906</b>
<b>Total</b>	<b>\$2,555,805</b>	<b>(\$12,610,152)</b>	<b>(\$11,326,906)</b>	<b>(\$11,326,906)</b>

### 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:

- Decrease in Land of \$1.4M for removal of one-time prior year expense related to open space acquisition.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

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

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020- 21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Mitigation Fees	\$190,000			
Donations	\$209,211	\$200,000	\$210,000	\$210,000
Aid from Other Agencies	\$990,000			
Miscellaneous	\$45,619	\$200,000	\$200,000	\$200,000
Investment Income	\$35,574	\$5,000	\$20,000	\$20,000
Contributions from General Fund	\$1,000,000			
Fair Market Value Adjustment	\$47,444			
<b>Total Revenue</b>	<b>\$2,517,847</b>	<b>\$405,000</b>	<b>\$430,000</b>	<b>\$430,000</b>
<b>Expenditures / Appropriations</b>				
Contributions to Other Agencies	\$806,200	\$120,000	\$120,000	\$120,000
Insurance	\$355	\$211	\$1,744	\$1,744
Intangible Assets - Non Depreciable	\$1,385,051			
Land		\$1,380,000		
Professional and Special Services - General	\$65,000			
Professional and Special Services - Information Technology		\$585	\$11,523	\$11,523
Countywide System Charges	\$757			
Special Department Expense		\$200,000	\$200,000	\$200,000
<b>Total Expenditures / Appropriations</b>	<b>\$2,257,363</b>	<b>\$1,700,796</b>	<b>\$333,267</b>	<b>\$333,267</b>
<b>Total</b>	<b>\$260,484</b>	<b>(\$1,295,796)</b>	<b>\$96,733</b>	<b>\$96,733</b>

## Non-Departmental

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### 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 2020 - 21**

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

	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 -21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Investment Income	(\$962)	\$4,800	\$4,800	\$4,800
Contributions from Other Funds	\$4,153,943	\$4,170,219	\$4,164,402	\$4,164,402
Fair Market Value Adjustment	\$5,877			
<b>Total Revenue</b>	<b>\$4,158,858</b>	<b>\$4,175,019</b>	<b>\$4,169,202</b>	<b>\$4,169,202</b>
<b>Expenditures / Appropriations</b>				
Insurance	\$6,393	\$7,258	\$7,324	\$7,324
Lease Purchase Interest	\$1,231,143	\$1,116,849	\$998,272	\$998,272
Intra Fund Services	\$8,900	\$6,000	\$8,900	\$8,900
Professional and Special Services - General	\$2,408	\$15,000	\$4,100	\$4,100
Professional and Special Services - Information Technology		\$20,167	\$25,606	\$25,606
Countywide System Charges	\$13,616			
Lease Purchase Principal	\$2,905,000	\$3,010,000	\$3,125,000	\$3,125,000
<b>Total Expenditures / Appropriations</b>	<b>\$4,167,460</b>	<b>\$4,175,274</b>	<b>\$4,169,202</b>	<b>\$4,169,202</b>
<b>Total</b>	<b>(\$8,602)</b>	<b>(\$255)</b>		