

County of Placer
Detail of Additional Sources by Fund and Account
Governmental Funds
Fiscal Year 2021-22

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
General Fund						
General Fund						
Charges for Services						
		46010:Assessment and Tax Collection Fees	\$ 4,858,075	\$ 4,841,500	\$ 4,946,720	\$ 4,946,720
		46020:Supplemental Property Taxes - 5% Admin Fee	1,303,827	1,445,000	1,465,000	1,465,000
		46030:Direct Charges	23,619	-	-	-
		46040:Account / Audit Fees	151,307	200,000	114,300	114,300
		46060:Election Services	265,954	625,000	250,000	250,000
		46070:Legal Services	1,072,747	755,000	768,000	768,000
		46090:Planning and Engineering Services	1,978,867	2,412,390	2,428,490	2,428,490
		46100:Planning Applications	49,919	49,900	49,900	49,900
		46120:Planning and Engineering - Development Fees	20,754	45,000	-	-
		46130:Planning - At Cost Projects Fees	638,736	815,880	817,880	817,880
		46140:Agricultural Services	150,786	189,500	190,000	190,000
		46150:Court Fees and Costs	377,916	365,000	334,790	334,790
		46180:Recording Fees	2,442,884	1,810,000	1,810,000	1,810,000
		46181:Automation Trust	401,695	1,062,850	506,815	506,815
		46182:Elections Recording Trust	241,804	103,682	54,591	54,591
		46183:Micrographics Trust	250,834	283,012	621,773	621,773
		46185:Redaction Trust	31,691	89,567	12,944	12,944
		46186:Vital & Health Trust	38,957	131,837	40,250	40,250
		46200:Health Fees	-	-	-	-
		46270:Casino - Sales Tax In Lieu and TOT	7,539,204	7,861,960	7,861,960	7,861,960
		46290:Park and Recreation Services	756,026	645,000	700,000	700,000
		46310:Facilities Services	2,171,639	2,710,668	1,579,000	1,579,000
		46360:Other Fees and Charges	10,132,829	12,790,909	10,082,794	10,082,794
		46440:Mitigation Fees	-	490,000	250,000	250,000
		Total Charges for Services	\$ 34,900,070	\$ 39,723,655	\$ 34,885,207	\$ 34,885,207
Donations						
		47010:Donations	6,113	12,000	7,000	7,000
		Total Donations	\$ 6,113	\$ 12,000	\$ 7,000	\$ 7,000
Fines, Forfeits & Penalties						
		41510:Vehicle Code Fines	17,923	21,500	21,500	21,500
		41520:Vehicle Code Fines - Other	15,182	15,000	15,000	15,000
		41530:Other Court Fines	4,832,259	4,802,500	4,675,266	4,675,266
		41540:Forfeitures and Penalties	391,237	388,500	388,500	388,500
		41560:Penalties and Costs on Delinquent Taxes	3,683,971	4,601,000	3,601,000	3,601,000
		Total Fines, Forfeits & Penalties	\$ 8,940,572	\$ 9,828,500	\$ 8,701,266	\$ 8,701,266
Intergovernmental Revenue						
		43220:Federal Aid - Other Programs	1,459,807	965,471	1,845,226	1,845,226
		43240:Other In-Lieu Taxes	331,717	315,000	315,000	315,000

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
		44230:State Aid - Mandated Costs	51,665	-	-	-
		44270:State Aid - Other Programs	6,437,992	1,415,500	1,492,400	1,492,400
		44290:State Aid - Public Safety Services-Proposition 172	192,904	207,062	207,062	207,062
		44350:State Homeowners Property Tax Relief	948,543	944,000	944,000	944,000
		44355:Property Tax ABX1_26 Asset Distribution Apportionment	22,561	-	-	-
		45010:Aid from Other Agencies	234,068	57,344	60,700	60,700
		Total Intergovernmental Revenue	\$ 9,679,257	\$ 3,904,377	\$ 4,864,388	\$ 4,864,388
Licenses, Permits & Franchises						
		41020:Business Licenses	191,803	166,096	166,096	166,096
		41040:Construction Permits	3,923,805	4,456,015	4,502,015	4,502,015
		41050:Other Construction Permits	106,479	124,328	124,328	124,328
		41070:Road and Privilege Permit	73,275	112,780	112,780	112,780
		41080:Franchises	2,475,368	1,900,000	2,400,000	2,400,000
		41090:Other Licenses and Permits	4,200	2,500	2,500	2,500
		Total Licenses, Permits & Franchises	\$ 6,774,930	\$ 6,761,719	\$ 7,307,719	\$ 7,307,719
Miscellaneous Revenues						
		48030:Miscellaneous	754,193	580,936	977,170	977,170
		Total Miscellaneous Revenues	\$ 754,193	\$ 580,936	\$ 977,170	\$ 977,170
Non-Operating Revenue						
		42005:Fair Market Value Adjustment	2,824,594	-	-	-
		42010:Investment Income	2,789,892	3,000,000	3,000,000	3,000,000
		46450:Transfer In A-87 Costs	28,442,350	25,877,926	29,803,951	29,803,951
		Total Non-Operating Revenue	\$ 34,056,836	\$ 28,877,926	\$ 32,803,951	\$ 32,803,951
Other Financing Sources						
		49030:Proceeds from Sale of Capital Assets	514,264	-	-	-
		49040:Gain/Loss on F/A Disposal	-	-	-	-
		49060:Contributions from Other Funds	845,160	216,033	60,000	60,000
		49080:Operating Transfers In	521,705	2,223,000	2,493,152	2,493,152
		Total Other Financing Sources	\$ 1,881,129	\$ 2,439,033	\$ 2,553,152	\$ 2,553,152
Revenue from Use of Money & Property						
		42005: Fair Markey Value Adjustment	2,824,594	-	-	-
		42030:Rents and Concessions	92,999	216,959	251,025	251,025
		Total Revenue from Use of Money & Property	\$ 2,917,593	\$ 216,959	\$ 251,025	\$ 251,025
Taxes						
		40010:Taxes - Current Secured Property	130,000,000	136,790,000	144,505,682	144,505,682
		40020:Taxes - Property Tax Impounds	-	(3,000)	-	-
		40030:Taxes - Property Tax In-Lieu of Vehicle License Fee	43,300,000	44,900,000	47,366,000	47,366,000
		40040:Taxes - Railroad Unitary Property	110,355	110,000	110,000	110,000
		40050:Taxes - Unitary and Op Non-Unitary Property	3,596,920	3,500,000	3,677,000	3,677,000
		40060:Taxes - Current Unsecured Property	2,591,246	2,805,000	3,277,554	3,277,554
		40070:Taxes - Delinquent Secured Property	(2,606)	(125,000)	(125,000)	(125,000)
		40080:Taxes - Tax Defaulted Land Sales	20,564	10,000	10,000	10,000
		40090:Taxes - Delinquent Unsecured Property	21,252	35,000	35,000	35,000
		40100:Taxes - Current Supplemental Property	3,653,668	3,000,000	3,000,000	3,000,000
		40110:Taxes - Delinquent Supplemental Property	3,474	-	-	-
		40150:Sales and Use Taxes	22,300,000	24,389,566	25,468,269	25,468,269

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
		40160:Residual Property Taxes	4,494,377	3,848,000	4,948,500	4,948,500
		40170:Pass-Through Property Taxes	3,974,772	3,835,000	4,376,500	4,376,500
		40180:Other Taxes	4,962,990	5,379,000	5,379,000	5,379,000
		40190:Hotel / Motel Tax	7,542,020	9,101,474	8,355,524	8,355,524
		Total Taxes	\$ 226,569,033	\$ 237,575,040	\$ 250,384,029	\$ 250,384,029
		Total General Fund Financing Sources	\$ 326,479,726	\$ 329,920,145	\$ 342,734,907	\$ 342,734,907
		Total General Fund Financing Sources	\$ 326,479,726	\$ 329,920,145	\$ 342,734,907	\$ 342,734,907
Capital Projects Fund						
Capital Project Funds						
Charges for Services						
		46310:Facility Services	100,000	-	-	-
		46360:Other Fees and Charges	2,527,610	-	-	-
		Total Charges for Services	\$ 2,627,610	\$ -	\$ -	\$ -
Intergovernmental Revenue						
		44260:State Aid - Construction	-	15,201,991	-	-
		45010:Aid from Other Agencies	171,867	-	-	-
		Total Intergovernmental Revenue	\$ 171,867	\$ 15,201,991	\$ -	\$ -
Miscellaneous Revenues						
		48030:Miscellaneous	29,844	-	-	-
		Total Miscellaneous Revenues	\$ 29,844	\$ -	\$ -	\$ -
Non-Operating Revenue						
		42010:Investment Income	521,076	139,434	139,000	139,000
		42005:Fair Market Value Adjustment	(88,769)	-	-	-
		Total Non-Operating Revenue	\$ 432,307	\$ 139,434	\$ 139,000	\$ 139,000
Other Financing Sources						
		49030:Proceeds from Sale of Capital Assets	1,226,058	-	-	-
		49050:Contributions from General Fund	29,817,066	13,272,462	16,508,009	16,508,009
		49060:Contributions from Other Funds	10,769,554	2,770,063	15,898,883	15,898,883
		49070:Operating Transfers In-Capital Improvements	23,787,994	-	3,681,308	3,681,308
		49080:Operating Transfers In	1,000,000	1,527,242	1,085,300	1,085,300
		Total Other Financing Sources	\$ 66,600,672	\$ 17,569,767	\$ 37,173,500	\$ 37,173,500
		Total Capital Project Funds Financing Sources	\$ 69,862,300	\$ 32,911,192	\$ 37,312,500	\$ 37,312,500
		Total Capital Projects Fund Financing Sources	\$ 69,862,300	\$ 32,911,192	\$ 37,312,500	\$ 37,312,500
Debt Service Fund						
Debt Service Funds						
Non-Operating Revenue						
		42010:Investment Income	\$ 8,762	\$ 4,800	\$ 4,800	\$ 4,800
		42005:Fair Market Value Adjustment	(1,329)	-	-	-
		Total Non-Operating Revenue	\$ 7,433	\$ 4,800	\$ 4,800	\$ 4,800
Other Financing Sources						
		49060:Contributions from Other Funds	\$ 4,170,219	\$ 4,164,402	\$ 4,185,013	\$ 4,185,013
		Total Other Financing Sources	\$ 4,170,219	\$ 4,164,402	\$ 4,185,013	\$ 4,185,013
		Total Debt Service Funds Financing Sources	\$ 4,177,652	\$ 4,169,202	\$ 4,189,813	\$ 4,189,813
		Total Debt Service Fund Financing Sources	\$ 4,177,652	\$ 4,169,202	\$ 4,189,813	\$ 4,189,813

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
Special Revenue Funds						
Child Support Services Funds						
Intergovernmental Revenue						
		43060:Federal CS Admin	4,013,346	4,602,911	4,708,319	4,708,319
		44080:State Public Assistance Administration	279,912	297,914	297,911	297,911
		44270:State Aid - Other Programs	2,419,604	2,384,158	2,464,928	2,464,928
		Total Intergovernmental Revenue	\$ 6,712,862	\$ 7,284,983	\$ 7,471,158	\$ 7,471,158
Miscellaneous Revenues						
		48030:Miscellaneous	3,467	-	-	-
		Total Miscellaneous Revenues	\$ 3,467	\$ -	\$ -	\$ -
Non-Operating Revenue						
		42005:Fair Market Value Adjustment	(2,302)	-	-	-
		42010:Investment Income	6,662	12,000	12,000	12,000
		Total Non-Operating Revenue	\$ 4,360	\$ 12,000	\$ 12,000	\$ 12,000
Other Financing Sources						
		49050:Contributions from General Fund	-	50,000	50,000	50,000
		Total Other Financing Sources	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Revenue from Use of Money & Property						
		42030:Rents and Concessions	-	10,000	10,000	10,000
		Total Revenue from Use of Money & Property	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
		Total Child Support Services Funds Financing Sources	\$ 6,720,688	\$ 7,356,983	\$ 7,543,158	\$ 7,543,158
Community Revitalization Funds						
Charges for Services						
		46370:Principal Income - Loan Repayments	445,177	85,331	185,331	185,331
		46380:Interest Income - Loan Repayments	138,298	30,000	30,000	30,000
		Total Charges for Services	\$ 583,475	\$ 115,331	\$ 215,331	\$ 215,331
Intergovernmental Revenue						
		43220:Federal Aid - Other Programs	-	100,000	-	-
		Total Intergovernmental Revenue	\$ -	\$ 100,000	\$ -	\$ -
Non-Operating Revenue						
		42005:Fair Market Value Adjustment	(5,339)	-	-	-
		42010:Investment Income	23,041	-	-	-
		Total Non-Operating Revenue	\$ 17,702	\$ -	\$ -	\$ -
		Total Community Revitalization Funds Financing Sources	\$ 601,178	\$ 215,331	\$ 215,331	\$ 215,331
County Library Funds						
Charges for Services						
		46360:Other Fees and Charges	-	14,000	-	-
		Total Charges for Services	\$ -	\$ 14,000	\$ -	\$ -
Donations						
		47010:Donations	63,510	75,000	25,000	25,000
		Total Donations	\$ 63,510	\$ 75,000	\$ 25,000	\$ 25,000
Fines, Forfeits & Penalties						
		41540:Forfeitures and Penalties	68,585	120,000	25,000	25,000
		Total Fines, Forfeits & Penalties	\$ 68,585	\$ 120,000	\$ 25,000	\$ 25,000

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
Intergovernmental Revenue						
		44330:State Aid - Library	58,699	30,000	58,000	58,000
		44350:State Homeowners Property Tax Relief	38,765	38,596	38,500	38,500
		45010:Aid from Other Agencies	1,000	12,000	12,000	12,000
		Total Intergovernmental Revenue	\$ 98,464	\$ 80,596	\$ 108,500	\$ 108,500
Miscellaneous Revenues						
		48030:Miscellaneous	0	-	-	-
		Total Miscellaneous Revenues	\$ 0	\$ -	\$ -	\$ -
Non-Operating Revenue						
		42005:Fair Market Value Adjustment	(7,988)	-	-	-
		42010:Investment Income	12,664	15,500	12,000	12,000
		Total Non-Operating Revenue	\$ 4,676	\$ 15,500	\$ 12,000	\$ 12,000
Other Financing Sources						
		49050:Contributions from General Fund	1,936,762	1,609,738	1,601,045	1,601,045
		49060:Contributions from Other Funds	-	259,499	268,192	268,192
		Total Other Financing Sources	\$ 1,936,762	\$ 1,869,237	\$ 1,869,237	\$ 1,869,237
Revenue from Use of Money & Property						
		42030:Rents and Concessions	5,785	16,183	500	500
		Total Revenue from Use of Money & Property	\$ 5,785	\$ 16,183	\$ 500	\$ 500
Taxes						
		40010:Taxes - Current Secured Property	5,330,931	5,567,039	5,844,893	5,844,893
		40040:Taxes - Railroad Unitary Property	3,701	3,700	4,281	4,281
		40050:Taxes - Unitary and Op Non-Unitary Property	142,860	125,797	149,562	149,562
		40060:Taxes - Current Unsecured Property	114,317	122,896	132,564	132,564
		40070:Taxes - Delinquent Secured Property	(106)	(2,500)	(2,600)	(2,600)
		40090:Taxes - Delinquent Unsecured Property	834	1,522	1,582	1,582
		40100:Taxes - Current Supplemental Property	147,332	81,885	163,279	163,279
		40110:Taxes - Delinquent Supplemental Property	140	94	110	110
		40150:Sales and Use Taxes	-	-	-	-
		40160:Residual Property Taxes	212,512	92,701	212,511	212,511
		40170:Pass-Through Property Taxes	104,603	56,650	104,602	104,602
		40180:Other Taxes	2,538	1,416	2,538	2,538
		Total Taxes	\$ 6,059,661	\$ 6,051,200	\$ 6,613,322	\$ 6,613,322
		Total County Library Funds Financing Sources	\$ 8,237,443	\$ 8,241,716	\$ 8,653,559	\$ 8,653,559
DMV Special Collection Funds						
Intergovernmental Revenue						
		44430:DMV Special Collection	647,381	911,180	900,958	900,958
		Total Intergovernmental Revenue	\$ 647,381	\$ 911,180	\$ 900,958	\$ 900,958
Non-Operating Revenue						
		42010:Investment Income	26,398	30,742	10,195	10,195
		42005:Fair Market Value Adjustment	(7,611)	-	-	-
		Total Non-Operating Revenue	\$ 18,788	\$ 30,742	\$ 10,195	\$ 10,195
		Total DMV Special Collection Funds Financing Sources	\$ 666,169	\$ 941,922	\$ 911,153	\$ 911,153

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
Fire Protection Funds						
Charges for Services						
		46090:Planning and Engineering Services	61,201	55,000	55,000	55,000
		46130:Planning - At Cost Projects Fees	-	-	-	-
		46350:Fire Services	30,296	31,000	31,000	31,000
		46360:Other Fees and Charges	47,497	42,000	44,604	44,604
		Total Charges for Services	\$ 138,995	\$ 128,000	\$ 130,604	\$ 130,604
Intergovernmental Revenue						
		43220:Federal Aid - Other Programs	39,726	139,866	73,000	73,000
		44270:State Aid - Other Programs	14,985	-	-	-
		44290:State Aid - Public Safety Services-Proposition 172	409,923	440,007	463,007	463,007
		44350:State Homeowners Property Tax Relief	14,339	14,100	14,100	14,100
		45010:Aid from Other Agencies	-	-	33,198	33,198
		Total Intergovernmental Revenue	\$ 478,972	\$ 593,973	\$ 583,305	\$ 583,305
Miscellaneous Revenues						
		48030:Miscellaneous	\$ 785	\$ -	\$ -	\$ -
		Total Miscellaneous Revenues	\$ 785	\$ -	\$ -	\$ -
Non-Operating Revenue						
		42005:Fair Market Value Adjustment	(19,117)	-	-	-
		42010:Investment Income	77,273	60,000	60,000	60,000
		Total Non-Operating Revenue	\$ 58,156	\$ 60,000	\$ 60,000	\$ 60,000
Other Financing Sources						
		49050:Contributions from General Fund	\$ -	\$ 2,098,000	\$ 2,098,000	\$ 2,098,000
		49060:Contributions from Other Funds	130,438	115,758	-	-
		49080:Operating Transfers In	435,403	-	115,759	115,759
		Total Other Financing Sources	\$ 565,841	\$ 2,213,758	\$ 2,213,759	\$ 2,213,759
Taxes						
		40010:Taxes - Current Secured Property	1,972,390	2,056,978	2,056,978	2,056,978
		40040:Taxes - Railroad Unitary Property	1,663	1,679	1,895	1,895
		40050:Taxes - Unitary and Op Non-Unitary Property	56,137	58,382	58,382	58,382
		40060:Taxes - Current Unsecured Property	42,296	43,980	43,980	43,980
		40070:Taxes - Delinquent Secured Property	(39)	-	-	-
		40090:Taxes - Delinquent Unsecured Property	309	-	-	-
		40100:Taxes - Current Supplemental Property	54,071	46,000	54,631	54,631
		40110:Taxes - Delinquent Supplemental Property	51	-	-	-
		40160:Residual Property Taxes	88,721	80,000	84,000	84,000
		40170:Pass-Through Property Taxes	37,728	31,000	32,550	32,550
		40180:Other Taxes	810	1,000	1,000	1,000
		Total Taxes	\$ 2,254,137	\$ 2,319,019	\$ 2,333,416	\$ 2,333,416
Total Fire Protection Funds Financing Sources			\$ 3,496,886	\$ 5,314,750	\$ 5,321,084	\$ 5,321,084
Fish and Game Fund						
Fines, Forfeits & Penalties						
		41530:Other Court Fines	455	3,000	3,000	3,000
		41540:Forfeitures and Penalties	190	2,000	2,000	2,000
		Total Fines, Forfeits & Penalties	\$ 645	\$ 5,000	\$ 5,000	\$ 5,000
Non-Operating Revenue						
		42005:Fair Market Value Adjustment	(145)	-	-	-
		42010:Investment Income	483	200	200	200
		Total Non-Operating Revenue	\$ 338	\$ 200	\$ 200	\$ 200

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
Other Financing Sources						
		49050:Contributions from General Fund	6,000	6,000	6,000	6,000
		Total Other Financing Sources	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
		Total Fish and Game Fund Financing Sources	\$ 6,983	\$ 11,200	\$ 11,200	\$ 11,200
HHS Special Revenue Funds						
Charges for Services						
		46090:Planning and Engineering Services	216,297	223,492	218,425	218,425
		46130:Planning - At Cost Projects Fees	9,894	6,600	11,000	11,000
		46150:Court Fees and Costs	28,143	5,000	5,000	5,000
		46160:Humane Services	103,848	116,000	140,500	140,500
		46170:Law Enforcement Services	21,066	-	22,766	22,766
		46180:Recording Fees	272,349	258,038	260,000	260,000
		46186:Vital & Health Trust	-	-	-	-
		46200:Health Fees	472,877	548,535	480,208	480,208
		46210:Mental Health Services	172,312	184,954	160,783	160,783
		46240:Sanitation Services - Other	122,709	11,300	109,250	109,250
		46260:Institutional Care and Services	7,201	-	-	-
		46320:Transit Fare	-	-	-	-
		46360:Other Fees and Charges	382,297	540,209	615,937	615,937
		Total Charges for Services	\$ 1,808,993	\$ 1,894,128	\$ 2,023,869	\$ 2,023,869
Donations						
		47010:Donations	12,419	2,000	5,000	5,000
		Total Donations	\$ 12,419	\$ 2,000	\$ 5,000	\$ 5,000
Fines, Forfeits & Penalties						
		41510:Vehicle Code Fines	117,563	218,938	218,938	218,938
		41540:Forfeitures and Penalties	476,132	515,000	515,000	515,000
		Total Fines, Forfeits & Penalties	\$ 593,694	\$ 733,938	\$ 733,938	\$ 733,938
Grant Revenue (F&A)						
		42840:Facilities and Administration Cost Revenue	170,494	-	-	-
		Total Grant Revenue (F&A)	\$ 170,494	\$ -	\$ -	\$ -
Intergovernmental Revenue						
		43010:2011 Realignment BASE	21,163,767	26,235,093	28,691,890	28,691,890
		43020:Federal Welfare Admin	8,405,778	5,551,942	8,695,146	8,695,146
		43030:Federal Admin Food Stamp Program	5,306,574	6,372,337	6,435,796	6,435,796
		43040:Federal Foster Care Administration	474,132	445,704	448,000	448,000
		43050:Federal ASSIST REV	8,394,564	8,144,200	9,371,056	9,371,056
		43070:Federal Public Assistance Program	9,658	9,500	9,500	9,500
		43080:Federal CalWin	261,600	252,164	408,024	408,024
		43090:Federal Aid - Interim Aid	109,071	80,000	80,000	80,000
		43100:Federal Aid - Medi-Cal	13,277,207	10,502,770	11,420,466	11,420,466
		43120:Federal Aid - Child Welfare Services	7,248,575	8,786,208	9,317,048	9,317,048
		43130:Federal Aid - CWS Title XIX	7,045,107	5,081,719	6,132,206	6,132,206
		43140:Federal Aid - Expanded Subsidized Employment	616,320	1,094,110	771,702	771,702
		43150:Federal Aid - Family Stabilization	208,480	212,875	158,974	158,974
		43160:Federal Aid - Health Admin	6,063,396	6,656,218	6,629,528	6,629,528
		43170:Federal Aid - Medicare Clinic	-	-	-	-
		43180:Federal Aid - WIC Admin	1,147,922	1,143,259	1,140,000	1,140,000
		43190:Federal Aid - Aid for EPSDT	283,871	254,183	332,612	332,612
		43200:Federal Aid - Drug Medi-Cal Revenue	3,847,514	8,400,614	7,902,162	7,902,162

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
		43220:Federal Aid - Other Programs	3,769,399	11,161,473	6,238,378	6,238,378
		44030:State Motor Vehicle In-Lieu Tax	-	-	-	-
		44050:State Public Assistance Administration Food Stamp	4,706,035	3,645,033	5,265,651	5,265,651
		44060:State Public Assistance Administration Welfare	1,351,852	4,402,012	1,257,210	1,257,210
		44070:State Public Assistance Administration Welfare Med	6,063,396	6,656,218	6,629,528	6,629,528
		44080:State Public Assistance Administration	4,707,436	392,000	1,950,801	1,950,801
		44090:State Public Assistance Programs	-	10,000	10,000	10,000
		44100:State Public Assistance Prog Waste Tires	-	161,469	111,469	111,469
		44110:State Public Assistance Prog State Welfare Title XX Social Services	4,135,467	3,333,670	4,525,379	4,525,379
		44120:State CalWin	946,652	913,103	1,095,533	1,095,533
		44130:State Health Administration	456,111	-	-	-
		44140:State Aid - California Children Services	414,617	-	7,500	7,500
		44150:State Aid - California Children Services Medical	480,660	534,529	691,000	691,000
		44160:State Aid - Mental Health Other	117,108	478,112	429,505	429,505
		44180:State Aid - Above Ground Petroleum Storage Tanks	-	-	-	-
		44200:State Aid - AIDS Grant	-	-	-	-
		44220:State Aid - Mental Health	12,125,979	21,674,116	19,159,151	19,159,151
		44240:State Aid - Drug	404,314	438,124	644,837	644,837
		44250:State Aid - Solid Waste Enforcement	-	23,000	23,775	23,775
		44270:State Aid - Other Programs	5,389,756	5,483,016	11,093,068	11,093,068
		44300:State Aid - Sales Tax Realignment for Public Safety	1,290,055	1,372,601	1,414,601	1,414,601
		44360:2011 Realignment GROWTH	-	-	-	-
		44370:1991 Realignment STABILIZATION	92,000	92,000	92,000	92,000
		44380:1991 Realignment GROWTH-SALES TAX	-	-	-	-
		44390:1991 Realignment BASE-VLF	2,652,126	3,614,495	2,638,993	2,638,993
		44400:1991 Realignment Base - Sales Tax	15,761,708	18,881,758	19,276,005	19,276,005
		44410:1991 Realignment GROWTH-VLF	490,265	-	-	-
		44420:1991 Realignment CALWORKS MOE	4,175,952	5,325,571	5,293,291	5,293,291
		45010:Aid from Other Agencies	25,000	-	-	-
		45020:Aid from Other Cities	591,259	670,675	626,963	626,963
		45030:Aid from Other Counties	137,841	183,412	380,996	380,996
Total Intergovernmental Revenue			\$ 154,148,526	\$ 178,669,283	\$ 186,799,744	\$ 186,799,744
Licenses, Permits & Franchises						
		41010:Animal Licenses	220,837	232,000	226,000	226,000
		41020:Business Licenses	33,382	41,375	40,392	40,392
		41030:Food Establishment Permits	2,077,055	1,909,547	1,956,785	1,956,785
		41040:Construction Permits	679	-	-	-
		41050:Other Construction Permits	553,420	470,653	485,244	485,244
		41070:Road and Privilege Permit	35,475	-	52	52
		41090:Other Licenses and Permits	1,690,868	1,342,158	1,422,490	1,422,490
Total Licenses, Permits & Franchises			\$ 4,611,715	\$ 3,995,733	\$ 4,130,963	\$ 4,130,963
Miscellaneous Revenues						
		48030:Miscellaneous	3,678,856	2,726,723	4,746,777	4,746,777
Total Miscellaneous Revenues			\$ 3,678,856	\$ 2,726,723	\$ 4,746,777	\$ 4,746,777
Non-Operating Revenue						
		42010:Investment Income	1	-	-	-
Total Non-Operating Revenue			\$ 1	\$ -	\$ -	\$ -

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
Other Financing Sources						
		49030:Proceeds from Sale of Capital Assets	2,835	-	-	-
		49050:Contributions from General Fund	37,800,000	42,001,042	44,315,127	44,315,127
		49080:Operating Transfers In	9,820,932	236,521	303,020	303,020
		Total Other Financing Sources	\$ 47,623,767	\$ 42,237,563	\$ 44,618,147	\$ 44,618,147
Revenue from Use of Money & Property						
		42030:Rents and Concessions	6,959	-	6,959	6,959
		Total Revenue from Use of Money & Property	\$ 6,959	\$ -	\$ 6,959	\$ 6,959
Total HHS Special Revenue Funds Financing Sources			\$ 212,655,423	\$ 230,259,368	\$ 243,065,397	\$ 243,065,397
Housing Authority Funds						
Charges for Services						
		46360:Other Fees and Charges	355,110	345,529	453,758	453,758
		Total Charges for Services	\$ 355,110	\$ 345,529	\$ 453,758	\$ 453,758
Intergovernmental Revenue						
		43110:Federal Aid - Section 8 Housing	2,570,940	2,799,524	3,186,362	3,186,362
		43220:Federal Aid - Other Programs	4,860	-	99,750	99,750
		45010:Aid from Other Agencies	168,284	123,500	123,500	123,500
		Total Intergovernmental Revenue	\$ 2,744,083	\$ 2,923,024	\$ 3,409,612	\$ 3,409,612
Non-Operating Revenue						
		42010:Investment Income	(7,942)	1,872	52	52
		42005:Market Fair Value Adjustment	163	-	-	-
		Total Non-Operating Revenue	\$ (7,779)	\$ 1,872	\$ 52	\$ 52
Other Financing Sources						
		49050:Contributions from General Fund	210,892	210,892	210,892	210,892
		Total Other Financing Sources	\$ 210,892	\$ 210,892	\$ 210,892	\$ 210,892
Total Housing Authority Funds Financing Sources			\$ 3,302,306	\$ 3,481,317	\$ 4,074,314	\$ 4,074,314
Lake Tahoe Tourism and Promotions Funds						
Miscellaneous Revenues						
		48030:Miscellaneous	19,871	-	-	-
		Total Miscellaneous Revenues	\$ 19,871	\$ -	\$ -	\$ -
Non-Operating Revenue						
		42010:Investment Income	240,326	50,000	50,000	50,000
		42005:Fair Market Value Adjustment	(63,727)	-	-	-
		Total Non-Operating Revenue	\$ 176,599	\$ 50,000	\$ 50,000	\$ 50,000
Taxes						
		40190:Hotel / Motel Tax	10,192,873	10,800,000	10,800,000	10,800,000
		Total Taxes	\$ 10,192,873	\$ 10,800,000	\$ 10,800,000	\$ 10,800,000
Total Lake Tahoe Tourism and Promotions Funds Financing Sources			\$ 10,389,344	\$ 10,850,000	\$ 10,850,000	\$ 10,850,000
Low and Moderate Income Housing Asset Fund						
Charges for Services						
		46370:Principal Income - Loan Repayments	45,888	6,000	6,000	6,000
		46380:Interest Income - Loan Repayments	3,432	4,000	4,000	4,000
		Total Charges for Services	\$ 49,320	\$ 10,000	\$ 10,000	\$ 10,000
Non-Operating Revenue						
		42010:Investment Income	6,496	5,500	5,500	5,500
		42005:Fair Market Value Adjustment	(1,653)	-	-	-
		Total Non-Operating Revenue	\$ 4,843	\$ 5,500	\$ 5,500	\$ 5,500

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
Other Financing Sources						
		49060:Contributions from Other Funds	\$ 841,931	\$ 841,931	\$ 841,931	\$ 841,931
		Total Other Financing Sources	\$ 841,931	\$ 841,931	\$ 841,931	\$ 841,931
Total Low and Moderate Income Housing Asset Fund Financing Sources			\$ 896,094	\$ 857,431	\$ 857,431	\$ 857,431
Open Space Funds						
Charges for Services						
		46440:Mitigation Fees	\$ -	\$ -	\$ -	\$ -
		Total Charges for Services	\$ -	\$ -	\$ -	\$ -
Donations						
		47010:Donations	207,715	210,000	211,000	211,000
		Total Donations	\$ 207,715	\$ 210,000	\$ 211,000	\$ 211,000
Intergovernmental Revenue						
		45010:Aid from Other Agencies	-	-	-	-
		Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenues						
		48030:Miscellaneous	47,139	200,000	200,000	200,000
		Total Miscellaneous Revenues	\$ 47,139	\$ 200,000	\$ 200,000	\$ 200,000
Non-Operating Revenue						
		42010:Investment Income	\$ 27,152	\$ 20,000	\$ 6,529	\$ 6,529
		42005:Fair Market Value Adjustment	(8,768)	-	-	-
		Total Non-Operating Revenue	\$ 18,384	\$ 20,000	\$ 6,529	\$ 6,529
Other Financing Sources						
		49050:Contributions from General Fund	-	-	-	-
		49060:Contributions from Other Funds	-	-	-	-
		Total Other Financing Sources	\$ -	\$ -	\$ -	\$ -
Total Open Space Funds Financing Sources			\$ 273,238	\$ 430,000	\$ 417,529	\$ 417,529
Public Safety Operations Funds						
Charges for Services						
		46070:Legal Services	350	10,000	10,000	10,000
		46150:Court Fees and Costs	57,531	82,114	70,000	70,000
		46170:Law Enforcement Services	7,529,030	8,608,310	8,632,770	8,632,770
		46200:Health Fees	2,284	4,144	-	-
		46260:Institutional Care and Services	524,717	450,000	-	-
		46360:Other Fees and Charges	1,044,323	1,105,968	1,214,950	1,214,950
		Total Charges for Services	\$ 9,158,235	\$ 10,260,536	\$ 9,927,720	\$ 9,927,720
Donations						
		47010:Donations	52,304	-	155,000	155,000
		Total Donations	\$ 52,304	\$ -	\$ 155,000	\$ 155,000
Fines, Forfeits & Penalties						
		41520:Vehicle Code Fines - Other	87,957	114,750	113,300	113,300
		41530:Other Court Fines	158,443	25,400	10,300	10,300
		41540:Forfeitures and Penalties	5,563	5,000	5,000	5,000
		Total Fines, Forfeits & Penalties	\$ 251,964	\$ 145,150	\$ 128,600	\$ 128,600
Intergovernmental Revenue						
		43100:Federal Aid - Medi-Cal	-	-	-	-
		43220:Federal Aid - Other Programs	1,544,952	1,167,386	880,669	880,669
		44270:State Aid - Other Programs	6,843,491	7,253,529	7,444,540	7,444,540

continued

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
		44290:State Aid - Public Safety Services-Proposition 172	47,621,526	50,558,397	53,902,815	53,902,815
		44300:State Aid - Sales Tax Realignment for Public Safety	7,786,512	7,990,120	8,270,065	8,270,065
		44310:State Aid - Supplemental Law Enforcement	612,389	543,176	603,812	603,812
		44320:State Peace Officers Training	234,803	44,921	44,921	44,921
		45010:Aid from Other Agencies	5,928,052	5,218,043	5,317,544	5,317,544
		45040:Aid from Other Placer County	(43,371)	-	-	-
		Total Intergovernmental Revenue	\$ 70,528,354	\$ 72,775,572	\$ 76,464,366	\$ 76,464,366
		Licenses, Permits & Franchises				
		41090:Other Licenses and Permits	19,364	24,028	18,650	18,650
		Total Licenses, Permits & Franchises	\$ 19,364	\$ 24,028	\$ 18,650	\$ 18,650
		Miscellaneous Revenues				
		46430:Insurance - Other	240,952	267,022	280,000	280,000
		48030:Miscellaneous	623,294	1,036,522	582,604	582,604
		Total Miscellaneous Revenues	\$ 864,246	\$ 1,303,544	\$ 862,604	\$ 862,604
		Non-Operating Revenue				
		42005:Fair Market Value Adjustment	2,333	-	-	-
		42010:Investment Income	(333)	90,700	40,000	40,000
		Total Non-Operating Revenue	\$ 2,000	\$ 90,700	\$ 40,000	\$ 40,000
		Other Financing Sources				
		49030:Proceeds from Sale of Capital Assets	98,467	100,985	145,881	145,881
		49040:Gain/Loss on F/A Disposal	9,114	-	-	-
		49050:Contributions from General Fund	122,500,000	130,165,651	135,245,640	135,245,640
		49060:Contributions from Other Funds	2,158	70,000	70,000	70,000
		49080:Operating Transfers In	261,969	705,194	541,000	541,000
		Total Other Financing Sources	\$ 122,871,708	\$ 131,041,830	\$ 136,002,521	\$ 136,002,521
		Taxes				
		40060:Taxes - Current Unsecured Property	204,491	252,012	291,775	291,775
		Total Taxes	\$ 204,491	\$ 252,012	\$ 291,775	\$ 291,775
		Total Public Safety Operations Funds Financing Sources	\$ 203,952,665	\$ 215,893,372	\$ 223,891,236	\$ 223,891,236
		Public Ways and Facilities Funds				
		Charges for Services				
		46090:Planning and Engineering Services	34,055	40,000	40,000	40,000
		46190:Road and Street Services	1,057,866	10,000	10,000	10,000
		46360:Other Fees and Charges	4,643,190	6,255,186	3,220,000	3,220,000
		Total Charges for Services	\$ 5,735,111	\$ 6,305,186	\$ 3,270,000	\$ 3,270,000
		Fines, Forfeits & Penalties				
		41510:Vehicle Code Fines	10,249	10,000	7,500	7,500
		Total Fines, Forfeits & Penalties	\$ 10,249	\$ 10,000	\$ 7,500	\$ 7,500
		Grant Revenue (F&A)				
		42840:Facilities and Administration Cost Revenue	898,443	-	-	-
		Total Grant Revenue (F&A)	\$ 898,443	\$ -	\$ -	\$ -
		Intergovernmental Revenue				
		43210:Federal Aid - Construction	29,548,329	42,838,000	30,073,000	30,073,000
		43220:Federal Aid - Other Programs	1,294,599	803,000	531,162	531,162
		44020:State Highway Users Tax	12,200,000	13,622,028	13,626,212	13,626,212
		44040:State Match	-	-	-	-
		44260:State Aid - Construction	8,080,164	1,334,712	2,773,000	2,773,000

Fund	Financing Source Category	Financing Source Account	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5	6	7
		44270:State Aid - Other Programs				
		45010:Aid from Other Agencies	18,249	-	-	-
		Total Intergovernmental Revenue	\$ 51,141,342	\$ 58,597,740	\$ 47,003,374	\$ 47,003,374
		Licenses, Permits & Franchises				
		41070:Road and Privilege Permit	39,415	60,000	60,000	60,000
		Total Licenses, Permits & Franchises	\$ 39,415	\$ 60,000	\$ 60,000	\$ 60,000
		Miscellaneous Revenues				
		48030:Miscellaneous	337,769	2,532,000	204,000	204,000
		Total Miscellaneous Revenues	\$ 337,769	\$ 2,532,000	\$ 204,000	\$ 204,000
		Non-Operating Revenue				
		42005:Fair Market Value Adjustment	(22,459)	-	-	-
		42010:Investment Income	(1,648)	-	-	-
		Total Non-Operating Revenue	\$ (24,107)	\$ -	\$ -	\$ -
		Other Financing Sources				
		49030:Proceeds from Sale of Capital Assets	12,245	50,000	50,000	50,000
		49050:Contributions from General Fund	-	3,770,900	3,770,896	3,770,896
		49060:Contributions from Other Funds	100,000	-	-	-
		49080:Operating Transfers In	20,099,098	21,983,362	22,307,584	22,307,584
		49120:Long Term Debt Proceeds	-	-	-	-
		Total Other Financing Sources	\$ 20,211,344	\$ 25,804,262	\$ 26,128,480	\$ 26,128,480
		Taxes				
		40150:Sales and Use Taxes	2,043,026	2,045,000	1,400,000	1,400,000
		Total Taxes	\$ 2,043,026	\$ 2,045,000	\$ 1,400,000	\$ 1,400,000
		Total Public Ways and Facilities Funds Financing Sources	\$ 80,392,590	\$ 95,354,188	\$ 78,073,354	\$ 78,073,354
		Special Aviation Funds				
		Intergovernmental Revenue				
		44010:State Aid - Aviation	10,000	10,000	10,000	10,000
		Total Intergovernmental Revenue	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		Non-Operating Revenue				
		42005:Fair Market Value Adjustment	(428)	-	-	-
		42010:Investment Income	1,506	15	-	-
		Total Non-Operating Revenue	\$ 1,078	\$ 15	\$ -	\$ -
		Total Special Aviation Funds Financing Sources	\$ 11,078	\$ 10,015	\$ 10,000	\$ 10,000
		Special Revenue Grants				
		Non-Operating Revenue				
		42010:Investment Income	\$ -	\$ -	\$ -	\$ -
		Total Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -
		Total Special Revenue Grants Financing Sources	\$ -	\$ -	\$ -	\$ -
		Total Special Revenue Funds Financing Sources	\$ 531,602,084	\$ 579,217,593	\$ 583,894,746	\$ 583,894,746
		TOTAL ALL FUNDS	\$ 932,121,763	\$ 946,218,132	\$ 968,131,966	\$ 968,131,966