

**County of Placer**  
**Obligated Fund Balance - By Governmental Funds**  
**Fiscal Year 2020 - 21**

| Description                        | Estimated Obligated Fund Balance June 30, 2020 | Transfers from Reserves |                                     | Transfers to Reserves |                                     | Estimated Total Obligated Fund Balance for the Budget Year |
|------------------------------------|--|-------------------------|-------------------------------------|-----------------------|-------------------------------------|--|
|                                    |  | Recommended             | Adopted by the Board of Supervisors | Recommended           | Adopted by the Board of Supervisors |  |
| 1                                  | 2  | 3                       | 4                                   | 5                     | 6                                   | 7  |
| <b>General Fund</b>                |  |                         |                                     |                       |                                     |  |
| <b>General Fund</b>                |  |                         |                                     |                       |                                     |  |
| Advances Receivable                | \$446,054                                      |                         |                                     |                       |                                     | \$446,054  |
| Capital Assets                     | \$41,979,293                                   | \$2,898,009             | \$4,552,462                         |                       |                                     | \$37,426,831   |
| Contingency                        | \$5,118,917                                    | \$5,118,917             | \$5,118,917                         |                       |                                     |  |
| Economic Uncertainty               | \$11,427,314                                   |                         |                                     |                       |                                     | \$11,427,314   |
| General Reserve                    | \$11,323,607                                   |                         |                                     | \$20,847,386          | \$19,327,718                        | \$30,651,325   |
| Imprest Cash                       | \$6,795  |                         |                                     |                       |                                     | \$6,795  |
| Other                              | (\$4,000,000)                                  |                         |                                     | \$4,000,000           | \$4,000,000                         |  |
| PARS                               | \$10,102,798                                   |                         |                                     |                       |                                     | \$10,102,798   |
| <b>Total General Fund</b>          | <b>\$76,404,778</b>                            | <b>\$8,016,926</b>      | <b>\$9,671,379</b>                  | <b>\$24,847,386</b>   | <b>\$23,327,718</b>                 | <b>\$90,061,117</b>  |
| <b>Capital Projects Fund</b>       |  |                         |                                     |                       |                                     |  |
| <b>Capital Projects Fund</b>       |  |                         |                                     |                       |                                     |  |
| Capital Assets                     | \$2,741,863                                    |                         |                                     |                       |                                     | \$2,741,863  |
| Contingency                        | \$685,950                                      |                         |                                     |                       |                                     | \$685,950  |
| <b>Total Capital Projects Fund</b> | <b>\$3,427,813</b>                             |                         |                                     |                       |                                     | <b>\$3,427,813</b>   |
| <b>Debt Service Fund</b>           |  |                         |                                     |                       |                                     |  |
| <b>Debt Service Fund</b>           |  |                         |                                     |                       |                                     |  |
| Contingency                        | \$675,397                                      |                         |                                     |                       |                                     | \$675,397  |
| <b>Total Debt Service Fund</b>     | <b>\$675,397</b>                               |                         |                                     |                       |                                     | <b>\$675,397</b>   |
| <b>Special Revenue Funds</b>       |  |                         |                                     |                       |                                     |  |
| <b>Child Support Services Fund</b> |  |                         |                                     |                       |                                     |  |
| Administration                     | \$5,550  |                         |                                     |                       |                                     | \$5,550  |

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|--|--|-------------------------|-------------------------------------|-----------------------|-------------------------------------|--|
|  |  | Recommended             | Adopted by the Board of Supervisors | Recommended           | Adopted by the Board of Supervisors |  |
| 1  | 2  | 3                       | 4                                   | 5                     | 6                                   | 7  |
| <b>Community Revitalization Fund</b>                   |  |                         |                                     |                       |                                     |  |
| Contingency  | \$989,826                                      |                         |                                     |                       |                                     | \$989,826  |
| <b>County Library Fund</b>                             |  |                         |                                     |                       |                                     |  |
| Contingency  | \$449,443                                      |                         |                                     | \$62,384              | \$62,384                            | \$511,827  |
| Imprest Cash   | \$1,050  |                         |                                     |                       |                                     | \$1,050  |
| <b>DMV Special Collections Fund</b>                    |  |                         |                                     |                       |                                     |  |
| Imprest Cash   | \$408,775                                      |                         |                                     |                       |                                     | \$408,775  |
| <b>Fire Protection Fund</b>                            |  |                         |                                     |                       |                                     |  |
| Capital Assets   | \$2,337,636                                    |                         |                                     |                       |                                     | \$2,337,636  |
| Contingency  | \$206,570                                      |                         |                                     |                       |                                     | \$206,570  |
| Other  | \$410,979                                      | \$273,854               | \$273,854                           |                       |                                     | \$137,125  |
| <b>Fish and Game Fund</b>                              |  |                         |                                     |                       |                                     |  |
| Contingency  | \$29,282                                       |                         |                                     |                       |                                     | \$29,282   |
| Unfunded Liability                                     | \$1,395  |                         |                                     |                       |                                     | \$1,395  |
| <b>HHS - SPR Operating Fund</b>                        |  |                         |                                     |                       |                                     |  |
| HHS-AS CS HS CEC 31 and 63 Unearned Revenue (inactive) | \$1,097  |                         |                                     |                       |                                     | \$1,097  |
| Imprest Cash   | \$900  |                         |                                     |                       |                                     | \$900  |
| Mandated Cost  | \$5,030,037                                    |                         |                                     |                       |                                     | \$5,030,037  |
| Youth Commission                                       | \$6,611  |                         |                                     |                       |                                     | \$6,611  |
| <b>Lake Tahoe Tourism and Promotions Fund</b>          |  |                         |                                     |                       |                                     |  |
| Capital Assets   | \$250,624                                      |                         |                                     |                       |                                     | \$250,624  |
| Contingency  | \$377,910                                      |                         |                                     |                       |                                     | \$377,910  |
| Other  | \$14,649                                       |                         |                                     |                       |                                     | \$14,649   |

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| <b>Low &amp; Moderate Income Housing Fund</b> |  |                         |                                     |                       |                                     |  |
| Contingency                                   | \$126,559                                      |                         |                                     |                       |                                     | \$126,559  |
| <b>Open Space Fund</b>                        |  |                         |                                     |                       |                                     |  |
| Other   | \$620,230                                      |                         |                                     | \$96,733              | \$96,733                            | \$716,963  |
| <b>Placer County Housing Authority</b>        |  |                         |                                     |                       |                                     |  |
| Contingency                                   | \$356,199                                      |                         |                                     |                       |                                     | \$356,199  |
| <b>Public Safety Fund</b>                     |  |                         |                                     |                       |                                     |  |
| AB109 Growth and Reserves                     | \$1,297,997                                    |                         |                                     | \$252,022             | \$252,022                           | \$1,550,019  |
| Contingency                                   | \$1,822,169                                    |                         |                                     | \$243,069             | \$243,069                           | \$2,065,238  |
| Imprest Cash                                  | \$13,719                                       |                         |                                     |                       |                                     | \$13,719   |
| Other   | \$1,974  |                         |                                     |                       |                                     | \$1,974  |
| <b>Public Ways and Facilities Funds</b>       |  |                         |                                     |                       |                                     |  |
| Construction In Progress                      | \$2,519,223                                    |                         |                                     |                       |                                     | \$2,519,223  |
| Inventory                                     | \$408,335                                      |                         |                                     |                       |                                     | \$408,335  |
| Right Of Way                                  | \$628,037                                      |                         |                                     |                       |                                     | \$628,037  |
| Tahoe Expansion                               | \$84,213                                       |                         |                                     |                       |                                     | \$84,213   |
| <b>Special Aviation Fund</b>                  |  |                         |                                     |                       |                                     |  |
| Contingency                                   | \$73,286                                       |                         |                                     |                       |                                     | \$73,286   |
| <b>Total Special Revenue Funds</b>            | <b>\$18,474,275</b>                            | <b>\$273,854</b>        | <b>\$273,854</b>                    | <b>\$654,208</b>      | <b>\$654,208</b>                    | <b>\$18,854,629</b>  |
| <b>Total Governmental Funds</b>               | <b>\$98,982,263</b>                            | <b>\$8,290,780</b>      | <b>\$9,945,233</b>                  | <b>\$25,501,594</b>   | <b>\$23,981,926</b>                 | <b>\$113,018,956</b>                                       |