

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 2022-23**

Cost Center	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2022-23 Recommended Budget	FY 2022-23 Adopted Budget	YOY % Change
General Fund					
Appropriation for Contingencies	\$ (2,548,478)	\$ 7,646,733	\$ 6,865,049	\$ 6,865,049	-10.22%
Community and Agency Support	16,534,601	7,971,412	8,157,259	8,157,259	2.33%
GF-Contribution to Facilities & Infrastructure	11,004,541	20,278,905	9,650,896	9,650,896	-52.41%
Criminal Justice Other Programs	12,991,012	13,572,006	13,602,715	13,602,715	0.23%
GF-Contribution to Public Safety	111,263,922	137,231,887	143,174,706	143,174,706	4.33%
Contribution to Other Debt Service	-	-	3,267,425	3,267,425	0.00%
GF-Contribution to Health and Human Services	41,283,916	44,781,775	45,096,092	45,096,092	0.70%
GF-Contribution to Library	1,869,237	1,869,237	1,869,237	1,869,237	0.00%
Total General Fund	\$ 190,529,514	\$ 231,482,718	\$ 229,814,142	\$ 229,814,142	-0.72%
Public Safety Fund					
Criminal Justice CEO	\$ (676,847)	\$ (273,673)	\$ (202,439)	\$ (202,439)	-26.03%
Tahoe Economic and Community Enhancement Fund					
Tahoe Economic and Community Enhancement	\$ 9,495,745	\$ 20,118,330	\$ 17,082,091	\$ 17,082,091	-15.09%
Open Space Fund					
Open Space	\$ 308,459	\$ 320,184	\$ 202,277	\$ 202,277	-36.82%
Other Debt Service Fund					
Other Debt Service	\$ 4,173,110	\$ 4,189,813	\$ 7,072,843	\$ 7,072,843	68.81%

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 \$3.8 million.
- Increase in Sales and Use Taxes of \$2.8 million.
- Increase in Hotel - Motel Tax of \$2.4 million.
- Decrease in Maintenance - Building of \$1.2 million and decrease of \$365,820 in Utilities due to shifting of these expenses to the Community and Agency Support cost center.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10017 Contingencies

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Taxes - Current Secured Property	135,654,868	144,505,682	152,209,824	152,209,824
Taxes - Property Tax In-Lieu of Vehicle License Fee	45,573,953	47,366,000	51,173,330	51,173,330
Taxes - Railroad Unitary Property	120,932	110,000	131,737	131,737
Taxes - Unitary and Op Non-Unitary Property	3,620,838	3,677,000	3,803,869	3,803,869
Taxes - Current Unsecured Property	2,985,591	3,277,554	3,024,545	3,024,545
Taxes - Delinquent Secured Property	(8,327)	(125,000)	(125,000)	(125,000)
Taxes - Delinquent Unsecured Property	22,114	35,000	22,100	22,100
Taxes - Current Supplemental Property	4,193,824	3,000,000	3,000,000	3,000,000
Taxes - Delinquent Supplemental Property	4,030	-	-	-
Sales and Use Taxes	27,691,701	25,468,269	28,245,535	28,245,535
Residual Property Taxes	4,789,519	4,948,500	5,195,325	5,195,325
Pass-Through Property Taxes	4,246,538	4,376,500	4,595,325	4,595,325
Other Taxes	197,129	216,000	216,000	216,000
Hotel / Motel Tax	9,012,918	8,000,000	10,406,041	10,406,041
Franchises	2,331,103	2,400,000	2,400,000	2,400,000
Penalties and Costs on Delinquent Taxes	6,875,967	3,500,000	3,500,000	3,500,000
Fair Market Value Adjustment	3,524,637	-	-	-
Investment Income	1,179,778	3,000,000	2,259,000	2,259,000
Federal Aid - Other Programs	887,160	879,755	887,160	887,160
Other In-Lieu Taxes	336,520	315,000	315,000	315,000
State Aid - Mandated Costs	58,477	-	-	-
State Homeowners Property Tax Relief	943,000	944,000	944,000	944,000
Assessment and Tax Collection Fees	25,558	-	-	-
Casino - Sales Tax In Lieu and TOT	7,522,334	7,861,960	7,861,962	7,861,962
Transfer In A-87 Costs	230,331	1,023,186	5,979,098	5,979,098
Miscellaneous	647,191	250,000	250,000	250,000
Total Revenue	\$ 262,667,686	\$ 265,029,406	\$ 286,294,851	\$ 286,294,851
Expenditures / Appropriations				
Retirement	(4,309,321)	-	-	-
Maintenance - Building	1,036,092	1,247,645	-	-
Misc Expense	208,264	-	-	-
Professional and Special Services - General	75,777	-	-	-
Professional and Special Services - County	284,633	-	-	-
Professional and Special Services - Information Technology	29,123	16,875	11,569	11,569
Utilities	418,000	365,820	-	-
Transfer Out A-87 Costs	(455,363)	588,219	947,306	947,306
Operating Transfer Out	26,639	413,174	413,174	413,174
Intrafund Transfers / Services Out	137,676	-	-	-
Appropriation for Contingencies	-	5,015,000	5,493,000	5,493,000
Total Expenditures / Appropriations	\$ (2,548,478)	\$ 7,646,733	\$ 6,865,049	\$ 6,865,049
Total	\$ 265,216,165	\$ 257,382,673	\$ 279,429,802	\$ 279,429,802

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.

Major Budget Adjustments and Initiatives:

- Increase in Contributions to Other Funds of \$1.0 million for contribution to Open Space fund.
- Increase in Maintenance - Building of \$1.1 million due to shifting of expense from Contingencies cost center.
- Decrease in Professional and Special Services - General of \$2.4 million due to shifting of Middle Fork expenses to newly created Regional Forest Health cost center. Associated revenues removed from Other Fees and Charges.

Middle Fork Contracts	\$ 500,000
Contribution to Countywide Systems	500,000
Economic and Fiscal Studies	250,000
Professional Services - Various	505,000
Uninsurable Defense Costs	730,000
Contributions to Other Departments	500,000
Contribution to Open Space	1,000,000
Retiree Sick Leave Benefit Department Set-Aside	500,000
Countywide Radio	387,720
Legislative Advocate Contracts	270,642
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	138,000
Other Community Support, Membership, and Contribution	156,630
Innovation Projects	150,000
Special Community Contributions - Revenue Sharing Program	100,000
Placer County Air Pollution Control District	57,500
California State Association of Counties	51,700
CalPERS Replacement Fund Contribution	36,817
Tahoe Regional Planning Agency	41,000
Tahoe Truckee Workforce Housing Agency	31,000
Placer County Resource Conservation District	65,000
Law Enforcement Chaplaincy	35,000
Sacramento Area Council of Governments	40,500
Tahoe Advanced Planning and Economic Development	25,000
Placer County Law Library	20,000
Regional Council of Rural Counties	14,000
Contribution to General Liability Insurance	16,942
Building Maintenance	1,146,843
Utilities	367,225
Fish & Game	6,000
Gold Country Fair	5,000
Total Recommended Funding	\$ 8,157,259

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10018 Community and Agency Support

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Forfeitures and Penalties	54,541	50,000	50,000	50,000
Other Fees and Charges	3,048,281	2,946,353	500,000	500,000
Contributions from Other Funds	542,027	-	-	-
Operating Transfers In	35,868	-	-	-
Total Revenue	\$ 3,680,717	\$ 2,996,353	\$ 550,000	\$ 550,000
Expenditures / Appropriations				
Employee Paid Sick Leave	74,734	500,000	500,000	500,000
Communication Services Expense	386,880	387,720	387,720	387,720
Insurance	5,102	9,573	16,942	16,942
Maintenance	265,585	-	-	-
Maintenance - Building	-	-	1,146,843	1,146,843
Professional / Membership Dues	103,491	192,548	223,100	223,100
Printing	1,475	4,535	1,575	1,575
Professional and Special Services - General	5,048,216	4,112,238	1,740,642	1,740,642
Professional and Special Services - Technical, Engineering and Environmental	19,600	-	-	-
Professional and Special Services - County	49,000	49,000	49,346	49,346
Professional and Special Services - Information Technology	38,896	45,248	85,629	85,629
PC Acquisition	1,497	-	-	-
Special Contributions	102,600	100,000	100,000	100,000
Special Department Expense	180	180	180	180
Transportation and Travel	34	-	-	-
Utilities	-	-	367,225	367,225
Contributions to Other Agencies	637,050	810,840	771,240	771,240
Equipment	7,847	-	-	-
Operating Transfer Out	110,146	-	-	-
Contributions to Other Funds	9,308,838	1,279,530	2,286,817	2,286,817
Intra Fund Services	-	480,000	-	-
Intrafund Transfers / Services Out	373,429	-	480,000	480,000
Total Expenditures / Appropriations	\$ 16,534,601	\$ 7,971,412	\$ 8,157,259	\$ 8,157,259
Total	\$ (12,853,884)	\$ (4,975,059)	\$ (7,607,259)	\$ (7,607,259)

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:

- Decrease in Operating Transfer Out - Capital Improvements of \$9.5 million driven by removal of one-time contributions to the Health and Human Services Center and Placer County Government Campus projects.
- Decrease in Contributions to Other Funds of \$1.1 million due to removal of one-time contributions for various projects.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10019 General Fund Contribution -
Facilities and Infrastructure

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Transfer In A-87 Costs	7,742,753	8,274,800	9,672,866	9,672,866
Total Revenue	\$ 7,742,753	\$ 8,274,800	\$ 9,672,866	\$ 9,672,866
Expenditures / Appropriations				
Operating Transfer Out	30,000	-	-	-
Operating Transfer Out - Capital Improvements	550,000	15,023,809	5,530,000	5,530,000
Operating Transfer Out - Roads	-	3,770,896	3,770,896	3,770,896
Contributions to Other Funds	10,416,591	1,484,200	350,000	350,000
Intrafund Transfers / Services Out	7,950	-	-	-
Total Expenditures / Appropriations	\$ 11,004,541	\$ 20,278,905	\$ 9,650,896	\$ 9,650,896
Total	\$ (3,261,788)	\$ (12,004,105)	\$ 21,970	\$ 21,970

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:

- None.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10021 Criminal Justice Other Programs

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Vehicle Code Fines	13,582	21,500	20,000	20,000
Vehicle Code Fines - Other	11,110	15,000	15,000	15,000
Other Court Fines	2,177,857	2,202,500	2,198,000	2,198,000
Forfeitures and Penalties	196,862	331,000	328,565	328,565
Legal Services	5,140	9,000	-	-
Court Fees and Costs	13,669	25,000	25,000	25,000
Contributions from Other Funds	-	60,000	75,000	75,000
Total Revenue	\$ 2,418,220	\$ 2,664,000	\$ 2,661,565	\$ 2,661,565
Expenditures / Appropriations				
Workers Comp Insurance	2,969	1,861	125	125
Communication Services Expense	2,922	3,000	3,880	3,880
Food	245	200	200	200
Janitorial Supplies	266	550	550	550
Insurance	20,771	15,967	19,995	19,995
Defense Experts	183,640	225,000	225,000	225,000
Grand Jury Meetings	58,250	40,000	40,000	40,000
Maintenance	827	6,800	5,370	5,370
Maintenance - Building	49,164	61,053	64,975	64,975
Drug & Alcohol Testing	6,814	8,000	8,000	8,000
Professional / Membership Dues	204	170	296	296
Printing	6,553	6,556	5,995	5,995
Other Supplies	1,281	815	1,015	1,015
Postage	1,996	2,075	2,065	2,065
Professional and Special Services - General	13,110	87,200	96,200	96,200
Professional and Special Services - Legal	10,241,246	10,610,039	10,593,598	10,593,598
Professional and Special Services - County	-	-	1,340	1,340
Professional and Special Services - Information Technology	29,384	65,859	82,605	82,605
Professional and Special Services - Health	270,678	280,000	280,000	280,000
PC Acquisition	8,535	8,540	9,535	9,535
Small Equipment	75	-	-	-
Advertising	50	-	-	-
Special Department Expense	72	-	-	-
Training / Education	2,900	3,600	5,100	5,100
Transportation and Travel	22,156	24,000	27,000	27,000
Utilities	24,573	22,187	21,170	21,170
Contributions to Other Agencies	185,432	192,000	186,000	186,000
St Ct Oper - MOE	1,716,671	1,746,181	1,746,181	1,746,181
Transfer Out A-87 Costs	87,269	160,353	123,520	123,520
Intrafund Transfers / Services Out	52,959	-	53,000	53,000
Total Expenditures / Appropriations	\$ 12,991,012	\$ 13,572,006	\$ 13,602,715	\$ 13,602,715
Total	\$ (10,572,792)	\$ (10,908,006)	\$ (10,941,150)	\$ (10,941,150)

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 \$5.8 million for support of ongoing Public Safety operations.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10022 General Fund Contribution
Public Safety

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Expenditures / Appropriations				
Transfer Out A-87 Costs	(23,068)	(111,753)	-	-
Operating Transfer Out	-	2,098,000	2,098,000	2,098,000
Contributions to Other Funds	111,286,990	135,245,640	141,076,706	141,076,706
Total Expenditures / Appropriations	\$ 111,263,922	\$ 137,231,887	\$ 143,174,706	\$ 143,174,706
Total	\$ (111,263,922)	\$ (137,231,887)	\$ (143,174,706)	\$ (143,174,706)

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 \$314,317 to balance the Health and Human Services Fund.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10053 General Fund
Contribution - HHS

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Expenditures / Appropriations				
Contributions to Other Funds	41,283,916	44,781,775	45,096,092	45,096,092
Total Expenditures / Appropriations	\$ 41,283,916	\$ 44,781,775	\$ 45,096,092	\$ 45,096,092
Total	\$ (41,283,916)	\$ (44,781,775)	\$ (45,096,092)	\$ (45,096,092)

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
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10054 General Fund Contribution - Library

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Expenditures / Appropriations				
Contributions to Other Funds	1,869,237	1,869,237	1,869,237	1,869,237
Total Expenditures / Appropriations	\$ 1,869,237	\$ 1,869,237	\$ 1,869,237	\$ 1,869,237
Total	\$ (1,869,237)	\$ (1,869,237)	\$ (1,869,237)	\$ (1,869,237)

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:

- Increase in State Aid - Sales Tax Realignment for Public Safety of \$769,000.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Public Safety Fund
Cost Center: CC10016 Criminal Justice CEO

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	20,607	40,000	36,000	36,000
State Aid - Sales Tax Realignment for Public Safety	142,748	140,000	909,000	909,000
Law Enforcement Services	327,117	-	-	-
Other Fees and Charges	-	150,000	-	-
Contributions from General Fund	327,117	-	-	-
Total Revenue	\$ 817,589	\$ 330,000	\$ 945,000	\$ 945,000
Expenditures / Appropriations				
Insurance	320	67	-	-
Professional and Special Services - Information Technology	4,491	1,574	3,711	3,711
Transfer Out A-87 Costs	(156,658)	(425,314)	(356,150)	(356,150)
Operating Transfer Out	-	150,000	150,000	150,000
Intrafund Transfers / Services In (Contra Expense)	(525,000)	-	-	-
Total Expenditures / Appropriations	\$ (676,847)	\$ (273,673)	\$ (202,439)	\$ (202,439)
Total	\$ 1,494,437	\$ 603,673	\$ 1,147,439	\$ 1,147,439

Tahoe Economic and Community Enhancement – Cost Center 10020

Purpose:

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

Major Budget Adjustments and Initiatives:

- Increase in Hotel / Motel tax of \$4.2 million.
- Decrease in Professional and Special Services - General of \$5.1 million driven mainly by the cessation of contract with North Lake Tahoe Resort Association, which is now funded by Tahoe Business Improvement District revenues.
- Increase in Contribution to Other Funds of \$1.1 million due to increase in contribution for microtransit program.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Tahoe Economic and Community Enhancement Fund

Cost Center: CC10020 Tahoe Economic and Community Enhancement

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Hotel / Motel Tax	12,753,308	10,800,000	15,000,000	15,000,000
Investment Income	62,068	50,000	50,000	50,000
Other Fees and Charges	384,939	-	-	-
Total Revenue	\$ 13,200,316	\$ 10,850,000	\$ 15,050,000	\$ 15,050,000
Expenditures / Appropriations				
Insurance	15,731	11,715	16,830	16,830
Professional and Special Services - General	4,555,420	5,955,435	828,900	828,900
Professional and Special Services - County	412,717	-	-	-
Professional and Special Services - Information Technology	72,680	51,859	71,220	71,220
Project Costs	2,960,306	10,336,284	10,739,701	10,739,701
Contributions to Other Funds	1,107,523	2,847,300	3,942,100	3,942,100
Intrafund Transfers / Services Out	371,368	915,737	1,483,340	1,483,340
Total Expenditures / Appropriations	\$ 9,495,745	\$ 20,118,330	\$ 17,082,091	\$ 17,082,091
Total	\$ 3,704,571	\$ (9,268,330)	\$ (2,032,091)	\$ (2,032,091)

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:

- Increase in Contribution from General Fund of \$1 million.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Open Space Fund
Cost Center: CC10023 Open Space

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	4,240	6,529	2,400	2,400
Donations	207,754	211,000	208,760	208,760
Miscellaneous	-	200,000	-	-
Contributions from General Fund	-	-	1,000,000	1,000,000
Contributions from Other Funds	185,000	-	200,000	200,000
Total Revenue	\$ 396,993	\$ 417,529	\$ 1,411,160	\$ 1,411,160
Expenditures / Appropriations				
Insurance	1,533	184	475	475
Professional and Special Services - Information Technology	29,168	-	1,802	1,802
Special Department Expense	-	200,000	-	-
Contributions to Other Agencies	277,758	120,000	200,000	200,000
Total Expenditures / Appropriations	\$ 308,459	\$ 320,184	\$ 202,277	\$ 202,277
Total	\$ 88,535	\$ 97,345	\$ 1,208,883	\$ 1,208,883

Contribution to Other Debt Service – Cost Center 10024

Purpose:

Provides funding for the General Fund portion of county debt.

Major Budget Adjustments and Initiatives:

- Increase of \$3.3 million to support Other Debt Service needs.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC10024 Contribution to Other Debt Service

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Expenditures / Appropriations				
Contributions to Other Funds	-	-	3,267,425	3,267,425
Total Expenditures / Appropriations	\$ -	\$ -	\$ 3,267,425	\$ 3,267,425
Total	\$ -	\$ -	\$ (3,267,425)	\$ (3,267,425)

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:

- Increase in Lease Purchase Principal of \$3.0 million related to bond issuance of Health and Human Services Center, offset by increase in Contributions from General Fund.

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: Debt Service Fund
Cost Center: CC10025 Other Debt Service

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	1,699	4,800	-	-
Contributions from General Fund	-	-	3,267,425	3,267,425
Contributions from Other Funds	3,907,376	4,185,013	3,805,418	3,805,418
Total Revenue	\$ 3,909,076	\$ 4,189,813	\$ 7,072,843	\$ 7,072,843
Expenditures / Appropriations				
Insurance	7,324	5,610	6,423	6,423
Professional and Special Services - General	1,908	4,100	15,000	15,000
Professional and Special Services - Information Technology	25,607	19,570	23,391	23,391
Lease Purchase Principal	3,125,000	3,290,000	6,317,425	6,317,425
Lease Purchase Interest	998,272	861,633	708,604	708,604
Intra Fund Services	-	8,900	2,000	2,000
Intrafund Transfers / Services Out	15,000	-	-	-
Total Expenditures / Appropriations	\$ 4,173,110	\$ 4,189,813	\$ 7,072,843	\$ 7,072,843
Total	\$ (264,035)	\$ -	\$ -	\$ -