

Placer County's FY 2021-22 Budget was developed based upon the policy considerations outlined in this section and included in the County Executive Officer's Budget Message.

County Operating Funds

Government budgets, or appropriations¹ to our Departmental cost centers, are legal limits on how much a department can spend and may not be exceeded unless additional funding is authorized through Board of Supervisor approved budget amendments. In practice, appropriations are the authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes and are limited to one year. Critical components of a government fund are financing requirements (financing uses and provision for reserves²), which are offset by available financing (financing sources, cancelled reserves, and fund balance³ carryover). When total financing requirements equal total available financing, the budget is balanced.

Placer County has 15 operating and 2 capital and infrastructure funds (Figure 1) that make up the FY 2021-22 Budget⁴. The funds are consistent with the County's organizational and operational structure and differ from how they are reported on the Comprehensive Annual Financial Report (Annual Report). The *Public Safety Fund*, *Tahoe Tourism and Promotion Fund*, and the *Open Space Fund* are combined into the *General Fund* in the Annual Report for reporting purposes per standard accounting practice. The infrastructure funds are reported separately.

FY 2021-22 ADOPTED BUDGET

Placer County's FY 2021-22 Budget is adopted at \$1,024,477,507, representing an increase of \$4.4 million or 0.4% compared to the FY 2020-21 Budget.

- Funding for the FY 2021-22 Operating Budget includes:
 - \$342.7 million in *General Fund* revenues
 - \$243.1 million in *HHS Special Revenue Fund* revenues
 - \$223.9 million in *Public Safety Fund* revenues
 - \$158.4 million in other fund revenues
 - \$5.5 million in reserve cancellations
 - \$49.4 million in fund balance carryover (all operating funds):
 - \$20.8 million *General Fund*
 - \$17.0 million *Capital Projects Fund*
 - \$9.3 million *Lake Tahoe Tourism and Promotions Fund*
 - -\$0.1 million *Public Ways and Facilities Fund*
 - \$2.5 million among other operating funds

Fund balance, defined as available assets and revenues not already designated for a specific appropriated purpose, is carefully estimated throughout the budget process and plays an important role as a planned, budgeted resource. In the County's multi-year budget approach, ongoing reliance on carryover fund balance as a primary budgetary source is reduced. The Budget contains \$132.5 million in Capital and Road Infrastructure Fund financing uses, a decrease of \$23.1 million or 14.9% compared to the FY 2020-21 Budget. Capital and Road Infrastructure Funds are dedicated to capital construction and maintenance of county buildings and infrastructure to ensure public access to services, road and bridge infrastructure, storm maintenance, and snow removal and are supported by \$132.5 million in revenues and other sources, including \$16.9 million in fund balance.

¹ Appropriations are the spending authority to incur expenditures or obligations for specific purposes.

² Reserves are a set-aside amount of funds designated for specific future uses and easily liquidated when needed to meet expenditure requirements, emergency situations, or a series of planned financial events.

³ Fund Balance is the amount of assets and revenues that remain at the end of a fiscal year after offsetting all expenditures.

⁴ Proprietary funds, county service areas, and Board governed special districts are not included in the County Operating Budget, and are addressed separately.

As indicated in Figure 1 below, the FY 2021-22 Budget is \$4.4 million higher than the FY 2020-21 Budget, an increase of 0.4%. This increase is comprised of several components, including a \$23.1 million (14.9%) decrease in the Public Ways and Facilities Fund and Capital Projects Fund combined; an increase of \$6.2 million (1.7%) in General Fund expenditures; an increase of \$7.3 million (3.4%) in the Public Safety Fund; an increase of \$12.8 million in the Health and Human Services Special Revenue funds; and adjustments to other operating funds shown below.

Figure 1. Operating & Capital Budgets, Financing Requirements Comparison

Financing Requirements	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22	\$ Change FY 2020-21 to FY 2021-22	% Change
Operating Budget				
General Fund	\$ 363,384,258	\$ 369,600,477	\$ 6,216,219	1.7%
Housing Authority Fund	3,481,317	4,074,314	592,997	17.0%
Community Revitalization Fund	390,724	404,652	13,928	3.6%
Low & Moderate Income Housing Asset Fund	1,091,506	1,094,657	3,151	0.3%
Special Aviation Fund	10,015	12,515	2,500	25.0%
Public Safety Fund	216,272,372	223,522,936	7,250,564	3.4%
DMV Special Collections Fund	941,922	2,056,708	1,114,786	118.4%
HHS Special Revenue Fund	230,259,368	243,065,397	12,806,029	5.6%
Child Support Services Fund	7,356,983	7,543,158	186,175	2.5%
Fish & Game Fund	11,964	11,336	(628)	-5.2%
Tahoe Tourism & Promotion	22,176,906	20,118,330	(2,058,576)	-9.3%
Open Space Fund	430,000	417,529	(12,471)	-2.9%
County Library Fund	8,241,716	10,000,561	1,758,845	21.3%
Fire Control Fund	6,224,604	5,856,988	(367,616)	-5.9%
Debt Service Fund	4,169,202	4,189,813	20,611	0.5%
Subtotal Operating Funds	\$ 864,442,857	\$ 891,969,371	\$ 27,526,514	3.2%
Infrastructure Budget				
Capital Projects Fund	\$ 60,103,342	\$ 54,535,949	\$ (5,567,393)	-9.3%
Public Ways & Facilities Fund	\$ 95,525,177	\$ 77,972,187	\$ (17,552,990)	-18.4%
Subtotal Infrastructure Funds	\$ 155,628,519	\$ 132,508,136	\$ (23,120,383)	-14.9%
Total Financing Requirements:	\$ 1,020,071,376	\$ 1,024,477,507	\$ 4,406,131	0.4%

*Provision for Reserves includes:

FY 2020-21: \$23.3 million in General Fund; and \$654,208 in other funds

FY 2021-22: \$12.9 million in General Fund; and \$2.0 million in other funds

County Workforce

As a service driven provider, salary and benefit costs remain the largest expenditure category in the county budget, representing \$384.1 million (32.6%) of the \$1.024 billion budget. The FY 2021-22 Budget includes 2,704 funded positions, an increase of 24 from FY 2020-21. This net increase is due to 4 correctional positions added in the Sheriff's Office, 18 positions added for increased service demand due to increased land development in the Community Development Resource Agency, an increase of 1 Building Crafts Mechanic to assist with Building Maintenance, 1 additional Senior Accountant to assist in the Treasurer-Tax Collector Department, 13 State funded positions for increased service demand in mandated Health and Human Services programs and 1 IT position to assist with the new case management in the District Attorney's Office. The net increase in positions is offset by a decrease of 14 positions in the Public Works Department for Environmental Utilities employees transferring under the jurisdiction of the Western Placer Waste Management Authority.

The General Fund

The **General Fund** is the largest countywide fund and is a Major Governmental fund. It underwrites most countywide operations either directly as the “net county cost”¹ of *General Fund* budgets, or indirectly through contributions to other funds. The *General Fund* supports the operations of most county funds through direct contributions, which may include required state “maintenance of effort” payments for certain programs. The *General Fund* includes cost centers for general government, finance, planning and building inspection, and facilities. The *General Fund* makes contributions to other funds for public safety services, fire protection services, capital construction, road maintenance and construction, library services, health and human services, and debt service.

The *General Fund* includes the following departments:

- Agricultural Commissioner
- Assessor
- Auditor – Controller
- Community Development Resource Agency
- County Clerk-Recorder
- County Counsel
- County Executive Office
- Facilities Management
- Human Resources
- Public Works
- Treasurer – Tax Collector

Funded *General Fund* positions total 596, an increase of 27 from the FY 2020-21 Budget.

Figure 2 below displays the *General Fund* budget for FY 2020-21 compared to FY 2021-22.

Figure 2. General Fund Financing Uses and Reserves

Financing Requirements	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22	\$ Change FY 2020-21 to FY 2021-22	% Change
Expenditures and Other Uses	\$ 340,056,540	\$ 356,741,456	\$ 16,684,916	4.9%
Transfers to Reserves	23,327,718	12,859,021	(10,468,697)	-44.9%
Total Financing Uses:	\$ 363,384,258	\$ 369,600,477	\$ 6,216,219	1.7%

The FY 2021-22 *General Fund* operating budget (total financing uses and provisions to reserves) is recommended at \$369.6 million, an increase of \$6.2 million or 1.7% from the FY 2020-21 Budget. The increase is primarily due to a year-over-year growth in contributions to other funds, primarily to sustain Public Safety and Health and Human Services operations (\$7.9 million); increased *General Fund* contributions towards planned facility projects (\$5.5 million); and increased salaries and benefit expenditures (\$4.1 million). The increase is offset by decreased provisions to reserve (\$10.5 million) and by the removal of other prior year one-time expenditures, additional new one-time expenditures, and adjustments to services, supplies and countywide overhead charges. The FY 2021-22 *General Fund* operating expenditures are balanced with FY 2021-22 operating revenues.

Property Tax, the County’s largest discretionary revenue source, continues to increase due to increased property values and development in Placer County. Sales taxes, transient occupancy “hotel” taxes, and other revenue sources tied to the economy have been slightly impacted due to the COVID-19 pandemic and related stay-at-home orders and are expected to recover in the 2021-22 fiscal year.

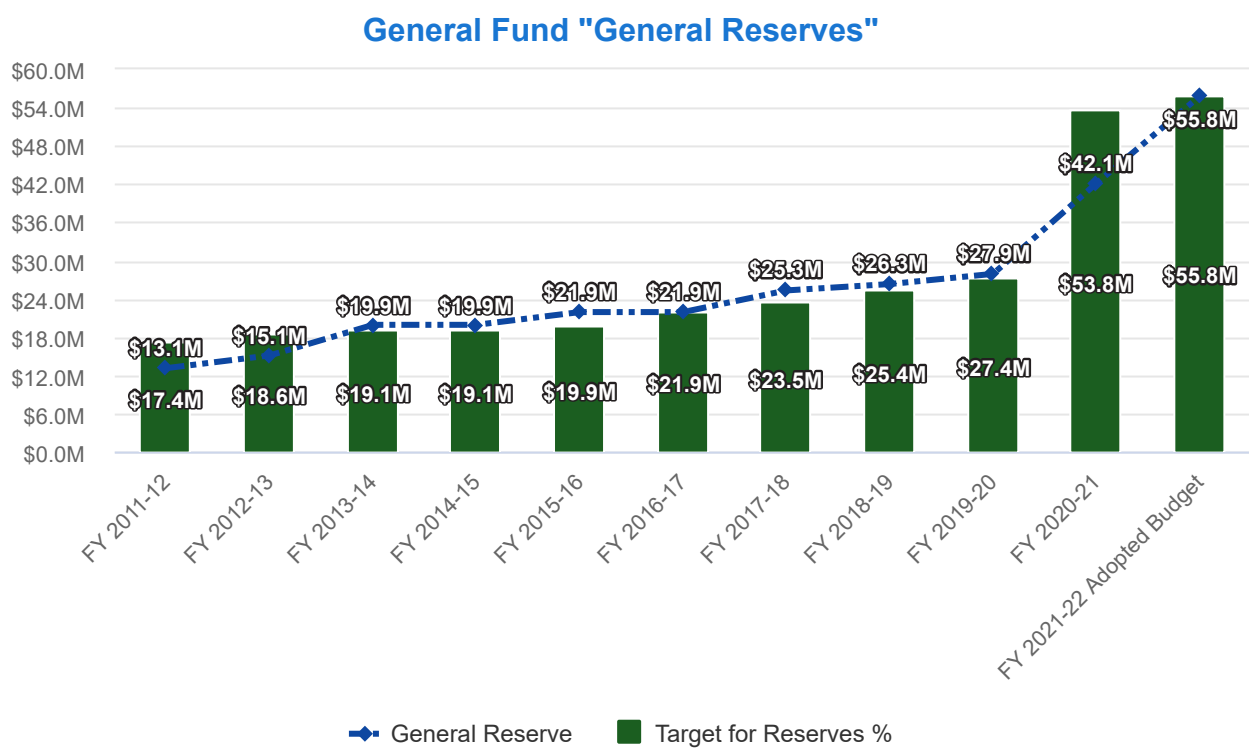
¹ Net county cost is the portion of a cost center that is funded from general-purpose revenue or available fund balance; total cost center costs less direct fees, grants or reimbursements.

General Fund financing requirements maintain essential services and programs and reflect prioritizing discretionary revenue to cover a majority of base budget cost increases for General Fund departments. This approach, coupled with the goal to decrease annual carryover fund balance attributable to vacant funded positions by integrating salary savings into departmental base budgets, works to maintain a sustainable budgetary model consistent with the multi-year budget framework.

Use of Reserves and Contingencies

Maintenance of adequate levels of reserves has been part of the County’s fiscal planning process for many years. Continued implementation of the Budget and Financial Policy has enabled Placer County to set aside resources for difficult budget years, and has provided a solid foundation for County revenues. Although reserves were used for several years to mitigate impacts of the recently experienced “Great Recession,” the County has since consistently achieved the 5% General / Economic Contingency Reserve minimum target in accordance with Budget and Financial Policy. In FY 2021-22, the Placer County Board of Supervisors increased the required reserves to 10% of budgeted operating expenditures in the General Fund and Public Safety Fund, combined. General Reserve levels are noted below:

Figure 3 – General Fund “General Reserves”



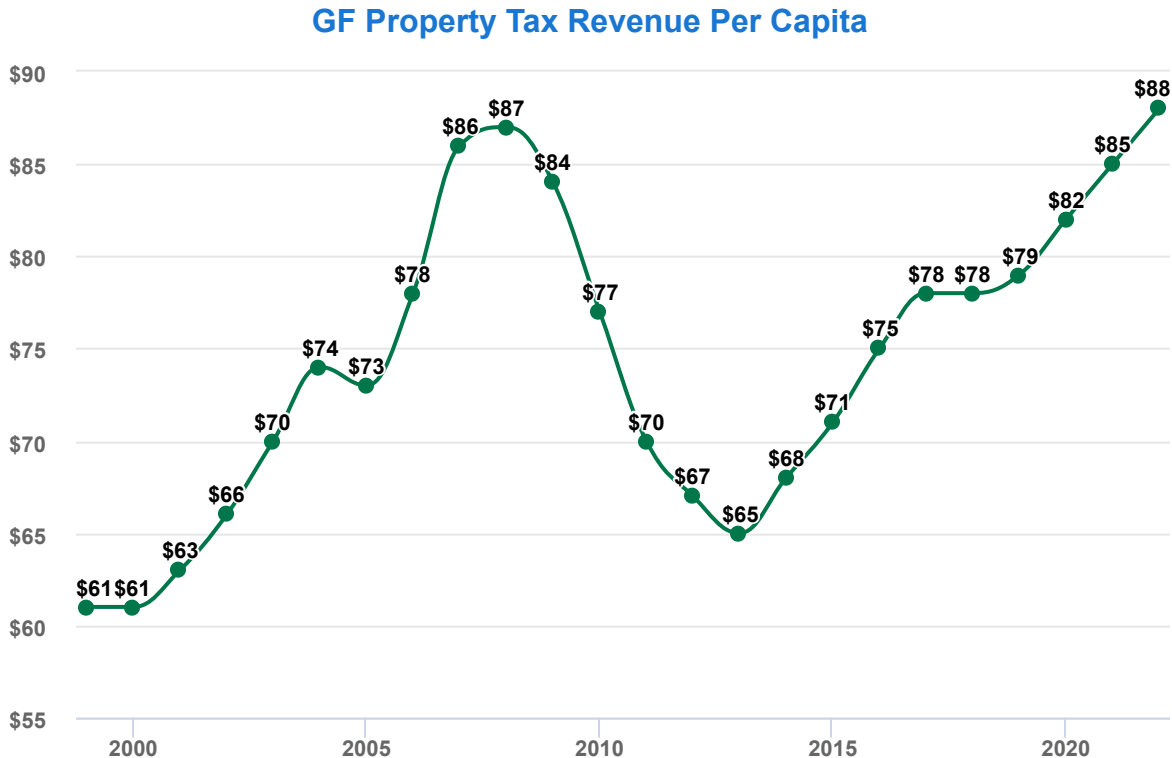
The recommended General Fund operating contingency funding set-aside for unanticipated expenditures or revenue shortfalls is 1.5% of General Fund operating costs, or \$5.02 million for FY 2021-22. The current operating contingency funding included in the Adopted Budget is \$5.02 million, the recommended amount. These funds may be used for operating costs and / or unanticipated revenue decreases.

The 10% General / Economic Contingency Reserve and 1.5% operating contingency funds have been adjusted in the FY 2021-22 Budget to maintain the balances consistent with County policy.

Revenue Estimates

FY 2021-22 budgeted General Fund revenues have increased by approximately \$12.8 million overall when compared to amounts budgeted for FY 2020-21. FY 2021-22 budgeted revenues include increases for current secured and unsecured property taxes (\$8.2 million); other property taxes (\$4.3 million); and sales taxes (\$1.1 million). Other minor revenue adjustments and removal of one-time revenue sources account for the remaining year-over-year variance. Collections of property tax represent the largest single source of discretionary revenue available in the General Fund. Adjusting for county population and inflation, the per capita amount of property tax collected is anticipated to be at levels experienced in FY 2007-08, as shown in Figure 4 below (note: amounts are adjusted for inflation). Real property assessed valuations are expected to grow at a rate of approximately 4.5% in the 2021-22 fiscal year.

Figure 4 – General Fund Property Tax Revenue Per Capita



Per capita property tax revenue amounts calculated based on actual or projected property tax revenue divided by population estimates and adjusted for inflation.

General Fund Contributions and Obligations

The *General Fund* often supports county operations through direct contributions of discretionary *General Fund* revenue sources. The operating impact on the FY 2021-22 Budget for notable contributions is highlighted below:

- **Contribution to Public Safety:** Annually, the *General Fund* makes a direct contribution to the *Public Safety Fund* to support current public safety operations. The contribution for the FY 2021-22 Budget is \$135.2 million and represents approximately 60.4% of all *Public Safety Fund* Revenues.

General Fund Contribution to Public Safety Fund

Financing Requirements	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22	\$ Change FY 2020-21 to FY 2021-22	% Change
Contribution to Public Safety	\$ 129,791,030	\$ 135,245,640	\$ 5,454,610	4.2%

The contribution to the *Public Safety Fund* represents approximately 51% of the *General Fund* discretionary spending.

- **Contribution to Facilities and Infrastructure:** Annually, the *General Fund* makes a direct contribution to the *Capital Fund* to support capital and major maintenance projects and the *Public Ways and Facilities Fund* to support the cost of operations for road resurfacing and overlay projects. The *General Fund* contribution in total for the FY 2021-22 Budget is \$18.8 million, of which \$3.8 million has been designated as a contribution to the *Public Ways and Facilities Fund*, \$15.0 million as a contribution to the *Capital Fund*, and a net of \$3.6 million in cancellations currently recommended to undesignated capital project reserves. The largest discretionary revenues source (\$8.3 million) supporting the contributions to these funds are depreciation charges on existing County infrastructure recovered by the *General Fund* through the countywide cost allocation plan (A-87).
- **Contribution to Health and Human Services:** The *General Fund* makes a direct contribution to the *Health and Human Services Special Revenue Fund* to support homelessness initiatives, animal control and adoption services, veteran services, and other safety net services. In the FY 2021-22 Budget the *General Fund* contribution is budgeted at \$44.8 million.
- **Community and Agency Support:** The *General Fund* is obligated to pay for countywide initiatives, unanticipated expenditures not appropriately budgeted in departmental cost centers, and to make contributions to outside entities or other County departments. The Community and Agency Support cost center in the *General Fund* covers these budgeted expenditures. The total budget for the Community and Agency Support cost center for the FY 2021-22 Budget is \$8.0 million.

Public Safety Fund

The **Public Safety Fund** is a Major Governmental Fund made up of four departments: Sheriff, District Attorney, Probation, and one cost center in the County Executive Office. The FY 2021-22 *Public Safety Fund* operating budget is recommended at \$223.5 million, an increase of \$7.3 million or 3.4% over FY 2020-21. Revenue estimates for public safety are \$224 million, an increase of \$8.0 million, or 3.7% above FY 2020-21. Included in these estimates are the following major revenues:

- \$135.2 million in *General Fund* contribution. The discretionary *General Fund* share supporting public safety has been increased over FY 2020-21 Budget level to sustain status-quo operations.
- \$53.9 million in Public Safety Sales Tax (Proposition 172 funding), an increase of \$3.3 million, or 6.6% above FY 2020-21, reflecting a higher trend in receipts. This is primarily attributable to an increase in Placer County's share of the statewide allocation.
- \$8.3 million in Public Safety Realignment (AB 109) funding, remaining flat from FY 2020-21.
- The *Public Safety Fund* is balanced with \$628,238 in reserve cancellations to cover the estimated fund balance carryover deficit of \$1.0 million from FY 2020-21, and supplemental funding requests.

Figure 5. Public Safety Fund Financing Uses and Reserves

Financing Requirements	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22	\$ Change FY 2020-21 to FY 2021-22	% Change
Expenditures and Other Uses	\$ 215,777,281	\$ 223,522,936	\$ 7,745,655	3.6%
Transfers to Reserves	495,091	-	(495,091)	-100.0%
Total Financing Uses:	\$ 216,272,372	\$ 223,522,936	\$ 7,250,564	3.4%

Health and Human Services Fund

The **Health and Human Services Special Revenue Fund**, commonly referred to as the *HHS Fund*, is a Major Governmental fund maintained by the Health and Human Services Department. This fund was formerly included in the *General Fund*. The fund provides the budgetary resources for safety net services, homelessness, animal control and adoption services, and veteran services. The activities of the fund provide case management for mental health and substance abuse services as well as employment and nutritional services for our residents through various State and federal funded programs. The operating budget of \$243.1 million represents a \$12.8 million increase from FY 2020-21. The FY 2021-22 budgeted *General Fund* contribution is \$44.8 million.

Public Ways and Facilities Fund

The **Public Ways and Facilities Fund**, commonly referred to as the *Road Fund*, is a Major Governmental fund maintained by the Department of Public Works. This fund provides the budgetary resources for road engineering and maintenance service costs for design, construction and contract administration for both the County and private land development projects. The activities of the fund also maintain, protect, and improve approximately 1,056 miles of roads, and include road-related storm maintenance, and snow removal. The operating budget of \$78.0 million represents a decrease of \$17.6 million as compared to the FY 2020-21 Budget. This difference is attributed to a decrease in budgeted bridge and transportation projects. The 2021-22 budgeted *General Fund* contribution is \$3.8 million to pay the cost of operations for road resurfacing and overlay projects.

Capital Projects Fund

The **Capital Projects Fund** is a Major Governmental fund maintained by the Department of Facilities Management and provides resources for the planning, improvement, major maintenance, and construction of county buildings, sewer and solid waste systems, parks, and trails. New projects are considered based on economic development and return on investment, mitigation of health and safety needs, improvement of departmental operations, or maintenance of existing infrastructure. Significant Final Budget adjustments are typical for this fund, reflecting fiscal year-end close and project schedules.

The FY 2021-22 **Capital Projects Fund** budget is recommended at \$54.5 million, a decrease of \$5.6 million from FY 2020-21 Budget. The FY 2021-22 budgeted *General Fund* contribution to capital projects is \$15 million and provides a budgetary resource for capital and major maintenance projects.

Other County Operating Funds

The Budget includes 15 operating and 2 capital and infrastructure funds, the largest of which have been summarized above. Other County operating funds include the *Child Support Services Fund*, *Housing Authority Fund*, the *Community Revitalization Fund*, the *Low and Moderate Income Housing Asset Fund*, the *Special Aviation Fund*, the *DMV Special Collections Fund*, the *Fish and Game Fund*, the *Lake Tahoe Tourism and Promotion Fund*, the *Open Space Fund*, the *Library Fund*, the *Fire Control Fund*, and the *Debt Service Fund*. While none of these funds is as large as those previously discussed, each fund was established to keep its assets, liabilities, revenues and expenditures separate, usually for legal or programmatic reasons.

The **Child Support Services Fund** is a Non-Major Governmental – Special Revenue fund managed by the Child Support Services Department, used to account for child support services in the county. The budgeted financing requirements are \$7.5 million.

The **Housing Authority Fund** is a Non-Major Governmental – Special Revenue fund managed by the Health and Human Services Department, used to account for the Section 8 housing program. Funding provides direct and contracted social services to low income and high-risk target populations (including program effectiveness evaluation). The recommended financing requirements are \$4.1 million.

The **Community Revitalization Fund** is a Non-Major Governmental – Special Revenue fund managed by the Community Development and Resources Agency (CDRA), and consists of expenditures made on behalf of several federal and local programs. These programs were previously managed by the Redevelopment Agency but were shifted to CDRA in FY 2012-13 due to the dissolution of Redevelopment Agencies under ABX1 26. These programs include the Community Development Block Grant (CDBG) General Allocation, the Economic Development Block Grant (EDBG), the HOME Investment Partnership Program, the CalHome Program, and the Neighborhood Stabilization Program (NSP). These programs primarily benefit low-income persons through housing and public improvements, housing rehabilitation, and

reduction of blighted conditions. The Recommended Budget includes only those projects with approved grant revenue or other in-hand sources. The recommended financing requirements for this fund are \$404,652.

The **Low and Moderate Income Housing Asset Fund** is a Major Governmental fund managed by the Community Development and Resources Agency (CDRA), and provides for management of loans made under the former Redevelopment Agency, prior to its dissolution under ABx1 26. Funding for loans and administration come from the Redevelopment Property Tax Trust Fund (RPTTF). The recommended financing requirements for this fund are \$1.1 million.

The **Special Aviation Fund** is a Non-Major Governmental – Special Revenue fund and supports the Blue Canyon Airport via federal funding by providing for capital improvements, equipment maintenance, and administrative support. The Public Works Department manages this fund and the recommended financing requirements are \$12,515, funded by a state grant.

The **DMV Special Collections Fund** is a Non-Major Governmental – Special Revenue fund managed by the Sheriff's Department, and supports the Fingerprint Identification and Auto Theft Task Force activities. Revenues are generated through the collection of Department Of Motor Vehicles (DMV) Licensing Fees assessed for vehicles registered in Placer County. FY 2021-22 financing requirements of \$2.1 million are supported by revenue (\$911,153) and by carryover fund balance (\$1.1 million).

The **Fish and Game Fund** is a Non-Major – Special Revenue fund managed by the Agricultural Commissioner, and is used to support wildlife and fish propagation and conservation efforts. Revenues from fish and game violations have declined in prior years. As a result, a *General Fund* contribution of \$6,000 in FY 2021-22 is required. The approximately \$11,336 in financing requirements is balanced with \$11,200 in total revenues, including the *General Fund* contribution and \$136 in Fish and Game fund balance carryover.

The **Lake Tahoe Tourism and Promotion Fund** is a Major Governmental fund managed by the County Executive Office and receives 60% of the hotel-motel or transient occupancy taxes (TOT) in the unincorporated areas of the County that are east of the summit. In June 2012, Measure F, the North Lake Tahoe Transient Occupancy Tax Area Initiative, was voter approved to extend the additional 2% TOT in the Lake Tahoe area until September 30, 2022. Tahoe area promotional activities and public improvements that encourage tourism are funded with TOT revenues. Marketing and promotions activities are provided by the North Lake Tahoe Resort Association, comprised of representatives from various North Lake Tahoe tourism-related industries. Recommended required financing of \$20.1 million is supported by estimated revenue (\$10.9 million) and carryover fund balance (\$9.3 million).

The **Open Space Fund** is a Major Governmental fund managed by the County Executive Office and is used to account for contributions and the acquisition of open space in the County under the Placer Legacy program. The Placer Legacy program conserves the County's diversity of landscapes and natural resources. It supports the County's economic viability, provides enhancement of property values and furthers the natural resource goals of the Placer County General Plan. Recommended funding requirements of \$0.4 million are supported by developer fees, a United Auburn Indian Community contribution, a *General Fund* contribution and other revenue.

The **Library Fund** is Non-Major Governmental – Special Revenue fund managed by the Library Services Department and provides public library services that support the educational, recreational and cultural endeavors of citizens within the community. The County Library System serves all of Placer County except for the cities of Roseville and Lincoln, which have their own library systems. The challenge continues for the County Library System to provide modern services to a growing population within the limited revenues and reserves of the Library Fund. Dedicated Library property taxes are 76.4% of total operating revenues and are, at this time, sufficient to sustain operations at the current service level. The Library has taken actions to reduce operating costs, and the County continues to study the appropriate balance of sustainable services to available revenues. In the FY 2019-20, the County introduced the 2020-2025 Strategic Plan for Library Services and made several investments in Library infrastructure and automation projects. The *General Fund* has historically provided direct contributions for salary and benefit support of the County Librarian and funding support for centralized county services (A-87).

With the FY 2021-22 Budget, the *General Fund* contribution is \$1.9 million. The FY 2021-22 recommended financing requirements of \$10.0 million are supported by \$8.7 million of revenue and *General Fund* support, \$1.3 million in carryover fund balance, and \$0 in reserve cancellations.

The **Fire Control Fund** is a Non-Major Governmental – Special Revenue fund managed by the County Executive Office and provides fire protection services through a contract with the California Department of Forestry and Fire Protection (CAL FIRE) and provides hazardous material response (HAZMAT) capability. Budgeted financing requirements of \$5.9 million are supported by \$5.3 million in estimated revenue, \$535,904 in carryover fund balance, and \$0 in

reserve cancellations. In FY 2021-22 the fund will continue to receive a contribution for fire services from the *General Fund* of just under \$2.1 million. The County Executive Office continues to explore alternative service delivery models and additional funding sources for fire services for the County as a whole. Other financing sources include dedicated property tax, public safety sales tax and other miscellaneous revenue. The operating budget for this fund is \$(367,616) lower than FY 2020-21 primarily due to the removal of one-time expenditures budgeted in the prior year. The removal of one-time expenditures is offset by increases in contracted CAL FIRE services.

The **Debt Service Fund** is a Non-Major Governmental – Debt Service fund and housed within the Auditor- Controller’s budget. This fund accounts for principal, interest and fees on County debt service issued for certificates of participation (COP). The County’s current COPs finance the juvenile hall, the Finance and Administration Center at the Placer County Government Center and the Bill Santucci Justice Center. The County’s annual debt service to this fund is paid by other funds and revenue received. The budget is balanced with \$4.2 million in estimated revenue.

Internal Service Funds

Placer County operates 12 internal service funds that are primarily used to provide services to other County departments. County departments are charged for services they received. Internal service funds are not intended to make a cumulative profit, nor should they indefinitely sustain operating losses. The internal service funds range in size of financing requirements from \$290,332 to \$26.8 million compared to \$272,448 to \$27.9 million in the prior year. Additions to internal service fund reserves in the Budget total \$2.1 million. Cancellations of reserves included in the Budget are recommended at \$0.

Placer County internal services funds are:

- Building Maintenance
- Document Solutions
- Correctional Food
- Countywide Radio Project
- Dental and Vision Insurance
- Employee Benefits
- Fleet Operations
- General Liability Insurance
- Information Technology / Telecom
- State Unemployment
- Workday Support
- Workers Compensation Insurance

Internal service fund charges to County departments for services received result in duplicative budgetary figures; these funds are classified separately from the operating budget as Proprietary – Internal Service funds.

Enterprise Funds

Placer County will operate and manage the following six enterprise funds in FY 2021-22:

- Eastern Regional Landfill
- Environmental Utilities
- Placer County Transit
- Placer mPOWER Fund
- Solid Waste Management
- Tahoe Area Regional Transit (TART)

Enterprise funds typically provide utility, property management, and health services to the public and charge for the services provided. Enterprise funds are not required to recover full costs, but should remain solvent. These funds are classified as Proprietary – Enterprise funds. Placer County enterprise funds range in size of financing requirements from \$1.8 million to \$11.8 million. Additions to enterprise fund reserves in the Budget total \$0. Cancellations of reserves included in the Budget total \$298,231.

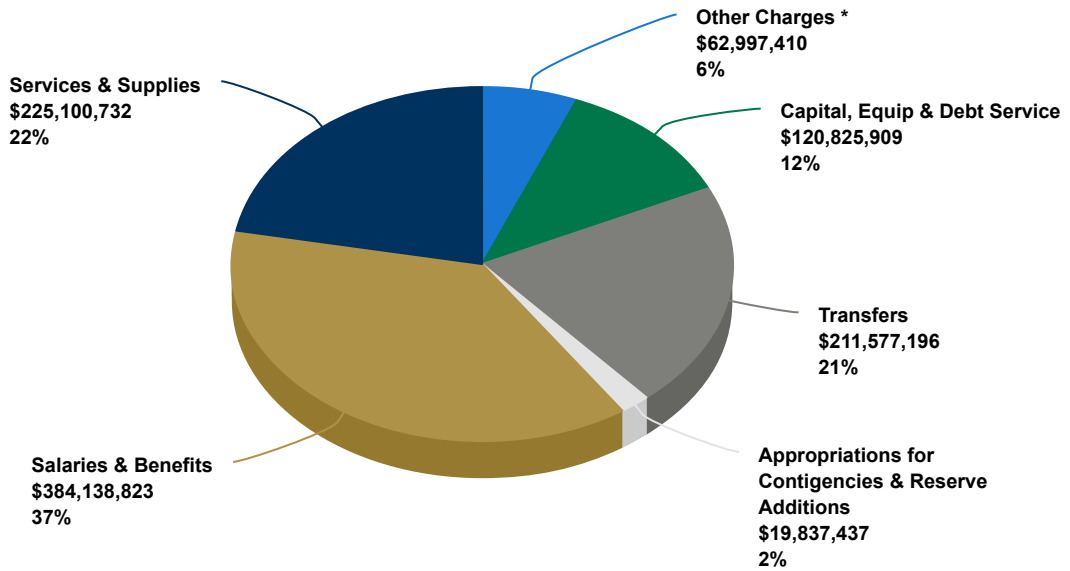
Budgets By System

System	FY 2020-21 Adopted Budget	FY 2021-22 Adopted Budget	Percent Change
Administration and Financial System	\$ 71,157,781	\$ 72,592,190	1.98%
Public Protection System	237,343,282	245,254,499	3.23%
Community and Cultural System	15,392,437	17,160,418	10.30%
Health & Human Support System	241,097,668	254,682,869	5.33%
Land Use System	135,243,556	120,797,132	-11.96%
Capital Facility Projects	60,103,342	54,355,034	-10.58%
Non-Departmental Operations	235,751,384	244,812,928	3.70%
Total Appropriations	\$ 996,089,450	\$ 1,009,655,070	1.34%
Provision for Reserves or Designations	23,981,926	14,822,437	-61.79%
Total Budget	\$ 1,020,071,376	\$ 1,024,477,507	0.43%

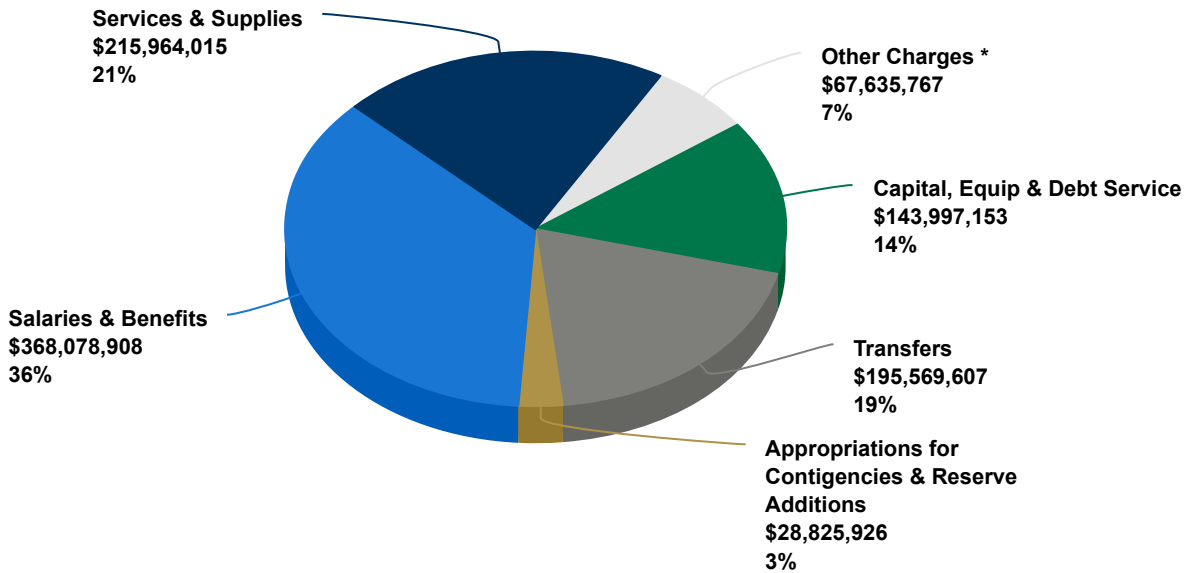
Budgets by Fund

Fund	FY 2020-21 Adopted Budget	FY 2021-22 Adopted Budget	Percent Change
General Fund	\$ 340,056,540	\$ 356,741,456	4.68%
Health and Human Services Fund	230,259,368	243,065,397	5.27%
Public Safety Fund	215,777,281	223,522,936	3.47%
Public Ways and Facilities Fund	95,525,177	77,972,187	-22.51%
Capital Project Funds	60,103,342	54,355,034	-10.58%
Other Operating Funds	54,367,742	53,998,060	-0.68%
Subtotal	\$ 996,089,450	\$ 1,009,655,070	1.34%
Provision for Reserves or Designations	23,981,926	14,822,437	-61.79%
Total Budget	\$ 1,020,071,376	\$ 1,024,477,507	0.43%

FY 2021-22 ADOPTED BUDGET \$1,024,477,507



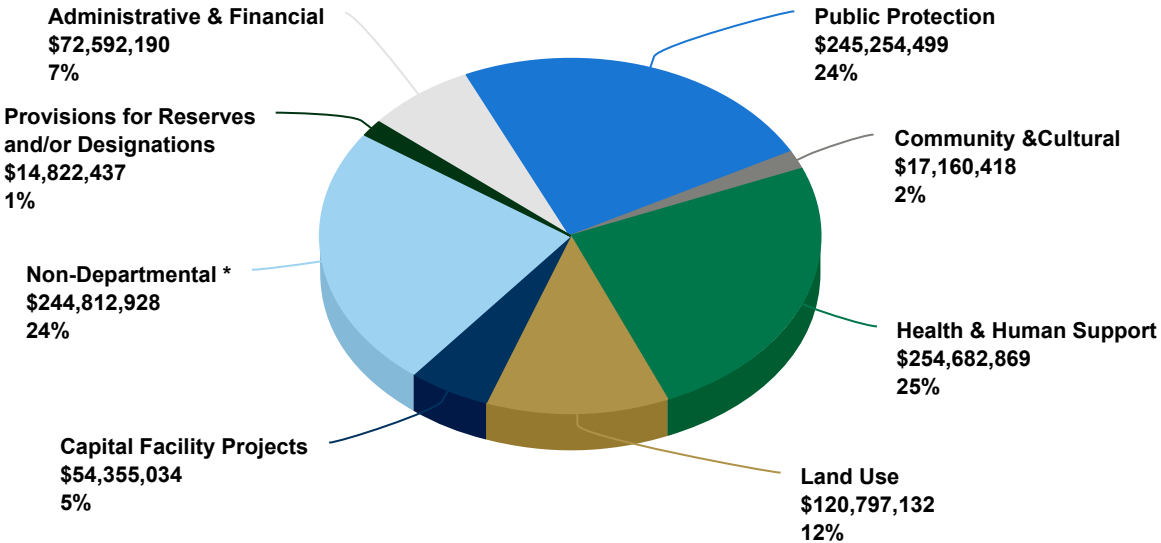
FY 2020-21 ADOPTED BUDGET \$1,020,071,376



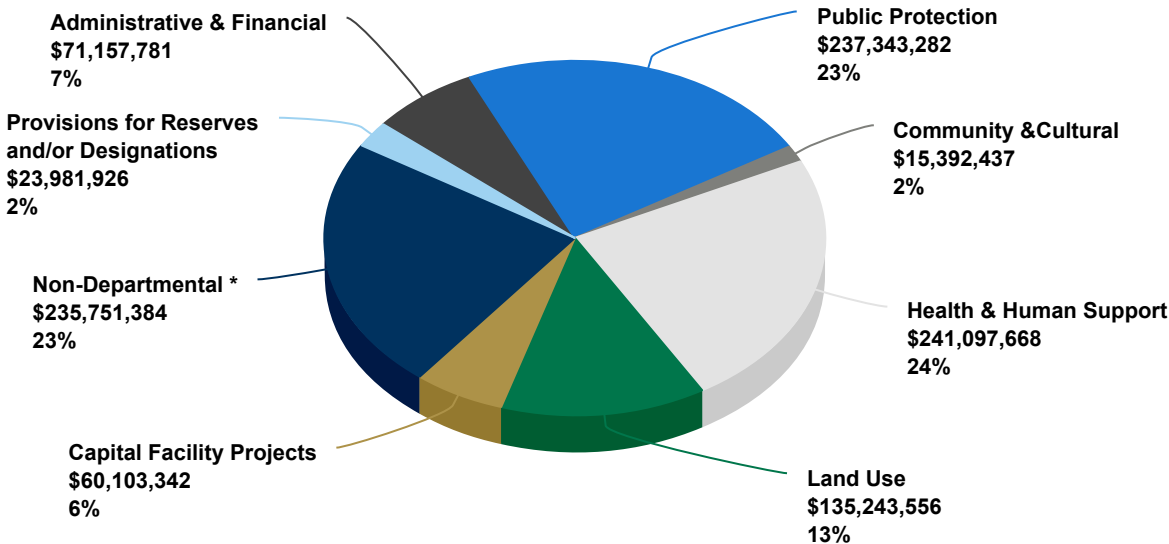
*Includes Client Aid and A-87 transfers

**Includes Charges from/to departments and Contributions to Other Funds

FY 2021-22 ADOPTED BUDGET \$1,024,477,507

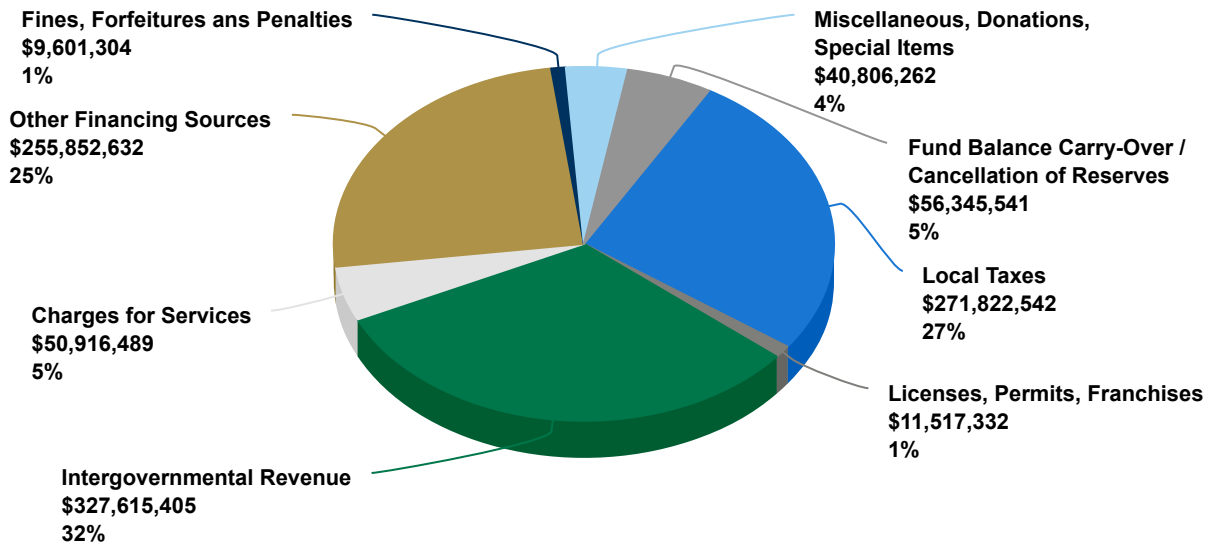


FY 2020-21 ADOPTED BUDGET \$1,020,071,376

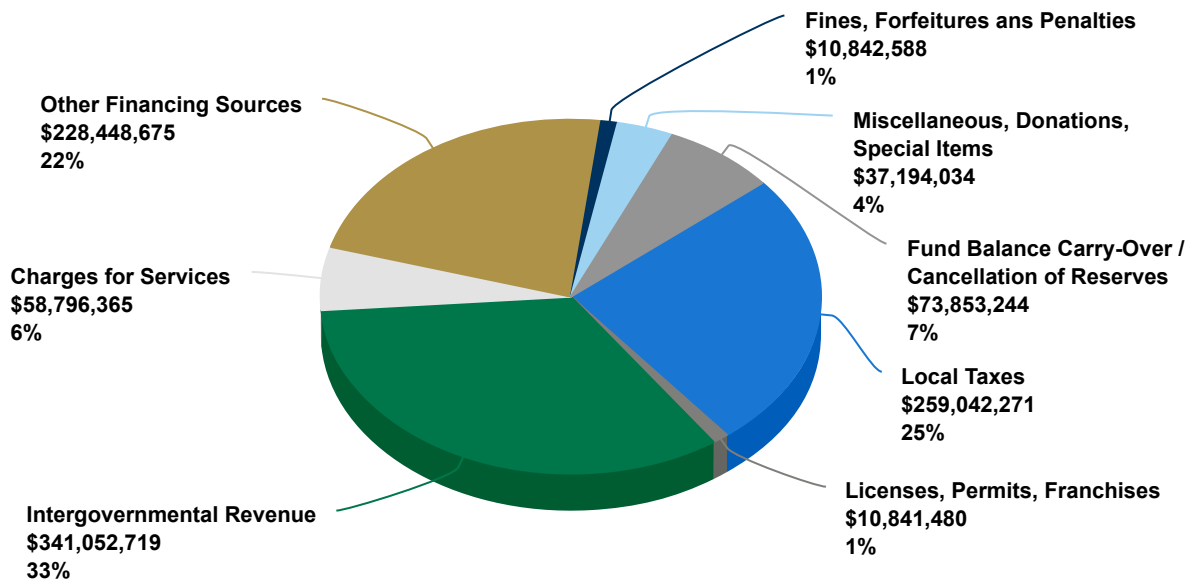


* Non-departmental includes General Fund support for departments and other countywide priorities.

FY 2021-22 ADOPTED BUDGET \$1,024,477,507



FY 2020-21 ADOPTED BUDGET \$1,020,071,376



Note: Fund balance is comprised of \$47.1 million General Fund; \$6.6 million Public Safety Fund; \$27.6 million Capital Projects Fund; \$10.2 million Lake Tahoe Tourism Fund; \$4.2 million Other Funds.