

**Purpose:**

Non-Departmental appropriations exist for the purpose of funding county needs not associated with specific departments. Each appropriation serves a different long-standing purpose to support the many functions of county operations as efficiently as possible.

**County Executive Office - Non-Departmental  
Cost Center Summary  
Fiscal Year 2021-22**

Cost Center	FY 2019-20 Actuals	FY 2020-21 Adopted Budget	FY 2021-22 Recommended Budget	FY 2021-22 Adopted Budget	YOY % Change
<b>General Fund</b>					
Appropriation for Contingencies	\$ 4,675,216	\$ 6,284,989	\$ 7,646,733	\$ 7,646,733	21.67%
Community and Agency Support	12,970,070	12,520,049	7,971,412	7,971,412	-36.33%
GF-Contribution to Facilities & Infrastructure	31,411,962	13,673,358	20,278,905	20,278,905	48.31%
Criminal Justice Other Programs	11,855,157	12,654,651	13,572,006	13,572,006	7.25%
GF-Contribution to Public Safety	122,580,395	131,865,962	137,231,887	137,231,887	4.07%
Contribution to Other Debt Service	-	-	-	-	0.00%
GF-Contribution to Health and Human Services	37,799,943	42,467,690	44,781,775	44,781,775	5.45%
GF-Contribution to Library	-	1,869,237	1,869,237	1,869,237	0.00%
<b>Total General Fund</b>	<b>\$ 221,292,742</b>	<b>\$ 219,466,699</b>	<b>\$ 231,482,718</b>	<b>\$ 231,482,718</b>	<b>5.48%</b>
<b>Public Safety Fund</b>					
Criminal Justice CEO	\$ 58,356	\$ 256,661	\$ (273,673)	\$ (273,673)	-206.63%
<b>Lake Tahoe Tourism &amp; Promotions Fund</b>					
Lake Tahoe Tourism & Promotions	\$ 11,799,912	\$ 22,176,906	\$ 20,118,330	\$ 20,118,330	-9.28%
<b>Open Space Fund</b>					
Open Space	\$ 1,197,628	\$ 333,267	\$ 320,184	\$ 320,184	-3.93%
<b>Other Debt Service Fund</b>					
Other Debt Service	\$ 4,168,081	\$ 4,169,202	\$ 4,189,813	\$ 4,189,813	0.49%

**Contingencies – Cost Center 10017**

**Purpose:**

Provides funding for unbudgeted emergency or other unanticipated but essential expenditures that may occur in the General Fund and includes the estimated general-purpose revenues that fund the unreimbursed portions of General Fund department appropriations. During the year, funds may be appropriated from this budget unit only upon a four-fifths vote of the Board of Supervisors.

**Major Budget Adjustments and Initiatives:**

- Increase in Current Secured Property Taxes of \$7.7 million.
- Increase in Property Tax In-Lieu of Vehicle License Fee of \$2.5 million.
- Increase in Sales and Use Taxes of \$1.1 million.
- Increase in Residual Property Taxes of \$1.1 million.
- Decrease in Hotel / Motel Tax of \$750,000.
- Decrease of Penalties and Costs on Delinquent Taxes of \$1 million.
- Increase in Federal Aid - Other Programs of \$879,755.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Casino - Sales Tax In Lieu and TOT	7,539,204	7,861,960	7,861,960	7,861,960
Assessment and Tax Collection Fees	30,713	-	-	-
Penalties and Costs on Delinquent Taxes	3,569,295	4,500,000	3,500,000	3,500,000
Federal Aid - Other Programs	879,755	-	879,755	879,755
Other In-Lieu Taxes	331,717	315,000	315,000	315,000
State Aid - Mandated Costs	51,665	-	-	-
Property Tax ABX1_26 Asset Distribution Apportionment	22,561	-	-	-
State Homeowners Property Tax Relief	948,543	944,000	944,000	944,000
Franchises	2,475,368	1,900,000	2,400,000	2,400,000
Miscellaneous	329,103	250,000	250,000	250,000
Investment Income	2,779,230	3,000,000	3,000,000	3,000,000
Transfer In A-87 Costs	2,719,202	230,331	1,023,186	1,023,186
Pass-Through Property Taxes	3,974,772	3,835,000	4,376,500	4,376,500
Taxes - Property Tax Impounds	-	(3,000)	-	-
Taxes - Railroad Unitary Property	110,355	110,000	110,000	110,000
Taxes - Delinquent Supplemental Property	3,474	-	-	-
Taxes - Current Unsecured Property	2,591,246	2,805,000	3,277,554	3,277,554
Taxes - Unitary and Op Non-Unitary Property	3,596,920	3,500,000	3,677,000	3,677,000
Taxes - Delinquent Secured Property	(2,606)	(125,000)	(125,000)	(125,000)
Taxes - Current Supplemental Property	3,653,668	3,000,000	3,000,000	3,000,000
Taxes - Delinquent Unsecured Property	21,252	35,000	35,000	35,000
Hotel / Motel Tax	7,166,718	8,750,000	8,000,000	8,000,000
Taxes - Current Secured Property	130,000,000	136,790,000	144,505,682	144,505,682
Sales and Use Taxes	22,300,000	24,389,566	25,468,269	25,468,269
Other Taxes	213,584	216,000	216,000	216,000
Residual Property Taxes	4,494,377	3,848,000	4,948,500	4,948,500
Taxes - Property Tax In-Lieu of Vehicle License Fee	43,300,000	44,900,000	47,366,000	47,366,000
Fair Market Value Adjustment	(495,476)	-	-	-
<b>Total Revenue</b>	<b>\$ 242,604,642</b>	<b>\$ 251,051,857</b>	<b>\$ 265,029,406</b>	<b>\$ 265,029,406</b>
<b>Expenditures / Appropriations</b>				
Appropriation for Contingencies	-	4,844,000	5,015,000	5,015,000
Maintenance - Janitorial	154,598	-	-	-
Transfer Out A-87 Costs	1,890,847	(455,397)	588,219	588,219
Intra Fund Services	280,256	-	-	-
Misc Expense	119,449	-	-	-
Maintenance - Building	-	-	1,247,645	1,247,645
Professional and Special Services - General	50,205	-	-	-
Professional and Special Services - Information Technology	44,337	29,123	16,875	16,875

continued

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
Professional and Special Services - Technical, Engineering and Environmental	748,465	1,036,089	-	-
Retirement	(3,320,695)	-	-	-
Operating Transfer Out	50,783	413,174	413,174	413,174
Contributions to Other Funds	4,472,497	-	-	-
Utilities	184,474	418,000	365,820	365,820
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,675,216</b>	<b>\$ 6,284,989</b>	<b>\$ 7,646,733</b>	<b>\$ 7,646,733</b>
<b>Total</b>	<b>\$ 237,929,425</b>	<b>\$ 244,766,868</b>	<b>\$ 257,382,673</b>	<b>\$ 257,382,673</b>

## Community and Agency Support - Cost Center 10018

### Purpose:

Provides funding for other agencies, operating and proprietary funds, and to contractors for professional and special services rendered to Placer County. Community and Agency Support funding recommendations are for the following agencies and services:

### Major Budget Adjustments and Initiatives:

- Decrease in Contributions to Other Funds of \$1 million due to removal of one-time General Fund contribution to Fleet.
- Decrease in Professional and Special Services - General of \$3.7 million primarily due to the reduction of projects and grants in the French Meadows Watershed Health Project Group.
- Decrease in Other Fees and Charges of \$3.6 million for reduced funding of French Meadows Watershed Health Project Group.

Middle Fork Projects	\$ 2,946,353
Contribution to Countywide Systems	500,000
Economic and Fiscal Studies	250,000
Professional Services - Various	555,000
Uninsurable Defense Costs	730,000
Contributions to Other Departments	500,000
Retiree Sick Leave Benefit Department Set-Aside	500,000
Countywide Radio	387,720
Legislative Advocate Contracts	260,885
Sierra-Sacramento Valley Emergency Medical Services	212,000
Local Agency Formation Commission	151,870
Area 4 Agency on Aging	145,870
Contribution to Flood Control District	136,100
Other Community Support, Membership, and Contribution	120,363
Innovation Projects	100,000
Special Community Contributions - Revenue Sharing Program	100,000
Placer County Air Pollution Control District	58,500
California State Association of Counties	51,650
CalPERS Replacement Fund Contribution	29,530
Tahoe Regional Planning Agency	44,998
Placer County Resource Conservation District	40,500
Law Enforcement Chaplaincy	35,000
Sacramento Area Council of Governments	35,000
Tahoe Advanced Planning and Economic Development	25,000
Placer County Law Library	20,000
Regional Council of Rural Counties	14,500
Contribution to General Liability Insurance	9,573
Fish & Game	6,000
Gold Country Fair	5,000
<b>Total Recommended Funding</b>	<b>\$ 7,971,412</b>

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Other Fees and Charges	3,602,312	6,500,000	2,946,353	2,946,353
Forfeitures and Penalties	86,516	50,000	50,000	50,000
Contributions from Other Funds	678,968	-	-	-
<b>Total Revenue</b>	<b>\$ 4,367,796</b>	<b>\$ 6,550,000</b>	<b>\$ 2,996,353</b>	<b>\$ 2,996,353</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	386,880	387,720	387,720	387,720
Contributions to Other Agencies	527,659	812,168	810,840	810,840
Insurance	6,699	5,102	9,573	9,573
Intra Fund Services	560,727	468,000	480,000	480,000
Professional / Membership Dues	135,161	145,655	192,548	192,548
Misc Expense	50,155	-	-	-
Printing	2,901	-	4,535	4,535
Professional and Special Services - General	5,298,932	7,767,122	4,112,238	4,112,238
Professional and Special Services - Information Technology	18,130	36,814	45,248	45,248
Food	1,183	-	-	-
Other Supplies	56	-	-	-
Rents and Leases - Buildings & Improvements	881	-	-	-
Advertising	967	-	-	-
Intangible Assets - Non Depreciable	2,359,606	-	-	-
Professional and Special Services - Technical, Engineering and Environmental	16,434	-	-	-
Professional and Special Services - County	49,000	101,475	49,000	49,000
Employee Paid Sick Leave	-	500,000	500,000	500,000
Special Contributions	91,450	-	100,000	100,000
Special Department Expense	(34,820)	-	180	180
Contributions to Other Funds	3,497,721	2,295,993	1,279,530	1,279,530
Transportation and Travel	348	-	-	-
<b>Total Expenditures / Appropriations</b>	<b>\$ 12,970,070</b>	<b>\$ 12,520,049</b>	<b>\$ 7,971,412</b>	<b>\$ 7,971,412</b>
<b>Total</b>	<b>\$ (8,602,274)</b>	<b>\$ (5,970,049)</b>	<b>\$ (4,975,059)</b>	<b>\$ (4,975,059)</b>

**Contribution to Facilities & Infrastructure – Cost Center 10019****Purpose:**

Provides a General Fund contribution for the repair, replacement, or improvement of the County's infrastructure, including facilities and roads, and supports associated funding plans approved to construct new facilities needed to accommodate service delivery to the public in Placer County.

**Major Budget Adjustments and Initiatives:**

- Increase in Operating Transfers Out - Capital Improvements of \$5.5 million for one-time contributions for HHS Building Contribution, PCGC Contribution, Fire State Rehabilitation Project, and Warehouse Project.
- Increase in Contributions to Other Funds of \$1.1 million for one-time contributions to Parks fuel load reduction, Parks capital asset replacement program, and Hidden Falls Trail Expansion grant match.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Transfer In A-87 Costs	6,410,919	7,742,753	8,274,800	8,274,800
<b>Total Revenue</b>	<b>\$ 6,410,919</b>	<b>\$ 7,742,753</b>	<b>\$ 8,274,800</b>	<b>\$ 8,274,800</b>
<b>Expenditures / Appropriations</b>				
Contributions to Other Funds	25,837,066	350,000	1,484,200	1,484,200
Operating Transfer Out - Capital Improvements	1,549,000	9,552,462	15,023,809	15,023,809
Operating Transfer Out	255,000	-	-	-
Operating Transfer Out - Roads	3,770,896	3,770,896	3,770,896	3,770,896
<b>Total Expenditures / Appropriations</b>	<b>\$ 31,411,962</b>	<b>\$ 13,673,358</b>	<b>\$ 20,278,905</b>	<b>\$ 20,278,905</b>
<b>Total</b>	<b>\$ (25,001,043)</b>	<b>\$ (5,930,605)</b>	<b>\$ (12,004,105)</b>	<b>\$ (12,004,105)</b>

**Criminal Justice Other Programs – Cost Center 10021****Purpose:**

Provides funding for the Grand Jury, Indigent Defense, and Court Operations. The Grand Jury is a public body with authority to investigate complaints from citizens and provide oversight and review of local government operations, financial management, and officials and their staff, and provides assistance to the District Attorney regarding criminal matters. Indigent Defense is provided through contracts with local law firms and attorneys, and is responsible for representing all indigent persons assigned legal counsel by the Placer County Courts. Court Operations is an appropriation used to budget an annual Maintenance of Effort (MOE) payment to the State that is required by the Trial Court Funding Act of 1997. The budget also includes reimbursements to General Fund departments that provide services to court related programs and services provided directly to the Courts resulting from local agreements.

**Major Budget Adjustments and Initiatives:**

- Increase in Professional and Special Services - Legal of \$915,999 for adjusted contract expenses.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Legal Services	9,482	9,000	9,000	9,000
Court Fees and Costs	21,364	25,000	25,000	25,000
Other Court Fines	2,193,330	2,202,500	2,202,500	2,202,500
Vehicle Code Fines	17,923	21,500	21,500	21,500
Forfeitures and Penalties	301,070	331,000	331,000	331,000
Vehicle Code Fines - Other	15,182	15,000	15,000	15,000
Contributions from Other Funds	42,556	60,000	60,000	60,000
<b>Total Revenue</b>	<b>\$ 2,600,907</b>	<b>\$ 2,664,000</b>	<b>\$ 2,664,000</b>	<b>\$ 2,664,000</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	4,929	-	3,000	3,000
St Ct Oper - MOE	1,751,423	1,746,181	1,746,181	1,746,181
Contributions to Other Agencies	185,168	180,000	192,000	192,000
Food	200	250	200	200
Maintenance - Janitorial	7,844	-	-	-
Insurance	20,755	20,771	15,967	15,967
Transfer Out A-87 Costs	172,339	87,270	160,353	160,353
Intra Fund Services	48,000	53,000	-	-
Grand Jury Meetings	35,790	35,000	40,000	40,000
Defense Experts	147,788	300,000	225,000	225,000
Janitorial Supplies	-	-	550	550
Maintenance - Building	-	-	61,053	61,053
Professional / Membership Dues	70	-	170	170
Advertising	36	-	-	-
Training / Education	-	-	3,600	3,600
Maintenance	6,086	-	6,800	6,800
Campus Services - PCGC	5,659	-	-	-
Drug & Alcohol Testing	2,000	10,000	8,000	8,000
Other Supplies	732	2,500	815	815
Postage	2,917	2,947	2,075	2,075
Printing	3,153	1,000	6,556	6,556
Professional and Special Services - Legal	9,018,718	9,694,040	10,610,039	10,610,039
Professional and Special Services - Information Technology	32,355	30,842	65,859	65,859
Professional and Special Services - Technical, Engineering and Environmental	20,549	49,164	-	-
Professional and Special Services - County	-	5,264	-	-
Professional and Special Services - General	59,047	97,880	87,200	87,200
Professional and Special Services - Health	274,570	280,000	280,000	280,000
PC Acquisition	8,535	-	8,540	8,540
Transportation and Travel	23,174	31,000	24,000	24,000
Utilities	17,500	24,573	22,187	22,187
Workers Comp Insurance	5,819	2,969	1,861	1,861
<b>Total Expenditures / Appropriations</b>	<b>\$ 11,855,157</b>	<b>\$ 12,654,651</b>	<b>\$ 13,572,006</b>	<b>\$ 13,572,006</b>
<b>Total</b>	<b>\$ (9,254,249)</b>	<b>\$ (9,990,651)</b>	<b>\$ (10,908,006)</b>	<b>\$ (10,908,006)</b>

**Contribution to Public Safety – Cost Center 10022****Purpose:**

Provides a General Fund contribution to the Sheriff, District Attorney, and Probation departments. In addition, this budget includes an annual contribution to the Fire Control Fund for county fire protection services.

**Major Budget Adjustments and Initiatives:**

- Increase in Contributions to Other Funds of \$5.5 million for support of ongoing Public Safety operations.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Expenditures / Appropriations</b>				
Transfer Out A-87 Costs	119,931	(23,068)	(111,753)	(111,753)
Operating Transfer Out	-	2,098,000	2,098,000	2,098,000
Contributions to Other Funds	122,460,464	129,791,030	135,245,640	135,245,640
<b>Total Expenditures / Appropriations</b>	<b>\$ 122,580,395</b>	<b>\$ 131,865,962</b>	<b>\$ 137,231,887</b>	<b>\$ 137,231,887</b>
<b>Total</b>	<b>\$ (122,580,395)</b>	<b>\$ (131,865,962)</b>	<b>\$ (137,231,887)</b>	<b>\$ (137,231,887)</b>

**General Fund Contribution to Health and Human Services – Cost Center 10053****Purpose:**

Provides funding necessary to maintain direct services to the public in Health and Human Services programs in keeping with Board established priorities.

**Major Budget Adjustments and Initiatives:**

- Increase in Contributions to Other Funds of \$2.3 million to balance the Health and Human Services Fund.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Expenditures / Appropriations</b>				
Contributions to Other Funds	37,799,943	42,467,690	44,781,775	44,781,775
<b>Total Expenditures / Appropriations</b>	<b>\$ 37,799,943</b>	<b>\$ 42,467,690</b>	<b>\$ 44,781,775</b>	<b>\$ 44,781,775</b>
<b>Total</b>	<b>\$ (37,799,943)</b>	<b>\$ (42,467,690)</b>	<b>\$ (44,781,775)</b>	<b>\$ (44,781,775)</b>

**General Fund Contribution to Library – Cost Center 10054****Purpose:**

Provides funding necessary to support Library services.

**Major Budget Adjustments and Initiatives:**

- None.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Expenditures / Appropriations</b>				
Contributions to Other Funds	-	1,869,237	1,869,237	1,869,237
<b>Total Expenditures / Appropriations</b>	<b>\$ -</b>	<b>\$ 1,869,237</b>	<b>\$ 1,869,237</b>	<b>\$ 1,869,237</b>
<b>Total</b>	<b>\$ -</b>	<b>\$ (1,869,237)</b>	<b>\$ (1,869,237)</b>	<b>\$ (1,869,237)</b>

**Criminal Justice CEO – Cost Center 10016****Purpose:**

Provides funding for unbudgeted emergency or other unanticipated but essential expenditures for the Public Safety Fund.

**Major Budget Adjustments and Initiatives:**

- Decrease in Equipment of \$258,530 for removal of one-time expenses related to the jail surveillance project.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
State Aid - Sales Tax Realignment for Public Safety	377,957	132,774	140,000	140,000
Fair Market Value Adjustment	(9,928)	-	-	-
Other Fees and Charges	24,585	150,000	150,000	150,000
Investment Income	32,529	90,000	40,000	40,000
<b>Total Revenue</b>	<b>\$ 425,144</b>	<b>\$ 372,774</b>	<b>\$ 330,000</b>	<b>\$ 330,000</b>
<b>Expenditures / Appropriations</b>				
Equipment	8,940	258,530	-	-
Insurance	422	320	67	67
Operating Transfer Out	-	150,000	150,000	150,000
Transfer Out A-87 Costs	47,822	(156,680)	(425,314)	(425,314)
Professional and Special Services - Information Technology	1,172	4,491	1,574	1,574
<b>Total Expenditures / Appropriations</b>	<b>\$ 58,356</b>	<b>\$ 256,661</b>	<b>\$ (273,673)</b>	<b>\$ (273,673)</b>
<b>Total</b>	<b>\$ 366,788</b>	<b>\$ 116,113</b>	<b>\$ 603,673</b>	<b>\$ 603,673</b>

**Lake Tahoe Tourism & Promotion – Cost Center 10020****Purpose:**

Provides funding for administration of various marketing, visitor services, capital improvement programs, and various Tahoe services for the Lake Tahoe area.

**Major Budget Adjustments and Initiatives:**

- Increase in Contribution to Other Funds of \$600,637 due primarily to the addition of the microtransit program and expanded park and ride service.
- Increase in Professional and Special Services – General of \$696,617 for adjusted contract expenses.
- Decrease in Project Costs of \$1.5 million to reflect updated project expenses.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Miscellaneous	19,871	-	-	-
Investment Income	240,326	50,000	50,000	50,000
Fair Market Value Adjustment	(63,727)	-	-	-
Hotel / Motel Tax	10,192,873	10,800,000	10,800,000	10,800,000
<b>Total Revenue</b>	<b>\$ 10,389,344</b>	<b>\$ 10,850,000</b>	<b>\$ 10,850,000</b>	<b>\$ 10,850,000</b>
<b>Expenditures / Appropriations</b>				
Insurance	12,304	15,731	11,715	11,715
Intra Fund Services	769,117	961,945	-	-
Professional and Special Services - General	4,410,096	5,258,818	5,955,435	5,955,435
Intrafund Transfers / Services Out	-	-	915,737	915,737
Professional and Special Services - Information Technology	34,187	72,680	51,859	51,859
Project Costs	3,478,719	13,621,069	10,336,284	10,336,284
Contributions to Other Funds	2,095,489	2,246,663	2,847,300	2,847,300
Operating Transfer Out - Capital Improvements	1,000,000	-	-	-
<b>Total Expenditures / Appropriations</b>	<b>\$ 11,799,912</b>	<b>\$ 22,176,906</b>	<b>\$ 20,118,330</b>	<b>\$ 20,118,330</b>
<b>Total</b>	<b>\$ (1,410,569)</b>	<b>\$ (11,326,906)</b>	<b>\$ (9,268,330)</b>	<b>\$ (9,268,330)</b>

**Open Space – Cost Center 10023****Purpose:**

Provides funding as a mechanism for acquisition of open space property, easements, and capital improvements in support of incentive-based programs which conserve Placer County's diversity of landscapes and natural resources. These programs support the economic viability of the County, enhance property values, and further the natural resource goals of the Placer County General Plan. These programs also support retention of important scenic and historic areas, preserve diversity of plant and animal communities, and protect endangered and other special status plant and animal species.

**Major Budget Adjustments and Initiatives:**

- None.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

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

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Donations	207,715	210,000	211,000	211,000
Miscellaneous	47,139	200,000	200,000	200,000
Fair Market Value Adjustment	(8,768)	-	-	-
Investment Income	27,152	20,000	6,529	6,529
<b>Total Revenue</b>	<b>\$ 273,238</b>	<b>\$ 430,000</b>	<b>\$ 417,529</b>	<b>\$ 417,529</b>
<b>Expenditures / Appropriations</b>				
Contributions to Other Agencies	135,900	120,000	120,000	120,000
Insurance	211	1,744	184	184
Land	1,060,932	-	-	-
Professional and Special Services - Information Technology	585	11,523	-	-
Special Department Expense	-	200,000	200,000	200,000
<b>Total Expenditures / Appropriations</b>	<b>\$ 1,197,628</b>	<b>\$ 333,267</b>	<b>\$ 320,184</b>	<b>\$ 320,184</b>
<b>Total</b>	<b>\$ (924,390)</b>	<b>\$ 96,733</b>	<b>\$ 97,345</b>	<b>\$ 97,345</b>

**Other Debt Service – Cost Center 10025****Purpose:**

Provides funding for repayment of long-term lease and bond payment obligations, as well as the associated costs for administering the trustee bank and for required annual disclosure statements.

**Major Budget Adjustments and Initiatives:**

- None.

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

**Budget Unit: Debt Service Fund**  
**Function: Reporting Public Protection**  
**Cost Center: CC10025 Other Debt Service**

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Investment Income	8,762	4,800	4,800	4,800
Fair Market Value Adjustment	(1,329)	-	-	-
Contributions from Other Funds	4,170,219	4,164,402	4,185,013	4,185,013
<b>Total Revenue</b>	<b>\$ 4,177,652</b>	<b>\$ 4,169,202</b>	<b>\$ 4,189,813</b>	<b>\$ 4,189,813</b>
<b>Expenditures / Appropriations</b>				
Insurance	7,258	7,324	5,610	5,610
Lease Purchase Interest	1,116,848	998,272	861,633	861,633
Intra Fund Services	11,900	8,900	8,900	8,900
Professional and Special Services - Information Technology	20,167	25,606	19,570	19,570
Professional and Special Services - General	1,908	4,100	4,100	4,100
Lease Purchase Principal	3,010,000	3,125,000	3,290,000	3,290,000
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,168,081</b>	<b>\$ 4,169,202</b>	<b>\$ 4,189,813</b>	<b>\$ 4,189,813</b>
<b>Total</b>	<b>\$ 9,571</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>