

**County of Placer**  
**Operation of Enterprise Fund**  
**Fiscal Year 2020 - 21**  
**Summary**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$7,873,090	\$7,517,853	\$6,790,419	\$6,790,419
Intergovernmental Revenue	\$6,404,864	\$9,011,457	\$7,077,800	\$7,077,800
Miscellaneous Revenues	\$117,755			
Other Financing Sources	\$1,786,899	\$3,092,428	\$2,450,282	\$2,450,282
Revenue from Use of Money & Property	\$1,005,760	\$308,828	\$110,000	\$110,000
Taxes	\$4,780,050	\$5,358,500	\$5,536,900	\$5,536,900
<b>Total Operating Revenues</b>	<b>\$21,968,418</b>	<b>\$25,289,066</b>	<b>\$21,965,401</b>	<b>\$21,965,401</b>
<b>Operating Expenses</b>				
Agriculture	\$3,020			
Appropriation for Contingencies Group		\$375,000	\$240,000	\$240,000
Clothing and Personal	\$23,571	\$24,800	\$9,800	\$9,800
Communications	\$142,209	\$129,204	\$78,190	\$78,190
Cost Allocation Group	\$606,418			
Employee Group Insurance	\$890,531	\$858,507	\$885,149	\$885,149
Food	\$1,432			
Household Expense	\$311,175	\$58,340	\$7,900	\$7,900
Insurance	\$838,951	\$611,250	\$568,501	\$568,501
Interest on Bonds	\$39,224	\$2,407,050	\$2,022,681	\$2,022,681
Interest on Notes & Warrants	\$83,862			
Interfund Expenditure	\$558,030	\$603,663	\$459,442	\$459,442
Intra Fund Transfers Group		\$18,000		
Maintenance	\$2,501,542	\$2,243,500	\$2,520,700	\$2,520,700
Medical, Dental and Lab Supplies	\$12,972	\$5,500	\$9,000	\$9,000
Memberships	\$7,750	\$8,000	\$12,500	\$12,500
Minor Equipment	\$2,794	\$2,100	\$2,600	\$2,600
Misc Expense	\$131,844			
Office Expense	\$80,367	\$128,007	\$93,808	\$93,808
Operating Supplies	\$20,749	\$38,000	\$10,000	\$10,000
Professional & Special Services	\$5,891,528	\$7,236,161	\$7,136,359	\$7,136,359
Rents & Leases	\$128,354	\$3,430	\$3,555	\$3,555
Retirement	\$1,434,429	\$1,906,291	\$2,040,967	\$2,040,967
Salaries & Wages	\$4,080,002	\$4,263,070	\$4,171,341	\$4,171,341
Special Department Expense	\$157,516	\$846,337	\$435,735	\$435,735
Taxes and Assessments	\$31,588			
Transfers Out	\$2,433	\$4,400,000		

Transportation & Travel	\$145,075	\$67,891	\$111,992	\$111,992
Utilities	\$242,357	\$205,707	\$174,983	\$174,983
Workers Comp Insurance	\$122,312	\$158,825	\$152,343	\$152,343
<b>Total Operating Expenses</b>	<b>\$18,492,034</b>	<b>\$26,598,633</b>	<b>\$21,147,546</b>	<b>\$21,147,546</b>
<b>Operating Income (Loss)</b>	<b>\$3,476,383</b>	<b>(\$1,309,567)</b>	<b>\$817,855</b>	<b>\$817,855</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$673,269	\$442,000	\$712,000	\$712,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$673,269</b>	<b>\$442,000</b>	<b>\$712,000</b>	<b>\$712,000</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>\$4,149,653</b>	<b>(\$867,567)</b>	<b>\$1,529,855</b>	<b>\$1,529,855</b>
<b>Capital Assets</b>				
Buildings & Improvements		\$621,900	\$621,900	\$621,900
Equipment	\$392,151	\$655,000		
<b>Total Capital Assets</b>	<b>\$392,151</b>	<b>\$1,276,900</b>	<b>\$621,900</b>	<b>\$621,900</b>
<b>Net Asset Changes</b>	<b>\$3,757,502</b>	<b>(\$2,144,467)</b>	<b>\$907,955</b>	<b>\$907,955</b>
Net Assets - Beginning Balance	\$85,778,610	\$89,536,112	\$87,391,645	\$87,391,645
Net Assets - Ending Balance	\$89,536,112	\$87,391,645	\$88,299,600	\$88,299,600

**County of Placer**  
**Operation of Enterprise Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC22002 mPOWER**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$4,188,706	\$3,352,853	\$2,796,719	\$2,796,719
Revenue from Use of Money & Property	\$91,306			
<b>Total Operating Revenues</b>	<b>\$4,280,011</b>	<b>\$3,352,853</b>	<b>\$2,796,719</b>	<b>\$2,796,719</b>
<b>Operating Expenses</b>				
Communications		\$9,104	\$950	\$950
Employee Group Insurance	\$8,733	\$33,846	\$35,200	\$35,200
Insurance	\$8,628	\$9,896	\$1,673	\$1,673
Interest on Bonds	\$39,224	\$2,407,050	\$2,022,681	\$2,022,681
Interest on Notes & Warrants	\$83,862			
Interfund Expenditure	\$152,231	\$143,385	(\$8,530)	(\$8,530)
Misc Expense	\$106			
Office Expense	\$284	\$300	\$59	\$59
Professional & Special Services	\$211,661	\$221,702	\$170,934	\$170,934
Rents & Leases	\$77	\$930	\$930	\$930
Retirement	\$40,140	\$130,043	\$133,515	\$133,515
Salaries & Wages	\$168,384	\$294,196	\$282,124	\$282,124
Special Department Expense	\$9,816	\$58,412	\$8,666	\$8,666
Transportation & Travel	\$596	\$2,000	\$2,000	\$2,000
Workers Comp Insurance	\$244	\$1,040	\$1,028	\$1,028
<b>Total Operating Expenses</b>	<b>\$723,986</b>	<b>\$3,311,904</b>	<b>\$2,651,230</b>	<b>\$2,651,230</b>
<b>Operating Income (Loss)</b>	<b>\$3,556,026</b>	<b>\$40,949</b>	<b>\$145,489</b>	<b>\$145,489</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$206,244	\$60,000	\$312,000	\$312,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$206,244</b>	<b>\$60,000</b>	<b>\$312,000</b>	<b>\$312,000</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>\$3,762,269</b>	<b>\$100,949</b>	<b>\$457,489</b>	<b>\$457,489</b>
<b>Net Asset Changes</b>	<b>\$3,762,269</b>	<b>\$100,949</b>	<b>\$457,489</b>	<b>\$457,489</b>
Net Assets - Beginning Balance	\$61,458,260	\$65,220,529	\$65,321,478	\$65,321,478
Net Assets - Ending Balance	\$65,220,529	\$65,321,478	\$65,778,967	\$65,778,967

**County of Placer**  
**Operation of Enterprise Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC12005 Eastern Regional Landfill**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$1,172,337	\$1,430,000	\$1,680,000	\$1,680,000
Revenue from Use of Money & Property	\$282,167	\$110,000	\$110,000	\$110,000
<b>Total Operating Revenues</b>	<b>\$1,454,503</b>	<b>\$1,540,000</b>	<b>\$1,790,000</b>	<b>\$1,790,000</b>
<b>Operating Expenses</b>				
Appropriation for Contingencies Group		\$50,000	\$50,000	\$50,000
Communications	\$2,500	\$21,822	\$2,500	\$2,500
Household Expense	\$138,998			
Insurance	\$42,612	\$44,404	\$77,510	\$77,510
Interfund Expenditure	(\$19,006)	\$27,286	\$22,644	\$22,644
Maintenance	\$1,195	\$20,000	\$118,000	\$118,000
Medical, Dental and Lab Supplies	\$728			
Minor Equipment	\$64	\$100	\$500	\$500
Misc Expense	\$29,977			
Office Expense	\$13,637	\$20,000	\$7,562	\$7,562
Operating Supplies	\$66			
Professional & Special Services	\$1,118,473	\$1,300,578	\$1,392,242	\$1,392,242
Rents & Leases	\$1,192	\$2,500	\$2,625	\$2,625
Special Department Expense	\$9,344	\$81,700	\$68,398	\$68,398
Taxes and Assessments	\$549			
Transfers Out		\$400,000		
Transportation & Travel	\$319	\$2,310	\$500	\$500
Utilities	\$8,748	\$18,400	\$10,000	\$10,000
<b>Total Operating Expenses</b>	<b>\$1,349,397</b>	<b>\$1,989,100</b>	<b>\$1,752,481</b>	<b>\$1,752,481</b>
<b>Operating Income (Loss)</b>	<b>\$105,106</b>	<b>(\$449,100)</b>	<b>\$37,519</b>	<b>\$37,519</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$99,437	\$80,000	\$85,000	\$85,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$99,437</b>	<b>\$80,000</b>	<b>\$85,000</b>	<b>\$85,000</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>\$204,543</b>	<b>(\$369,100)</b>	<b>\$122,519</b>	<b>\$122,519</b>
<b>Net Asset Changes</b>	<b>\$204,543</b>	<b>(\$369,100)</b>	<b>\$122,519</b>	<b>\$122,519</b>
Net Assets - Beginning Balance	\$1,379,665	\$1,584,208	\$1,215,108	\$1,215,108
Net Assets - Ending Balance	\$1,584,208	\$1,215,108	\$1,337,627	\$1,337,627

**County of Placer**  
**Operation of Enterprise Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC12006 Solid Waste Management**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$1,132,991	\$1,410,000	\$1,455,000	\$1,455,000
Revenue from Use of Money & Property	\$382,768			
<b>Total Operating Revenues</b>	<b>\$1,515,759</b>	<b>\$1,410,000</b>	<b>\$1,455,000</b>	<b>\$1,455,000</b>
<b>Operating Expenses</b>				
Appropriation for Contingencies Group		\$100,000	\$40,000	\$40,000
Communications	\$1,729	\$5,500	\$2,500	\$2,500
Household Expense	\$123,312	\$13,000		
Insurance	\$2,597	\$3,006	\$704	\$704
Interfund Expenditure	\$32,371	\$52,885	\$24,028	\$24,028
Maintenance	\$4,228	\$31,000	\$32,000	\$32,000
Medical, Dental and Lab Supplies	\$470			
Minor Equipment	\$89	\$2,000	\$2,100	\$2,100
Misc Expense	\$76,613			
Office Expense	\$20,162	\$47,280	\$46,906	\$46,906
Operating Supplies	\$1,992			
Professional & Special Services	\$1,462,151	\$1,874,507	\$1,335,299	\$1,335,299
Special Department Expense	\$3,058	\$252,500	\$247,250	\$247,250
Taxes and Assessments	\$30,396			
Transfers Out		\$4,000,000		
Transportation & Travel	\$69	\$2,300	\$2,450	\$2,450
Utilities	\$3,640	\$5,000	\$5,250	\$5,250
<b>Total Operating Expenses</b>	<b>\$1,762,879</b>	<b>\$6,388,978</b>	<b>\$1,738,487</b>	<b>\$1,738,487</b>
<b>Operating Income (Loss)</b>	<b>(\$247,120)</b>	<b>(\$4,978,978)</b>	<b>(\$283,487)</b>	<b>(\$283,487)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$383,195	\$300,000	\$315,000	\$315,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$383,195</b>	<b>\$300,000</b>	<b>\$315,000</b>	<b>\$315,000</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>\$136,075</b>	<b>(\$4,678,978)</b>	<b>\$31,513</b>	<b>\$31,513</b>
<b>Net Asset Changes</b>	<b>\$136,075</b>	<b>(\$4,678,978)</b>	<b>\$31,513</b>	<b>\$31,513</b>
Net Assets - Beginning Balance	\$19,308,506	\$19,444,580	\$14,765,602	\$14,765,602
Net Assets - Ending Balance	\$19,444,580	\$14,765,602	\$14,797,115	\$14,797,115

**County of Placer**  
**Operation of Enterprise Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC19004 Placer County Transit**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$1,026,431	\$849,300	\$858,700	\$858,700
Intergovernmental Revenue	\$3,211,874	\$3,826,000	\$3,718,100	\$3,718,100
Miscellaneous Revenues	\$68,111			
Other Financing Sources	\$684		\$324,382	\$324,382
Revenue from Use of Money & Property	\$29,248			
Taxes	\$3,100,000	\$3,400,000	\$3,400,000	\$3,400,000
<b>Total Operating Revenues</b>	<b>\$7,436,349</b>	<b>\$8,075,300</b>	<b>\$8,301,182</b>	<b>\$8,301,182</b>
<b>Operating Expenses</b>				
Appropriation for Contingencies Group		\$125,000	\$150,000	\$150,000
Clothing and Personal	\$4,474	\$7,500	(\$7,500)	(\$7,500)
Communications	\$54,835	\$62,781	\$47,880	\$47,880
Cost Allocation Group	\$331,336			
Employee Group Insurance	\$521,677	\$434,698	\$458,274	\$458,274
Food	\$576			
Household Expense	\$961			
Insurance	\$539,887	\$371,236	\$314,157	\$314,157
Interfund Expenditure	\$180,540	\$143,190	\$204,475	\$204,475
Maintenance	\$1,336,591	\$1,138,900	\$1,281,200	\$1,281,200
Medical, Dental and Lab Supplies	\$5,102	\$2,000	\$5,500	\$5,500
Memberships	\$5,641	\$5,000	\$9,500	\$9,500
Minor Equipment	\$189			
Misc Expense	\$907			
Office Expense	\$32,237	\$12,559	\$11,716	\$11,716
Operating Supplies	\$7,481	\$30,000	\$5,000	\$5,000
Professional & Special Services	\$1,801,633	\$2,483,764	\$3,009,557	\$3,009,557
Rents & Leases	\$123,435			
Retirement	\$688,377	\$820,461	\$899,695	\$899,695
Salaries & Wages	\$1,852,876	\$1,774,983	\$1,750,075	\$1,750,075
Special Department Expense	\$57,929	\$76,492	\$65,376	\$65,376
Transportation & Travel	\$60,654	\$28,114	\$43,848	\$43,848
Utilities	\$49,394	\$25,700	\$50,000	\$50,000
Workers Comp Insurance	\$59,019	\$71,213	\$63,714	\$63,714
<b>Total Operating Expenses</b>	<b>\$7,715,751</b>	<b>\$7,613,591</b>	<b>\$8,362,467</b>	<b>\$8,362,467</b>
<b>Operating Income (Loss)</b>	<b>(\$279,402)</b>	<b>\$461,709</b>	<b>(\$61,285)</b>	<b>(\$61,285)</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$6,839			

<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$6,839</b>			
<b>Income Before Capital Contribution and Transfers</b>	<b>(\$272,563)</b>	<b>\$461,709</b>	<b>(\$61,285)</b>	<b>(\$61,285)</b>
<b>Capital Assets</b>				
Equipment	\$216,245			
<b>Total Capital Assets</b>	<b>\$216,245</b>			
<b>Net Asset Changes</b>	<b>(\$488,808)</b>	<b>\$461,709</b>	<b>(\$61,285)</b>	<b>(\$61,285)</b>
Net Assets - Beginning Balance	<b>\$3,062,797</b>	<b>\$2,573,989</b>	<b>\$3,035,698</b>	<b>\$3,035,698</b>
Net Assets - Ending Balance	<b>\$2,573,989</b>	<b>\$3,035,698</b>	<b>\$2,974,413</b>	<b>\$2,974,413</b>

**County of Placer**  
**Operation of Enterprise Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC19003 Tahoe Truckee Area Regional Transit**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$352,625	\$475,700		
Intergovernmental Revenue	\$3,192,990	\$5,185,457	\$3,359,700	\$3,359,700
Miscellaneous Revenues	\$49,432			
Other Financing Sources	\$1,586,215	\$2,592,428	\$2,125,900	\$2,125,900
Revenue from Use of Money & Property	(\$9,174)			
Taxes	\$1,680,050	\$1,958,500	\$2,136,900	\$2,136,900
<b>Total Operating Revenues</b>	<b>\$6,852,138</b>	<b>\$10,212,085</b>	<b>\$7,622,500</b>	<b>\$7,622,500</b>
<b>Operating Expenses</b>				
Appropriation for Contingencies Group		\$100,000		
Clothing and Personal	\$19,097	\$17,300	\$17,300	\$17,300
Communications	\$83,144	\$29,997	\$24,360	\$24,360
Cost Allocation Group	\$275,081			
Employee Group Insurance	\$360,122	\$389,962	\$391,675	\$391,675
Food	\$857			
Household Expense	\$34,127	\$31,740	\$7,900	\$7,900
Insurance	\$244,668	\$181,929	\$174,457	\$174,457
Interfund Expenditure	\$166,880	\$182,629	\$216,825	\$216,825
Maintenance	\$1,156,816	\$1,053,500	\$1,089,500	\$1,089,500
Medical, Dental and Lab Supplies	\$6,672	\$3,500	\$3,500	\$3,500
Memberships	\$2,108	\$3,000	\$3,000	\$3,000
Minor Equipment	\$2,418			
Misc Expense	\$192			
Office Expense	\$13,973	\$27,868	\$27,565	\$27,565
Operating Supplies	\$11,210	\$8,000	\$5,000	\$5,000
Professional & Special Services	\$1,058,784	\$1,074,472	\$1,228,327	\$1,228,327
Rents & Leases	\$2,829			
Retirement	\$705,912	\$955,787	\$1,007,757	\$1,007,757
Salaries & Wages	\$2,058,742	\$2,193,892	\$2,139,142	\$2,139,142
Special Department Expense	\$77,369	\$48,530	\$46,045	\$46,045
Transportation & Travel	\$83,437	\$33,167	\$63,194	\$63,194
Utilities	\$109,349	\$86,607	\$109,733	\$109,733
Workers Comp Insurance	\$63,049	\$86,573	\$87,601	\$87,601
<b>Total Operating Expenses</b>	<b>\$6,536,835</b>	<b>\$6,508,453</b>	<b>\$6,642,881</b>	<b>\$6,642,881</b>
<b>Operating Income (Loss)</b>	<b>\$315,302</b>	<b>\$3,703,632</b>	<b>\$979,619</b>	<b>\$979,619</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	(\$23,311)			

<b>Total Non-Operating Revenue (Expenses)</b>	<b>(\$23,311)</b>			
<b>Income Before Capital Contribution and Transfers</b>	<b>\$291,991</b>	<b>\$2,426,732</b>	<b>\$979,619</b>	<b>\$979,619</b>
<b>Capital Assets</b>				
Buildings & Improvements		\$621,900	\$621,900	\$621,900
Equipment	\$175,905	\$655,000		
<b>Total Capital Assets</b>	<b>\$175,905</b>	<b>\$1,276,900</b>	<b>\$621,900</b>	<b>\$621,900</b>
<b>Net Asset Changes</b>	<b>\$116,086</b>	<b>\$2,426,732</b>	<b>\$357,719</b>	<b>\$357,719</b>
Net Assets - Beginning Balance	\$509,837	\$625,923	\$3,052,655	\$3,052,655
Net Assets - Ending Balance	\$625,923	\$3,052,655	\$3,410,374	\$3,410,374