



MEMORANDUM
COUNTY EXECUTIVE OFFICE
County of Placer

TO: Honorable Board of Supervisors **DATE:** May 24, 2022
FROM: Todd Leopold, County Executive Officer
BY: Daniel Chatigny, Deputy County Executive Officer
SUBJECT: Fiscal Year 2021-22 3rd Quarter Fiscal Update

ACTION REQUESTED

1. Receive a FY 2021-22 3rd Quarter Fiscal Update including American Rescue Plan Act funds (Attachment A).
2. Approve a FY 2021-22 Consolidated Budget Amendment (AM-00646) for various County Operating and Proprietary budgets (Attachment B).
3. Approve a FY 2021-22 Consolidated Budget Amendment (AM-00647) for Lighting Districts, Lighting and Landscape Districts, Benefit Assessment Districts, County Service Area Zones, Permanent Road Divisions, and Sewer Maintenance Districts governed by the Board of Supervisors (Attachment C).
4. Approve the purchase of Fixed Assets (Attachment D) and delegate authority to the Purchasing Agent to execute related purchase orders including those in excess of \$100,000.
5. Approve a reallocation of American Rescue Plan Act funds

BACKGROUND

The current fiscal year budgets for County operating funds in the amount of \$1,024,477,507, Proprietary funds in the amount of \$134,961,171 and Special Districts in the amount of \$34,532,160 were adopted by the Board on June 22, 2021. To maintain fiscal transparency the CEO is committed to providing the Board of Supervisors quarterly budget updates. The County Executive Office presented a first quarter update to the Board on November 16, 2021 and a mid-year update on February 22, 2022. Staff have analyzed current FY 2021-22 revenues and expenditures through the third quarter (July through March) as compared to FY 2020-21 and presents this update to inform on the current projections for this fiscal year.

Fiscal Year 2021-22 Revenue and Expense Projections

The FY 2021-22 budget adoption assumed full recovery in Sales Tax revenues and increased property tax revenue, the primary revenue source for the General Fund. Current revenue projections are meeting and/or exceeding budgeted expectations. Staff has included a summary of property tax and sales tax-related revenue projections in Attachment A. Expense projections are generally in line with budget for this point in the fiscal year.

Third Quarter Consolidated Budget Amendment

Consolidated budget amendments for various county budgets is being submitted for consideration. CEO approved amendments and their impact on county fund balances are summarized below and are detailed in the consolidated budget amendments (Attachments B and C).

Fund	Debit Amount	Credit Amount	Increase / (Use) of Fund Balance
General Fund	\$ 13,030,960	\$ 4,037,100	\$ (8,993,860)
Open Space Fund	\$ 78,917	\$ 2,917	\$ (76,000)
Public Safety Fund	\$ 2,290,260	\$ 782,386	\$ (1,507,874)
Road Fund	\$ 3,660,000	\$ 3,600,000	\$ (60,000)
Capital Fund	\$ 1,589,940	\$ 895,240	\$ (694,700)
Fire Fund	\$ 100,000	\$ -	\$ (100,000)
IT Fund	\$ 1,063,778	\$ 1,063,778	\$ -
Countywide Radio	\$ 39,814	\$ 39,814	\$ -
Total	\$ 21,853,668	\$ 10,421,235	\$ (11,432,433)

Fixed Assets

The third quarter consolidated budget amendments include multiple fixed asset requests. The assets are detailed in Attachment D.

American Rescue Plan

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law. One aspect of the ARPA established the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund (together, the Funds). The intention of the Fiscal Recovery Funds is to build on and expand support for the COVID-19 public health emergency provided previously through the CARES Act.

Placer County will be given a direct allocation of \$77,370,739 of Fiscal Recovery Funds. The first installment of \$38,685,369.50, representing 50% of the total allocation, was received on May 19, 2021. The remaining 50% is expected to be received before the end of the fiscal year. Funds can be used to cover costs incurred beginning March 3, 2021, and all funds must be obligated by December 31, 2024. All funds must be fully spent, and all work completed, by December 31, 2026. The Final Rule was added to the Federal Register on January 27, 2022 and became effective April 1, 2022. One significant change in the Final Rule is that the Revenue Loss category has been updated to allow all receiving entities the option of accepting up to \$10 million without having to calculate actual revenue loss during the defined periods. This is not an additional \$10 million of ARPA funds but will require the Board approve a modification to the current allocation of funds.

The Third Quarter Fiscal Update report (Attachment A) contains an update on planned uses of ARPA funds and expenditures to date. The report also discusses the change in ARPA allocations of funds.

FISCAL IMPACT

The Q3 Consolidated Budget Amendment details fiscal impacts to multiple county budgets and funds.

ATTACHMENTS

Attachment A – FY 2021-22 Q3 Fiscal Update

Attachment B – FY 2021-22 Q3 Consolidated Budget Amendment for County Operating and Proprietary Funds

Attachment C – FY 2021-22 Q3 Consolidated Budget Amendment for Special Districts

Attachment D – FY 2021-22 Q3 Fixed Asset List



**MEMORANDUM
COUNTY EXECUTIVE OFFICE
ADMINISTRATION**
County of Placer

Attachment A

TO: Honorable Board of Supervisors **DATE:** March 24, 2022

FROM: Todd Leopold, County Executive Officer
By: Daniel Chatigny, Deputy County Executive Officer

SUBJECT: Fiscal Year 2021-22 3rd Quarter Fiscal Update

FISCAL YEAR 2021-22 REVENUES

PROPERTY TAXES

Property Taxes remain the County’s largest single source of General Fund discretionary revenue. The Fiscal Year 2021-22 budget was adopted with a projected 4.5% increase in property tax revenue. With the publication of the property tax roll, the anticipated General Fund property tax revenue is expected to come in at \$222,927,751, or a 6.2% increase.

SALES TAX-RELATED REVENUES

Below is a chart reflecting where Sales Tax projections are for the current fiscal year and as compared to the third quarter of FY 2020-21:

	FY 2020-21 Budget	FY 2020-21 Q3 actuals	FY 2020-21 FYE Actual	Variance
GF Sales Tax	\$ 17,941,566	\$ 12,537,012	\$ 20,557,646	\$ 2,616,080
Public Safety Sales Tax	\$ 51,530,911	\$ 29,706,128	\$ 54,774,422	\$ 3,243,511
	FY 2021-22 Budget	FY 2021-22 Q3 actuals	FY 2021-22 FYE proj.	Variance
GF Sales Tax	\$ 18,468,269	\$ 12,786,099	\$ 20,700,000	\$ 2,231,731
Public Safety Sales Tax	\$ 54,572,884	\$ 37,602,486	\$ 63,172,844	\$ 8,599,960

The County’s share of Proposition 172 Public Safety Sales Tax is increasing over the prior year due to several factors. First, Proposition 172 revenues are estimated to grow as the statewide economy continues its recovery. Second, during the pandemic Placer County’s pro-rata share allocation increased for FY 2021-22. However, Proposition 172 Public Safety Sales Tax is projected to level off or decrease in FY 2022-23. This is due in part to a restructuring of filing methods for some online sellers and the continued reopening of major sales tax regions which will affect the pooled sales tax revenue for Placer County. Because of these expected changes, the CEO recommends treating these current year increases as one-time revenues and reserving them for future capital or one-time uses.

TRANSIENT OCCUPANCY TAX REVENUES

While budgeted conservatively due to the uncertainty of Transient Occupancy Tax (TOT) revenues, fiscal year end actuals exceeded the budget in the prior fiscal year, and a similar result is expected in the current fiscal year. CEO will reset the budgeted revenue amount at a higher level in the next fiscal year.

	FY 2020-21 Budget	FY 2020-21 Q3 Actuals	FY 2020-21 FYE Actual	Variance
TOT - GF Share	\$ 9,101,474	\$ 5,967,257	\$ 9,519,797	\$ 418,323
TOT - Tahoe Share	\$ 10,800,000	\$ 7,943,848	\$ 12,753,308	\$ 1,953,308
	FY 2021-22 Budget	FY 2021-22 Q3 Actuals	FY 2021-22 FYE Proj	Variance
TOT - GF Share	\$ 8,355,524	\$ 8,181,720	\$ 13,196,322	\$ 4,840,798
TOT - Tahoe Share	\$ 10,800,000	\$ 10,865,486	\$ 17,524,977	\$ 6,724,977

GENERAL FUND

The General Fund supports general government operations, including contributions for public safety, fire protection, road and capital construction, and library services.

The FY 2021-22 General Fund budget status as of March 31, 2022:

General Fund	Q3 FY 2021-22			
Revenue	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	% Variance
Taxes	\$ 139,553,428	\$ 150,190,168	\$ 10,636,741	7.6%
General Fund Contribution	n/a	n/a	n/a	n/a
Licenses and Permits	\$ 4,258,668	\$ 5,353,601	\$ 1,094,933	25.7%
Forfeitures and Penalties	\$ 4,004,887	\$ 3,314,922	\$ (689,965)	-17.2%
Intergovernmental	\$ 581,542	\$ 3,957,725	\$ 3,376,183	580.6%
Other Fees and Charges	\$ 21,455,786	\$ 21,043,776	\$ (412,010)	-1.9%
Miscellaneous	\$ 349,844	\$ 782,417	\$ 432,573	123.6%
Interest and Use of Property	\$ (2,628,193)	\$ (554,326)	\$ 2,073,867	-78.9%
Other Financing Sources	\$ 28,296,881	\$ 29,354,734	\$ 1,057,853	3.7%
TOTAL REVENUE	\$ 195,872,842	\$ 213,443,017	\$ 17,570,175	9.0%

Expenditures	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	% Variance
Salaries and Benefits	\$ 57,497,849	\$ 61,782,809	\$ 4,284,960	7.5%
Services and Supplies	\$ 39,335,261	\$ 35,277,579	\$ (4,057,682)	-10.3%
Capital	\$ 549,891	\$ 63,716	\$ (486,175)	-88.4%
Transfers Out	\$ 93,981,662	\$ 140,080,918	\$ 46,099,257	49.1%
Other Charges and Uses	\$ 2,672,733	\$ 3,598,952	\$ 926,219	34.7%
TOTAL EXPENDITURES	\$ 194,037,395	\$ 240,803,974	\$ 46,766,579	24.1%

The General Fund's primary source of discretionary revenue is Property Tax. As mentioned previously, the Fiscal Year 2021-22 budget was adopted with a projected 4.5% increase in property tax revenue based on increased property values and development in the County. Quarter 3 actuals show an increase of 7.6% in all tax revenue over the prior year driven primarily by the increase in property taxes. The increase in Licenses and Permits is due to a large increase in Construction Permits. The increase in Intergovernmental revenues is due to an accrual in the prior year, as well as State aid for the governor's

recall election in the current year. The variance in Interest and Use of Property is due to a fair market value adjustment, and the variance in Other Financing Sources is due to an increase in A-87 revenue.

Current year expenditures are on track at approximately 61% of the annual budget. The variance in Services and Supplies is due to prior year expenditures related to Riolo Vineyards, the Tree Mortality project, and French Meadows. The increase in Transfers Out is due to a real estate purchase in the current year, Atherton tenant improvements, and other capital improvements. In FY 2020-21, approximately \$21M normally contributed to the Public Safety Fund by the General Fund was instead provided by CARES funds. The General Fund has resumed its normal contributions to the Public Safety Fund in the current year, which is also driving the variance in Transfers Out.

The table below compares the projected year-end totals for the General Fund with the actual year-end totals for FY 2020-21:

General Fund	Q3 FY 2021-22			
	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
Revenue				
Taxes	\$ 247,182,702	\$ 263,250,538	\$ 16,067,835	6.5%
General Fund Contribution	n/a	n/a	n/a	n/a
Licenses and Permits	\$ 7,644,245	\$ 8,685,060	\$ 1,040,815	13.6%
Forfeitures and Penalties	\$ 11,737,859	\$ 7,384,336	\$ (4,353,522)	-37.1%
Intergovernmental	\$ 9,246,068	\$ 8,258,409	\$ (987,659)	-10.7%
Other Fees and Charges	\$ 37,624,877	\$ 40,198,141	\$ 2,573,263	6.8%
Miscellaneous	\$ 1,145,461	\$ 1,198,893	\$ 53,432	4.7%
Interest and Use of Property	\$ 2,674,610	\$ (475,758)	\$ (3,150,368)	-117.8%
Other Financing Sources	\$ 28,779,721	\$ 33,523,154	\$ 4,743,433	16.5%
TOTAL REVENUE	\$ 346,035,543	\$ 362,022,773	\$ 15,987,230	4.6%

	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	% Variance
Expenditures				
Salaries and Benefits	\$ 79,438,848	\$ 84,232,227	\$ 4,793,379	6.0%
Services and Supplies	\$ 53,808,124	\$ 56,331,965	\$ 2,523,841	4.7%
Capital	\$ 726,058	\$ 949,420	\$ 223,362	30.8%
Transfers Out	\$ 175,476,077	\$ 228,678,338	\$ 53,202,262	30.3%
Other Charges and Uses	\$ 1,475,983	\$ 3,326,628	\$ 1,850,645	125.4%
TOTAL EXPENDITURES	\$ 310,925,089	\$ 373,518,578	\$ 62,593,489	20.1%

Overall, at year end the General Fund is projected to receive approximately \$16M more in revenue than in FY 2020-21. Property Tax revenues will be the primary driver for the year-end gain in taxes.

Current year expenditures in Capital are based on various planned expenditures which fluctuate year-to-year. Increases in Transfers Out are projected higher than the prior year by \$53M, driven by the real estate purchase and capital improvement expenditures noted earlier, as well as contributions to the Health and Human Services Center and PCGC projects, and the use of CARES funds in the prior year for a portion of

the Public Safety contribution.

HEALTH AND HUMAN SERVICES FUND

The Health and Human Services Fund is a major governmental fund that provides the budgetary resources for safety net services, homelessness, animal control and adoption services, and veterans services.

The FY 2021-22 Health and Human Services Fund budget status as of March 31, 2022:

HHS Fund	Q3 FY 2021-22			
Revenue	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	Variance %
Taxes	\$ -	\$ -	\$ -	n/a
General Fund Contribution	\$ -	\$ -	\$ -	n/a
Licenses and Permits	\$ 356,804	\$ 1,130,177	\$ 773,372	216.7%
Forfeitures and Penalties	\$ 43,619	\$ 257,947	\$ 214,328	491.4%
Intergovernmental	\$ 89,937,125	\$ 77,731,057	\$ (12,206,068)	-13.6%
Other Fees and Charges	\$ 1,155,358	\$ 828,822	\$ (326,536)	-28.3%
Miscellaneous	\$ 523,891	\$ 531,314	\$ 7,423	1.4%
Interest and Use of Property	\$ 0	\$ 0	\$ (0)	-12.0%
Other Financing Sources	\$ 5,153,143	\$ 1,108,357	\$ (4,044,786)	-78.5%
TOTAL REVENUE	\$ 97,169,940	\$ 81,587,674	\$ (15,582,266)	-16.0%

Expenditures	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	Variance %
Salaries and Benefits	\$ 74,055,578	\$ 72,844,309	\$ (1,211,269)	-1.6%
Services and Supplies	\$ 57,030,549	\$ 57,139,622	\$ 109,073	0.2%
Capital	\$ 2,758,415	\$ 91,169	\$ (2,667,246)	-96.7%
Transfers Out	\$ -	\$ -	\$ -	n/a
Other Charges and Uses	\$ 32,836,782	\$ 32,463,795	\$ (372,987)	-1.1%
TOTAL EXPENDITURES	\$ 166,681,324	\$ 162,538,895	\$ (4,142,429)	-2.5%

The increase in Licenses and Permits is due to a prior year accrual as well as an increase in Environmental Health permits in the current year. The increase in Forfeitures and Penalties is due a difference in timing in the posting of transfers. In FY 2020-21, \$11.8M was received for the Emergency Rental Assistance grant, driving the decrease in Intergovernmental revenues year-over-year.

Current year expenditures are on track at 63% of the annual budget. The decrease in Salaries and Benefits is partially due to a shift in the composition of newer employees vs longer-tenured employees. The variance in Capital is due to the purchase of the Seven Pines Motel and the Lilac Lane property for permanent supportive housing in the prior year.

The table below compares the projected year-end totals for the HHS Fund with the actual year-end totals for FY 2020-21.

HHS Fund	Q3 FY 2021-22			
	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
Revenue				
Taxes	\$ 616	\$ -	\$ (616)	-100.0%
General Fund Contribution	\$ 43,861,204	\$ 45,564,448	\$ 1,703,244	3.9%
Licenses and Permits	\$ 4,475,184	\$ 4,811,759	\$ 336,575	7.5%
Forfeitures and Penalties	\$ 387,744	\$ 421,866	\$ 34,123	8.8%
Intergovernmental	\$ 175,251,782	\$ 180,012,058	\$ 4,760,277	2.7%
Other Fees and Charges	\$ 2,081,195	\$ 1,867,175	\$ (214,020)	-10.3%
Miscellaneous	\$ 765,617	\$ 2,247,663	\$ 1,482,046	193.6%
Interest and Use of Property	\$ 6,959	\$ 6,959	\$ 0	0.0%
Other Financing Sources	\$ 10,690,563	\$ 8,525,255	\$ (2,165,308)	-20.3%
TOTAL REVENUE	\$ 237,520,863	\$ 243,457,184	\$ 5,936,321	2.5%

Expenditures	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
	Salaries and Benefits	\$ 99,956,440	\$ 100,847,618	\$ 891,178
Services and Supplies	\$ 91,876,218	\$ 96,464,288	\$ 4,588,070	5.0%
Capital	\$ 245,369	\$ 688,916	\$ 443,547	180.8%
Transfers Out	\$ 1,347,208	\$ -	\$ (1,347,208)	-100.0%
Other Charges and Uses	\$ 41,357,738	\$ 43,789,916	\$ 2,432,179	5.9%
TOTAL EXPENDITURES	\$ 234,782,973	\$ 241,790,738	\$ 7,007,766	3.0%

Overall, HHS is projected to increase revenue by \$5.9M compared to FY 2020-21. The increase in Intergovernmental is largely attributed to anticipated revenue related to the Expanding Laboratory Capacity (ELC) Enhancing Detection Expansion grant received in Public Health as a result of COVID-19. This is also driven by an increase in revenues for Client Aid services, and various other increased services levels throughout HHS. Miscellaneous revenue increases are attributed to the creation of the new CalAIM program (California Advancing and Innovating Medi-Cal) and are related to Enhanced Care Management (ECM) and Community Support Services (CSS). The funds come from the managed care plans which is different than how the funding was generated for Whole Person Care. The variance in Other Financing Sources is driven by the receipt of CARES funds in the prior year.

Year-end expenditure projections reflect a similar increase over FY 2020-21 of \$7M. Professional Services are anticipated to increase several million dollars in Adult and Children's System of Care throughout several Social Services and Behavioral Health programs, driving the variance in Service and Supplies. Public Health expenditures increased predominantly due to the Expanding Laboratory Capacity (ELC) Enhancing Detection Expansion grant. Increased expenditures are offset by increased revenues related to the various programs. The variance in Transfers Out is due to various reimbursements and movement of fund balance for Medi-Cal Administrative Activities in the prior year.

PUBLIC SAFETY FUND

The Public Safety Fund includes the Sheriff's Office, District Attorney, Probation, and a single appropriation of AB109 Realignment to the County Executive Office.

The FY 2021-22 Public Safety Fund budget status as of March 31, 2022:

Public Safety Fund	Q3 FY 2021-22			
	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	Variance %
Revenue				
Taxes	\$ -	\$ -	\$ -	n/a
General Fund Contribution	\$ 76,647,577	\$ 101,434,230	\$ 24,786,653	32.3%
Licenses and Permits	\$ 495	\$ 19,770	\$ 19,275	3893.9%
Forfeitures and Penalties	\$ 109,472	\$ 69,678	\$ (39,794)	-36.4%
Intergovernmental	\$ 42,347,585	\$ 52,028,304	\$ 9,680,719	22.9%
Other Fees and Charges	\$ 5,724,237	\$ 7,066,244	\$ 1,342,007	23.4%
Miscellaneous	\$ 809,851	\$ 280,818	\$ (529,034)	-65.3%
Interest and Use of Property	\$ 16,694	\$ 32,378	\$ 15,684	93.9%
Other Financing Sources	\$ 21,686,678	\$ 465,853	\$ (21,220,825)	-97.9%
TOTAL REVENUE	\$ 147,342,591	\$ 161,397,275	\$ 14,054,685	9.5%

Expenditures	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	Variance %
	Salaries and Benefits	\$ 114,220,755	\$ 115,842,289	\$ 1,621,534
Services and Supplies	\$ 28,899,355	\$ 26,970,090	\$ (1,929,265)	-6.7%
Capital	\$ 1,428,501	\$ 795,339	\$ (633,162)	-44.3%
Transfers Out	\$ 3,077,578	\$ 5,383,946	\$ 2,306,368	74.9%
Other Charges and Uses	\$ 10,729,028	\$ 12,511,680	\$ 1,782,652	16.6%
TOTAL EXPENDITURES	\$ 158,355,217	\$ 161,503,344	\$ 3,148,128	2.0%

The increase in General Fund Contributions is due in part to a budgeted increase related to the expected increase in property tax growth. In addition, and as discussed in the General Fund section, approximately \$21M normally contributed to the Public Safety Fund by the General Fund was instead provided by CARES funds in FY 2020-21. The General Fund has resumed its normal contributions to the Public Safety Fund in the current year, which is the primary driver of the variance. This is also the cause of the decrease in Other Financing Sources. The increase in Intergovernmental revenue is mainly due to increased Prop 172 and Realignment funds. The increase in Other Fees and Charges is due to a difference in the timing of receipts from UAIC between the prior year and the current, as well as revenue received from the State to backfill losses due to the repeal of various criminal fees.

FY 2021-22 expenditures are currently at 70% of the annual budget. The variances in Services in Supplies and Transfers Out are primarily due to a difference in timing of regular annual expenses. The increase in Other Charges and Uses is driven by increased A-87 charges.

The table below compares the projected year-end totals for the Public Safety Fund with the actual year-end totals for FY 2020-21.

Public Safety Fund	Q3 FY 2021-22			
	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
Revenue				
Taxes	\$ 252,012	\$ 291,775	\$ 39,763	15.8%
General Fund Contribution	\$ 109,811,107	\$ 135,655,002	\$ 25,843,895	23.5%
Licenses and Permits	\$ 1,645	\$ 26,130	\$ 24,485	1488.4%
Forfeitures and Penalties	\$ 180,337	\$ 715,374	\$ 535,037	296.7%
Intergovernmental	\$ 78,202,447	\$ 88,814,603	\$ 10,612,156	13.6%
Other Fees and Charges	\$ 10,795,369	\$ 10,019,089	\$ (776,279)	-7.2%
Miscellaneous	\$ 561,097	\$ 428,399	\$ (132,698)	-23.6%
Interest and Use of Property	\$ 17,739	\$ 32,698	\$ 14,959	84.3%
Other Financing Sources	\$ 23,303,843	\$ 962,841	\$ (22,341,002)	-95.9%
TOTAL REVENUE	\$ 223,125,595	\$ 236,945,911	\$ 13,820,316	6.2%

	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
Expenditures				
Salaries and Benefits	\$ 153,789,091	\$ 158,774,696	\$ 4,985,604	3.2%
Services and Supplies	\$ 39,531,067	\$ 44,721,133	\$ 5,190,066	13.1%
Capital	\$ 1,866,309	\$ 4,498,660	\$ 2,632,351	141.0%
Transfers Out	\$ 8,135,339	\$ 8,206,260	\$ 70,922	0.9%
Other Charges and Uses	\$ 11,062,848	\$ 12,980,299	\$ 1,917,451	17.3%
TOTAL EXPENDITURES	\$ 214,384,654	\$ 229,181,049	\$ 14,796,395	6.9%

As discussed previously, the variance in General Fund contribution is largely offset by the variance in Other Financing Sources due to the swap of General Fund contribution to Public Safety Fund with CARES Funds in the prior year. The projected year-end revenue increase of 6.2% in the Public Safety Fund is due to the increase in intergovernmental revenues largely related to Proposition 172 and Sales Tax Realignment.

The increase in Services and Supplies over the prior year is due to increased expenditures in various areas, including ISF charges, projects costs, and professional services contracts. The increase in Capital is driven by the purchase of vehicles, radios and other equipment, and records management project costs.

LIBRARY FUND

The Library Fund provides public library services for Placer County's citizens.

The FY 2021-22 Library Fund budget status as of March 31, 2022:

Library Fund	Q3 FY 2021-22			
	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	Variance %
Revenue				
Taxes	\$ 3,578,462	\$ 3,812,329	\$ 233,867	6.5%
General Fund Contribution	\$ 1,869,237	\$ -	\$ (1,869,237)	-100.0%
Licenses and Permits	\$ -	\$ -	\$ -	n/a
Forfeitures and Penalties	\$ 1,795	\$ 43,229	\$ 41,434	2308.7%
Intergovernmental	\$ 96,060	\$ 87,469	\$ (8,591)	-8.9%
Other Fees and Charges	\$ -	\$ -	\$ -	n/a
Miscellaneous	\$ 0	\$ 0	\$ (0)	0.0%
Interest and Use of Property	\$ 7,485	\$ 7,101	\$ (384)	-5.1%
Other Financing Sources	\$ 18,580	\$ 25,270	\$ 6,690	36.0%
TOTAL REVENUE	\$ 5,571,619	\$ 3,975,399	\$ (1,596,220)	-28.6%

Expenditures	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	Variance %
	Salaries and Benefits	\$ 3,423,910	\$ 3,701,394	\$ 277,485
Services and Supplies	\$ 1,631,711	\$ 1,688,305	\$ 56,594	3.5%
Capital	\$ -	\$ 66,933	\$ 66,933	n/a
Transfers Out	\$ 6,114	\$ (20,717)	\$ (26,831)	-438.8%
Other Charges and Uses	\$ 541,241	\$ 621,184	\$ 79,943	14.8%
TOTAL EXPENDITURES	\$ 5,602,976	\$ 6,057,100	\$ 454,124	8.1%

The Library Fund is primarily funded with allocated property tax receipts and General Fund contributions. Property tax revenues are on track at 58% of the annual budget. The General Fund Contribution has not posted yet, driving the variance from the prior year. The increase in Forfeitures and Penalties is due to the resumption of fee collections which had been waived in the prior year in consideration of COVID.

Current year expenditures are presently at 79% of the annual budget. The variance in Salaries and Benefits is in part due to reduced staff hours in the prior year because of the pandemic. The Capital expenditures in the current year are related to the automated materials handling project. The variance in Other Charges and Uses is due to increased A-87 costs.

The table below compares the projected year-end totals for the Library Fund with the actual year-end totals for FY 2020-21.

Library Fund	Q3 FY 2021-22			
	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
Revenue				
Taxes	\$ 6,396,665	\$ 6,873,469	\$ 476,804	7.5%
General Fund Contribution	\$ 1,869,237	\$ 1,869,237	\$ -	0.0%
Licenses and Permits	\$ -	\$ -	\$ -	n/a
Forfeitures and Penalties	\$ 9,203	\$ 43,229	\$ 34,026	369.7%
Intergovernmental	\$ 122,691	\$ 112,877	\$ (9,813)	-8.0%
Other Fees and Charges	\$ -	\$ -	\$ -	n/a
Miscellaneous	\$ 0	\$ -	\$ (0)	-100.0%
Interest and Use of Property	\$ 8,766	\$ 8,543	\$ (223)	-2.5%
Other Financing Sources	\$ 19,680	\$ 33,693	\$ 14,013	71.2%
TOTAL REVENUE	\$ 8,426,242	\$ 8,941,049	\$ 514,806	6.1%

Expenditures	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
	Salaries and Benefits	\$ 4,744,676	\$ 5,049,919	\$ 305,243
Services and Supplies	\$ 2,359,807	\$ 2,362,523	\$ 2,716	0.1%
Capital	\$ -	\$ 572,360	\$ 572,360	n/a
Transfers Out	\$ 58,378	\$ 16,110	\$ (42,268)	-72.4%
Other Charges and Uses	\$ 541,241	\$ 621,185	\$ 79,944	14.8%
TOTAL EXPENDITURES	\$ 7,704,102	\$ 8,622,097	\$ 917,995	-11.9%

Overall, the Library is projected to increase revenues over FY 2020-21 by \$515K driven by the expected increase in Property Tax growth. The increase in Capital expenses of \$572k is driven by equipment purchases for Automated Materials Handling Project and new office furniture.

FIRE FUND

The Fire Control Fund is a special revenue fund managed by the County Executive Office to provide fire protection services to County constituents in certain areas through a contract with the California Department of Forestry and Fire Protection (CAL FIRE).

The FY 2021-22 Fire Fund budget status as of March 31, 2022:

Fire Fund	Q3 FY 2021-22			
	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	Variance %
Revenue				
Taxes	\$ 1,199,735	\$ 1,280,197	\$ 80,463	6.7%
General Fund Contribution	\$ 2,098,000	\$ 2,098,000	\$ -	0.0%
Licenses and Permits	\$ -	\$ -	\$ -	n/a
Forfeitures and Penalties	\$ -	\$ -	\$ -	n/a
Intergovernmental	\$ 553,660	\$ 839,141	\$ 285,480	51.6%
Other Fees and Charges	\$ 83,467	\$ 167,161	\$ 83,694	100.3%
Miscellaneous	\$ 161	\$ (215)	\$ (376)	-234.0%
Interest and Use of Property	\$ 17,007	\$ 10,025	\$ (6,981)	-41.1%
Other Financing Sources	\$ 239,109	\$ 115,759	\$ (123,350)	-51.6%
TOTAL REVENUE	\$ 4,191,138	\$ 4,510,068	\$ 318,930	7.6%

Expenditures	Q3 Actuals FY 2020-21	Q3 Actuals FY 2021-22	Variance \$	Variance %
	Salaries and Benefits	\$ 13,784	\$ 7,286	\$ (6,498)
Services and Supplies	\$ 188,639	\$ 1,268,763	\$ 1,080,124	572.6%
Capital	\$ 154,754	\$ 288,031	\$ 133,277	86.1%
Transfers Out	\$ -	\$ -	\$ -	n/a
Other Charges and Uses	\$ 263,089	\$ 263,089	\$ -	0.0%
TOTAL EXPENDITURES	\$ 620,266	\$ 1,827,168	\$ 1,206,903	194.6%

Fire protection services are funded primarily with allocated property tax receipts and special parcel taxes, and with General Fund contributions. The variance in Taxes is driven by property tax growth. The variance in Intergovernmental revenues is due to a current year State reimbursement of expenses related to the Intanko Fire, as well as increased Proposition 172 revenue. The increase in Other Fees and Charges is attributable to increasing Planning and Engineering Services fees and Fire fees. The prior fiscal year had a sale of capital assets and a reimbursement from a CSA, driving the variance in Other Financing Sources.

Similar to the prior year, the largest expense for this fund is for the CAL FIRE contract. The variance in Services and Supplies is driven by a timing difference in payments on that contract between the prior and current year.

The table below compares the projected year-end totals for the Fire Fund with the actual year-end totals for FY 2020-21.

Fire Fund	Q3 FY 2021-22			
	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
Revenue				
Taxes	\$ 2,141,555	\$ 2,339,792	\$ 198,236	9.3%
General Fund Contribution	\$ 2,098,000	\$ 2,098,000	\$ -	0.0%
Licenses and Permits	\$ -	\$ -	\$ -	n/a
Forfeitures and Penalties	\$ -	\$ -	\$ -	n/a
Intergovernmental	\$ 1,300,036	\$ 1,202,852	\$ (97,184)	-7.5%
Other Fees and Charges	\$ 156,244	\$ 275,099	\$ 118,855	76.1%
Miscellaneous	\$ 221	\$ (215)	\$ (436)	-197.5%
Interest and Use of Property	\$ 20,576	\$ 20,500	\$ (76)	-0.4%
Other Financing Sources	\$ 239,109	\$ 115,759	\$ (123,350)	-51.6%
TOTAL REVENUE	\$ 5,955,741	\$ 6,051,786	\$ 96,044	1.6%

Expenditures	FYE Actuals FY 2020-21	FYE Projection FY 2021-22	Variance \$	Variance %
	Salaries and Benefits	\$ 17,837	\$ 14,571	\$ (3,265)
Services and Supplies	\$ 3,756,810	\$ 4,835,960	\$ 1,079,151	28.7%
Capital	\$ 296,063	\$ 615,973	\$ 319,910	108.1%
Transfers Out	\$ 40,000	\$ 20,000	\$ (20,000)	-50.0%
Other Charges and Uses	\$ 263,089	\$ 263,089	\$ -	0.0%
TOTAL EXPENDITURES	\$ 4,373,798	\$ 5,749,593	\$ 1,375,796	31.5%

Overall revenues are projected to come in slightly higher than prior year at \$6.1M. In FY 2020-21, the unusually long declared fire season resulted in more expenses being paid for by the state. Projected expenditures for the CAL FIRE contract in the current year are expected to be higher. That, along with increased lease expenses due to the purchase of a new truck, is driving the variance in Services and Supplies. Capital expenditures vary based on need, and the year-over-year variance is attributable to the purchase of a vehicle in the current year, as well as the initial lease payment on five fire engines and three extricators.

ROAD FUND

The Road Fund is administered by the Department of Public Works for road, bridge, and ancillary projects including the maintenance of 1,057 miles of roads. Historically, the General Fund has contributed \$3.7M annually for road maintenance and repair. Based on projections from CSAC, in FY 2021-22, the Road Fund is expected to receive \$9.5M in Road Maintenance and Rehabilitation Account (RMRA) gas tax funding and \$13.6M in Highway Users Tax funding for designated road maintenance and rehabilitation projects.

CAPITAL PROJECTS FUND

The Capital Projects Fund is administered by the Department of Facilities for facility and infrastructure

improvement projects, including building maintenance.

Perhaps the most significant projects planned in the Capital Fund are the Health and Human Services Center (HHSC) and the two SB projects. The Board has approved a sale of lease revenue bonds to fund the construction of the HHSC and that sale is expected to occur in June 2022. The Board will be asked on May 24, 2022, to approve the funding plans for SB863 Jail Mental Health Facility and SB844 Jail Vocational Projects.

In the current fiscal year, Facilities has been heavily involved with capital facility projects such as the Atherton building tenant improvements, planning and design of the HHSC, and the PCGC Tier 1 Infrastructure project. Facilities has also been planning and completing many renovation and rehabilitation projects.

AMERICAN RESCUE PLAN ACT FUNDING (ARPA) FOR PLACER COUNTY

On March 11, 2021, ARPA was signed into law. One aspect of the ARPA established the Coronavirus State Fiscal Recovery Fund and the Coronavirus Local Fiscal Recovery Fund. The intention of the Fiscal Recovery Funds is to build on and expand support for the COVID-19 public health emergency provided previously through the CARES Act.

Placer County will be given a direct allocation of \$77,370,739 of Fiscal Recovery Funds. The first installment of \$38,685,369.50, representing 50% of the total allocation, was received on May 19, 2021. The remaining 50% is expected to be received before the end of FY 2021-22. Under the Final Rule, these funds can be used to cover costs incurred beginning March 3, 2021 and all funds must be obligated by December 31, 2024. All funds must be fully spent, and all work completed, by December 31, 2026.

On June 22, 2021 staff presented an introduction to the Fiscal Recovery Funds and sought Board direction on next steps for the planning of uses of these funds. The Board requested a workshop to further discuss eligible uses of the Funds, which was held on July 21, 2021.

Based on discussions, the focus was on the following eligible use categories:

- Respond to the public health emergency and address its negative economic effects
- Replace lost public sector revenue
- Invest in water, sewer, and broadband infrastructure

On August 10, 2021 the Board approved the following uses for ARPA funds demonstrated in the table below.

Project	Est. Amount	Expenditure Category
Sewer - Placer Ranch, Sunset, etc.	\$ 28,000,000	Infrastructure
PCGC Infrastructure	\$ 8,000,000	Infrastructure
Countywide Broadband Infrastructure	\$ 10,000,000	Broadband
Affordable Housing/Homelessness	\$ 8,000,000	Housing
Parks & Trails (Mental Health Connection)	\$ 1,470,739	Health
Jail SB863 Mental Health Facility	\$ 5,000,000	Health
Revenue Loss	\$ 550,000	Revenue Replacement
Lincoln Sewer	\$ 3,000,000	Infrastructure
HHS Request	\$ 13,350,000	Health
Total	\$ 77,370,739	

The Final Rule released by the U.S. Department of the Treasury went into effect on April 1, 2022 and allows broader flexibility in the use of ARPA funds. One of the most significant changes is the ability to select a standard allowance for revenue loss of up to \$10 million, which can be used for the provision of government services, with minimal restrictions and streamlined reporting requirements.

Because of this, the County Executive Office is requesting that the Board of Supervisors approve a modification to the uses of ARPA funds approved on August 10, 2021. The new allocations are shown in the table below.

Project	Est. Amount	Expenditure Category
Sewer - Placer Ranch, Sunset, etc.	\$ 28,000,000	Infrastructure
PCGC Infrastructure	\$ 8,000,000	Infrastructure
Countywide Broadband Infrastructure	\$ 10,000,000	Broadband
Affordable Housing/Homelessness	\$ 500,000	Housing
Parks & Trails (Mental Health Connection)	\$ 1,470,739	Health
Jail SB863 Mental Health Facility	\$ 5,000,000	Health
Revenue Loss	\$ 10,000,000	Revenue Replacement
Lincoln Sewer	\$ 3,000,000	Infrastructure
HHS Request	\$ 11,400,000	Health
	\$ 77,370,739	

The County has submitted the required quarterly update reports and the Project and Expenditure Report on time to the Department of Treasury. The most recent report covered expenses through March 30, 2022, and the total amount reported for that period was \$169,349.47. An increased rate of expenditures is expected in the next and subsequent quarters as projects get underway.

Construction is underway on the Lincoln Regional Wastewater Treatment Reclamation Facility Aeration Project. An item from the Department of Public Works is included for today's May 24, 2022 meeting to request authorization from your Board for the payment of approximately \$2.7M in funding to the City of Lincoln toward the cost of this project, with the balance of the \$3M allocation to be used toward Lincoln Regional Sewer pond lining.

The Placer Ranch/Sunset Sewer project is currently in design, with design completion expected to be by September. The Department of Public Works is currently negotiating a Reimbursement Agreement with Placer Ranch, whereby Placer Ranch would construct the sewer extension and then be reimbursed by the County.

The design drawings and specifications for the PCGC Tier 1 Water/Sewer/Stormwater project have been approved by the Community and Development Resource Agency, Nevada Irrigation District, and Placer County Water Agency, and permits have been issued. There is ongoing coordination with the HHS Center Design Build team and stakeholders. Facilities Management anticipates requesting approval from your Board of Plans and Specifications in June 2022. Construction is anticipated to start August/September 2022 and last approximately 14 months.

Regarding the SB863 project the Request for Proposals phase for the selection of a Design-Build Entity has been completed. Staff is taking the notice of conditional award to the Board on May 24th. If the Board approves the award, the state will be going to the State Public Works Board for approval of interim financing on June 10th. The state will then be asking for final funding approval on July 15th from the State Department of Finance. With these approvals in place, a Notice to Proceed will be provided to the Design-Build Entity shortly after the approval from the State Department of Finance. The design-build team will then start the design phase for the permit approvals. Construction is scheduled to start in November/December of this year depending on State Fire Marshall and Building permit approvals.

The Health and Human Services Agency continues to make progress on their ARPA-funded projects as well. Facilities continues work to add a 5-6 bed 24/7 Mental Health Adult Crisis Respite Center (Urgent Care Center) embedded within the existing array of services at the Cirby Hills campus. Additionally, two new allocations to staff this program were included in the Q2 budget amendment. Estimated hire date of staff is May 2022.

Planning is ongoing for the Expanded Family Crisis Mobile Team, including communication with local hospitals to determine how to lessen the impact on Emergency Departments. Three allocations were approved for this expanded effort at Q1, one of which was hired in January 2022 and the department is in the process of hiring for the other two positions. This program began in January 2022.

Planning is also ongoing for Increased Home Visiting and Child Welfare Supports, including amendments to contracts with vendors for new and expanded services and communication with stakeholders about various potential initiatives.

HHS Staff is also in discussions with local Transitional Age Youth (TAY) providers about a possible expanded TAY house. This may require an RFP, and the project will require community support and coordination with other TAY providers.

Regarding the Substance Use Disorder (SUD) Program, two additional allocations were approved at Q1 and the department is in the process of hiring for these positions with an anticipated hire date of May 2022. Additionally, a state grant for \$500,000 was received to supplement this program.

The Community Development Resource Agency (CDRA) brought forward, and the Board approved, an item on April 19, 2022 to allocate up to \$500,000 of ARPA funds to provide Haldeman Entities with early reimbursement of eligible sewer improvement costs in exchange for deed-restricted local workforce housing. The contract with Haldeman is being executed and a public bid will be prepared for construction of the improvements.

The Information Technology Department is in the planning phase for broadband infrastructure projects, and DPW is also in the planning phase of the sewer infrastructure projects planned in the Placer Ranch/Sunset Area.

BUDGET AMENDMENT

The Q3 consolidated budget amendment includes \$21.8M in net expense increases affecting several County funds, offset by \$10.4M in net increases to revenue. The net use of fund balance is \$11.4M for County Operating and Proprietary Funds, as summarized below. Note that \$8.6M of the General Fund use is actually the remaining CARES dollars being transferred to various departments to support their final CARES related activities.

Fund	Debit Amount	Credit Amount	Increase / (Use) of Fund Balance
General Fund	\$ 13,030,960	\$ 4,037,100	\$ (8,993,860)
Open Space Fund	\$ 78,917	\$ 2,917	\$ (76,000)
Public Safety Fund	\$ 2,290,260	\$ 782,386	\$ (1,507,874)
Road Fund	\$ 3,660,000	\$ 3,600,000	\$ (60,000)
Capital Fund	\$ 1,589,940	\$ 895,240	\$ (694,700)
Fire Fund	\$ 100,000	\$ -	\$ (100,000)
IT Fund	\$ 1,063,778	\$ 1,063,778	\$ -
Countywide Radio	\$ 39,814	\$ 39,814	\$ -
Total	\$ 21,853,668	\$ 10,421,235	\$ (11,432,433)

NEXT STEPS

To further the transparency of Placer County’s budget development and financial status, the Board can anticipate a presentation of the FY 2022-23 Recommended Budget on June 14, 2022.

COUNTY OF PLACER
BUDGET AMENDMENT REQUEST
(Please group all related transactions together)

Attachment B

Fund	Cost Center	Program	Grant	Project	Ledger Account	Debits ↓ Revenue ↑ Expense	Credits ↑ Revenue ↓ Expense	Impact on Fund Balance	Department	Description
FD20302	CC01004	PG010007			52360	500,000		500,000	Information Technology	SCN104288 Obligated WaveDivision Holdings, Inc. - Last Mile Broadband Grant Program
FD20302	CC01004	PG010007			52390	39,814		39,814	Information Technology	FY21/22 Facilities charges for the balance of the HVAC Project - JE100-0040840
FD20315	CC01010	PG010008			52390	39,814		39,814	Information Technology	FY21/22 Facilities charges for the balance of the HVAC Project - JE100-0040840
FD20302	CC01004	PG010016			52360	75,510		75,510	Information Technology	Eplus Technology, SCN103496 PAN Migration
FD20302	CC01004	PG010019			52480	7,454		7,454	Information Technology	PC's and Peripheral kits paid, JE100-0038407
FD20302	CC01004	PG010007			52360	325,000		325,000	Information Technology	Network Upgrade Consulting
FD20302	CC01004	PG010007			54450	116,000		116,000	Information Technology	COM/IT UPS Power Supply System
FD20302	CC01004	PG010007			49050		500,000	(500,000)	Information Technology	SCN104288 Obligated WaveDivision Holdings, Inc. - Last Mile Broadband Grant Program
FD20302	CC01004	PG010007			49050		39,814	(39,814)	Information Technology	FY21/22 Facilities charges for the balance of the HVAC Project - JE100-0040840
FD20315	CC01010	PG010008			49050		39,814	(39,814)	Information Technology	FY21/22 Facilities charges for the balance of the HVAC Project - JE100-0040840
FD20302	CC01004	PG010016			49050		75,510	(75,510)	Information Technology	Eplus Technology, SCN103496 PAN Migration
FD20302	CC01004	PG010019			49050		7,454	(7,454)	Information Technology	PC's and Peripheral kits paid, JE100-0038407
FD20302	CC01004	PG010007			49050		325,000	(325,000)	Information Technology	Network Upgrade Consulting
FD20302	CC01004	PG010007			49050		116,000	(116,000)	Information Technology	COM/IT UPS Power Supply System
FD10000	CC10018	PG100015	GR00719		55550	8,289,833		8,289,833	County Executive Office	Increase expenditures and cancel reserves in OT100009 for to contribute \$2M to Project Homekey, COVID and health expenses, IT for PC and network expenses, contribute to Parks for light rescue vehicle (\$275k) and one of three years of vegetation management expenses (\$884k), an irrigation pump purchase and installation (\$100k).
FD10100	CC10016	PG100001			55550	603,517		603,517	County Executive Office	Increase expenditure for AB1869 received to be journaled to Probation
FD10000	CC10021	PG100029			55561	48,000		48,000	County Executive Office	Jail Substance abuse counselor-Annual transfer to HHS, not budgeted
FD10000	CC10021	PG100001			53250	61,895		61,895	County Executive Office	Increase expenditure for 50/50 MOE Court Revenue Split determined by 2021 SCO Audit, correction
FD10000	CC10021	PG100001			53250	12,359		12,359	County Executive Office	Increase expenditure for 50/50 MOE Court Revenue Split determined by 2021 SCO Audit, correction
FD10000	CC10018	PG100015	GR00719		55550	349,000		349,000	County Executive Office	Increase expenditures and cancel reserves in OT100009 for GF in Lieu of CARES, contribute to
FD14507	CC10008	PG100031			55561	100,000		100,000	County Executive Office	Increase Expense to reimburse Renovation cost to Facility Management for Station 70
FD10000	CC10007	PG100039			44270		60,000	(60,000)	County Executive Office	Increase Revenue for CALOES grant to buy HF Radios.
FD10000	CC10007	PG100039			54450	60,000		60,000	County Executive Office	Increase expense to buy HF Radio. CALOES Grant 100% match
FD10000	CC10018	PG100015			55550	75,940		75,940	County Executive Office	GF Contribution to Capital Project Fund Kings Beach Center Painting Project PJ01827. JE100-
FD10000	CC10018	PG100015			55550	30,000		30,000	County Executive Office	Person- lift equipment for Facilities
FD10000	CC10018	PG100015			55550	106,311		106,311	County Executive Office	Building Maintenance position approved as supplemental request
FD10000	CC10003	PG100008			52400	20,000		20,000	County Executive Office	Add additional expense for Megabyte Contract
FD10000	CC10003	PG100007			54450	521		521	County Executive Office	CLB add additional \$521 for Microfilm Machine (Equipment)
FD10011	CC10023	PG100040			54410	2,917		2,917	County Executive Office	AM-00640 needed to facilitate Wire transfer for Roher property closing costs
FD10011	CC10023	PG100040			52580		2,917	(2,917)	County Executive Office	AM-00640 needed to facilitate Wire transfer for Roher property closing costs
FD10011	CC10023	PG100040			52360	76,000		76,000	County Executive Office	Increase expense authority for contract with William Jessup for the Chinook Salmon Sampling
FD10000	CC07001	PG070002		PJ01756	44270		2,251,950	(2,251,950)	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	46060		2,847	(2,847)	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	51010		108,771	(108,771)	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52040	151		151	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52260	56		56	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52320	3,411		3,411	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52330	1,832		1,832	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52340	165,717		165,717	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52360	249,505		249,505	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52450	240		240	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52570	7,532		7,532	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52580	1,392,367		1,392,367	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	52790	210		210	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget

COUNTY OF PLACER
BUDGET AMENDMENT REQUEST
(Please group all related transactions together)

Attachment B

Fund	Cost Center	Program	Grant	Project	Ledger Account	Debits ↓ Revenue ↑ Expense	Credits ↑ Revenue ↓ Expense	Impact on Fund Balance	Department	Description
FD10000	CC07001	PG070002		PJ01756	52810	187		187	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	55561	8,772		8,772	Clerk Recorder Elections	September 2021 Governor Recall rev and exp not included in FY 21/22 budget
FD10000	CC07001	PG070002		PJ01756	54450	533,590		533,590	Clerk Recorder Elections	Equipment purchase for Servers, Fluence Automation - Mail Sorting System and OPEX - Model 72 Envelope Extractor
FD12100	CC19006	PG190010		PJ00959	52380	600,000		600,000	Public Works	Create project budget for PJ00959. This project is funded through the RMRA funds.
FD12100	CC19006	PG190010			49080		600,000	(600,000)	Public Works	Create project budget for PJ00959. This project is funded through the RMRA funds.
FD12100	CC19006	PG190009		PJ00662	52380	10,000		10,000	Public Works	Create budget for PJ00662 for project closeout. This project is being funded through the road fund reserves.
FD12100	CC19006	PG190010		PJ00484	52380	50,000		50,000	Public Works	Create project budget for PJ00484. This project is funded through the road fund using reserves.
FD12100	CC19006	PG190010		PJ02014	52380	2,000,000		2,000,000	Public Works	Baseline-Riego Road @ Pleasant Grove South - traffic impact fees
FD12100	CC19006	PG190010			49080		2,000,000	(2,000,000)	Public Works	Baseline-Riego Road @ Pleasant Grove South - traffic impact fees
FD12100	CC19006	PG190010		PJ02013	52380	1,000,000		1,000,000	Public Works	Baseline Road @ Locust Road Signal - traffic impact fees
FD12100	CC19006	PG190010			49080		1,000,000	(1,000,000)	Public Works	Baseline Road @ Locust Road Signal - traffic impact fees
FD10100	CC11001	PG110002			52160	165,600		165,600	District Attorney	Digital Evidence System for BWC/DA operations Year #1
FD10100	CC11001	PG110002			44290		165,600	(165,600)	District Attorney	Digital Evidence System for BWC/DA operations Year #1
FD10100	CC11001	PG110002			51010	357,000		357,000	District Attorney	Salary and Benefits for BWC - (3) FTEs (Use Fund Balance)
FD10000	CC06047	PG060147			49080		1,613,532	(1,613,532)	CDRA	Purchase for the Ellis Property Conservation Easement
FD10000	CC06047	PG060147			52360	1,613,532		1,613,532	CDRA	Purchase for the Ellis Property Conservation Easement
FD10100	CC18001	PG180004			54450	79,186		79,186	Probation	3 TruNarc drug identification devices, warranties and calibration kits
FD10100	CC18001	PG180004			44290		79,186	(79,186)	Probation	Increase in PSST revenues
FD13100	CC12085	PG120185		PJ00760	52630	52,004		52,004	Parks and Open Space	Increase expenditure in project and cancel project reserves
FD13100	CC12085	PG120185		PJ01171	52630	77,090		77,090	Parks and Open Space	Increase expenditure so we can move money from PJ01171 Squaw Valley Playground Repairs into
FD13100	CC12085	PG120185		PJ01173	49070		77,090	(77,090)	Parks and Open Space	Increase expenditure so we can move money from PJ1171 Squaw Valley Playground Repairs into
FD13100	CC12085	PG120185		PJ01173	52630	77,090		77,090	Parks and Open Space	Increase expenditure authority for Olympic Valley Turf & Playground Replacement
FD13100	CC12085	PG120185		PJ01172	52630	51,030		51,030	Parks and Open Space	Increase expenditure so we can move money from PJ01172 to PJ00788 Parks Fuel Load Reduction and consolidate same project with multiple names
FD13100	CC12085	PG120185		PJ00788	49070		51,030	(51,030)	Parks and Open Space	Increase expenditure so we can move money to PJ00788 Parks Fuel Load Reduction and consolidate same project with multiple names
FD13100	CC12085	PG120185		PJ00788	52630	51,030		51,030	Parks and Open Space	Increase expenditure authority Parks Fuels Load Reduction project.
FD13100	CC12085	PG120185		PJ01179	52630	54,576		54,576	Parks and Open Space	Increase expenditure in project and cancel project reserves that were not rolled over from
FD13100	CC12085	PG120185		PJ00065	52630	460,000		460,000	Parks and Open Space	Transfer \$460,000 from Area #1 PDF North Tahoe to Martis Valley Trail Project PJ00065.
FD13100	CC12085	PG120185		PJ01175	46360		167,120	(167,120)	Parks and Open Space	PJ01175 Squaw Valley Park Winter Opening
FD13100	CC12085	PG120185		PJ01175	52630	167,120		167,120	Parks and Open Space	PJ01175 Squaw Valley Park Winter Opening
FD13100	CC12085	PG120185		PJ00788	54450	225,000		225,000	Parks and Open Space	Purchase an excavator (Fixed Asset) for our Fuels Management Project
FD13100	CC12085	PG120185		PJ00788	52630		225,000	(225,000)	Parks and Open Space	Purchase an excavator (Fixed Asset) for our Fuels Management Project
FD13100	CC12085	PG120185			49050		375,000	(375,000)	Parks and Open Space	Increase contribution from GF in Lieu of CARES
FD13100	CC12085	PG120185		PJ01177	54450	40,000		40,000	Parks and Open Space	Irrigation pump (\$40k)
FD13100	CC12085	PG120185		PJ01833	54450	275,000		275,000	Parks and Open Space	Light rescue vehicle (\$275k)
FD13100	CC12085	PG120185		PJ01177	52380	60,000		60,000	Parks and Open Space	Irrigation pump installation
FD10100	CC20005	PG200031			51010	51,306		51,306	Sheriff	S&B for Body-Worn Camera Allocations

COUNTY OF PLACER
BUDGET AMENDMENT REQUEST

Attachment B

(Please group all related transactions together)

Fund	Cost Center	Program	Grant	Project	Ledger Account	Debits ↓ Revenue ↑ Expense	Credits ↑ Revenue ↓ Expense	Impact on Fund Balance	Department	Description
FD10100	CC20005	PG200036			51010	434,011		434,011	Sheriff	S&B for Retired Annuitant Replacement
FD10100	CC20005	PG200035			51010	62,040		62,040	Sheriff	S&B for Retired Annuitant Replacement
FD10100	CC20005	PG200036			51010		32,061	(32,061)	Sheriff	S&B for Retired Annuitant Replacement (PSU to Civil)
FD10100	CC20005	PG200035			51010	32,061		32,061	Sheriff	S&B for Retired Annuitant Replacement (PSU to Civil)
FD10100	CC20001	PG200002			54450	58,000		58,000	Sheriff	To Purchase Motorola Handheld radios
FD10100	CC20001	PG200002			55562		58,000	(58,000)	Sheriff	To Purchase Motorola Handheld radios
FD10100	CC20004	PG200030			55561	58,000		58,000	Sheriff	To Move Budget for Motorola Handheld radios
FD10100	CC20004	PG200030			54450		58,000	(58,000)	Sheriff	To Move Budget for Motorola Handheld radios
FD10100	CC20007	PG200061			54450	17,000		17,000	Sheriff	To purchase Laser engraver for inmate programming equipment
FD10100	CC20007	PG200061			52580		17,000	(17,000)	Sheriff	To move budget for Laser engraver
FD10100	CC20006	PG200038			54450	150,000		150,000	Sheriff	To purchase Handheld mass spec chemical detection system for gas/vapor, liquids and solids
FD10100	CC20006	PG200038			52580		150,000	(150,000)	Sheriff	To move budget for handheld mass spec chemical detection system
FD10100	CC20003	PG200013			54450	80,000		80,000	Sheriff	To purchase TruNarc Unlimited model for Patrol
FD10100	CC20003	PG200013			55562		80,000	(80,000)	Sheriff	To purchase TruNarc Unlimited model for Patrol
FD10100	CC20004	PG200030			55561	80,000		80,000	Sheriff	To move budget for TruNarc Unlimited model
FD10100	CC20004	PG200030			54450		80,000	(80,000)	Sheriff	To move budget for TruNarc Unlimited model
FD10100	CC20001	PG200103			54450	12,000		12,000	Sheriff	To cover Marine Patrol Boat purchase
FD10100	CC20001	PG200103			55562		12,000	(12,000)	Sheriff	To cover Marine Patrol Boat purchase
FD10100	CC20001	PG200003			55561	12,000		12,000	Sheriff	To move budget for Marine Patrol Boat
FD10100	CC20001	PG200003			52160		12,000	(12,000)	Sheriff	To move budget for Marine Patrol Boat
FD10100	CC20001	PG200010			54450	35,300		35,300	Sheriff	To purchase CAN-AM Maverick X3 X DS (OHV grant)
FD10100	CC20001	PG200010			55562		35,300	(35,300)	Sheriff	To move budget for CAN-AM Maverick X3 X DS purchase
FD10100	CC20004	PG200030			55561	35,300		35,300	Sheriff	To move budget for CAN-AM Maverick X3 X DS purchase
FD10100	CC20004	PG200030			54450		35,300	(35,300)	Sheriff	To move budget for CAN-AM Maverick X3 X DS purchase
FD10303	CC14014	PG140043			55562	780,079		780,079	Health and Human Services	Moving MCIP from Public Health to ASOC
FD10303	CC14001	PG140007			55562		780,079	(780,079)	Health and Human Services	Moving MCIP from Public Health to ASOC
FD10303	CC14014	PG140043			52410		780,079	(780,079)	Health and Human Services	Moving MCIP from Public Health to ASOC
FD10303	CC14001	PG140007			52410	780,079		780,079	Health and Human Services	Moving MCIP from Public Health to ASOC
FD10303	CC14011	PG140031	GR00719	PJ01663	53010	2,994,903		2,994,903	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	51030	1,653,715		1,653,715	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	51040	891		891	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52040	23,422		23,422	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52070	4,099		4,099	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52140	69,798		69,798	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52330	18,728		18,728	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52360		17,267	(17,267)	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52380	7,804		7,804	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52410	750,250		750,250	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52450		53,138	(53,138)	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52480	18,367		18,367	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	52570	45,000		45,000	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	43220	116,964		116,964	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	49060	166,464		166,464	Health and Human Services	ELC Expansion Grant
FD10303	CC14011	PG140031	GR00719	PJ01663	44270		5,800,000	(5,800,000)	Health and Human Services	ELC Expansion Grant
TOTALS:						\$ 29,316,292	\$ 17,883,859	\$ 11,432,433		<i>Note: Round amounts to nearest dollar</i>

**COUNTY OF PLACER
BUDGET AMENDMENT REQUEST**

(Please group all related transactions together)

Fund	Cost Center	Program	Grant	Project	Ledger Account	Debits ↓Revenue ↑Expense	Credits ↑Revenue ↓Expense	Impact on Fund Balance	Department	Description
Description of Need for Budget changes: (Attach other pages as needed)										
Q3 Consolidated Amendments to the FY 21-22 Budget.										
<i>Please attach documentation of need for change including any applicable salary calculations</i>										

Prepared by: Daniel Vick

Date: 5/24/22

Reviewed by: Daniel Chatigny

Date: 5/24/22

FIXED ASSET LIST
3RD QUARTER UPDATE
Fiscal Year 2021-22

Attachment D

Fund/ Cost Center	Department/Division	Item	Detail	Total
GENERAL FUND -- 10000				
10000 / CC07001	Clerk/Recorder/Registrar	(a) Servers (b) Fluence Automation - Mail Sorting System (c) OPEX - Model 72 Envelope Extractor Subtotal:	30,689 466,538 36,363	533,590
10000 / CC12085	Parks & Grounds - Capital	(a) Variable frequency irrigation pump with end suction (b) Excavator/Masticator (c) Danko, Type 6 Wildland Firefighting Vehicle Subtotal:	40,000 225,000 275,000	540,000
10000 / CC10007	Emergency Services	(a) HF Radios (\$10,000 each) Subtotal:	60,000	60,000
PUBLIC SAFETY FUND -- 10100				
10100 / CC18001	Probation	(a) TruNarc Drug Identification Devices (\$26,395 each) Subtotal:	79,186	79,186
10100 / CC20001	Sheriff's Grant	(a) CAN-AM Maverick X3 X DS Off Road Vehicle Subtotal:	35,300	35,300
10100 / CC20003	Protection and Prevention	(a) Digital Portable Radio (b) TruNarc Drug Identification Units (\$26,666 each) Subtotal:	58,000 80,000	138,000
10100 / CC20006	Auburn Jail	(a) Handheld Mass Spec Chemical Detection System (\$75,000 each) Subtotal:	150,000	150,000
10100 / CC20007	South Placer Jail	(a) Laser engraver Subtotal:	17,000	17,000
INFORMATION TECHNOLOGY FUND -- 20302				
20302 / CC01004	Information Technology	(a) COM/IT UPS Power Supply System Subtotal:	116,000	116,000
TOTAL GENERAL FUND:			\$	1,133,590
TOTAL PUBLIC SAFETY FUND:			\$	419,486
TOTAL OTHER FUNDS:			\$	116,000
TOTAL FIXED ASSETS:			\$	1,669,076

